



MARANOA REGIONAL COUNCIL

ANNUAL REPORT 2022/2023

We acknowledge the:

- traditional owners of this land that we work, live and play on, and pay our respect to their cultures, their ancestors and to the elders past and present and future generations.
- 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.
- many staff within the Maranoa Regional Council teams who routinely go 'above and beyond' for the benefit of our community and organisation, helping us to continue to improve each and every year.
- customers (residents and ratepayers, businesses and visitors) who take the time to pass on their thanks for a job well done, or appreciation for exceptional service provided. We **SHARE-A-THANKS** received with all our team members - it brightens everyone's day!

Our annual report for 2022/23

Each year Council is required by legislation to prepare and adopt an Annual Report. As a key accountability document, it is an opportunity to provide an insight into our Council, and our year's highlights, challenges and progress, in an open and transparent way.

We recognise that we have many stakeholders and each have been considered in the report's preparation:

- Our community members can view Council's progress as a whole, or across one or more of the functions delivered by Maranoa Regional Council. The 'Quick Facts' pages provide an easy to read overview for each of the 5 strategic priorities;
- Our elected Council, to whom our organisation is accountable, is able to review progress and consider any implications for finetuning of plans going forward;
- Our management team and employees have shared information about their own team's results and can learn more about the progress of all other functions;
- New employees or applicants for positions who may be interested in becoming part of our team can read about potential work areas or the organisation more broadly;
- Function leaders are able to consider recommendations and advice for the planning of service and project delivery, having reviewed the year's opportunities and challenges;
- Government (Australian and Queensland), in particular the Deputy Premier and Minister of State Development, Infrastructure, Local Government and Planning, is provided a comprehensive report on the year's results and Council's position at 30 June 2023.

The full copy of the Annual Report is available online via the website (<https://www.maranoa.qld.gov.au/annual-report-1>) or in print form.

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 finetune our plans for the future.

It is an integral part of our continual improvement framework. No section is left behind, because we recognise that our team's strength comes from each of its members doing their part well.

About this report

Following an introduction, there are 6 parts to the Annual Report document:

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

Our region

This includes information about the Maranoa region. It also showcases some of our Maranoa community members.

Our council

This includes our purpose (our community vision, mission, teams' goals, strategic priorities, motto, logo and values), our councillors and committees, governance and planning frameworks, teams, awards and recognition and Share-a-Thanks.

Our performance

This provides a summary of our results for the year (highlights, challenges and progress in implementing our plans) within our five strategic priority areas of:

- Getting the basics right;
- Delivering strong financial management;
- Helping to keep our communities safe;
- Growing our region;
- Managing our operations well.

Our finances

The financial section of this annual report includes:

- Community financial report;
- General purpose financial statements for the year ended 30 June 2023, audited by the Auditor-General;
- Management certificates;
- Current year financial sustainability statement for the year ended 30 June 2023, audited by the Auditor-General;
- Auditor-General's audit reports about the general purpose financial statement and the current year financial sustainability statement; and
- Long term financial sustainability statement for the financial year.

This report demonstrates the breadth of Council functions (including services and projects) provided to the community. On the following page is a table of contents that gives the starting page location for each section and sub-section.

Towards the back of the document, there are a number of other tools to help you navigate the report.

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INTRODUCTION TO THIS YEAR'S ANNUAL REPORT

A message from Mayor Tyson Golder



It's my pleasure to present the 2022-23 Annual Report, an in-depth look into our council's accomplishments as our term nears its end.

We've upheld a vigilant financial approach, prioritising value for our ratepayers. As a result, we've managed to cap several rate categories to offset wider economic pressures. We've also rigorously controlled expenses, despite a steep increase in cost-of-living metrics. Simultaneously, we've maintained a cautious borrowing stance, whilst channelling \$72 million into infrastructure renewal and road projects.

Our 'operate locally' model is yielding tangible results, allowing us to solve numerous legacy challenges. Notable milestones include the increased water allocation in Surat, upgrade to bores and a new water supply to the Lifeflight development at Roma Airport. Future plans involve comprehensive aquifer modelling to secure our long-term water supply.

From a waste management perspective, we have begun planning for new transfer stations to replace end-of-life landfills and collaborated actively with Councils from Toowoomba to Bulloo, on a broader regional waste management strategy.

In relation to community liveability, we've broken our previous records in community funding, allocating an additional \$250,000 from the Origin APLNG transition agreement to our usual pool of grants, sponsorship and donations. This has allowed a broad range of events and projects to be delivered over the next two years. We also donated a further \$131,000 from our saleyards, benefiting key aeromedical services like RFDS and LifeFlight.

We continue to make significant investments in local amenities and facilities, including tennis court renewals and upgrades to various community parks and galleries. We've successfully launched and completed large-scale transformative projects like the CHIPs Museum in Injune and the Peter Keegan Museum at the Big Rig, as well as the initiation of the much-awaited Pump Track Project in Roma.

A record \$34.7 million was dedicated to roads restoration and maintenance along with construction projects such as the renewal of the Muggins Lane Bridge. This was in addition to the annual reseal program, State funded programs, kerb and channelling and footpaths. We launched our micro panel program which was aimed at small responsive projects to extend our value for money options on our more remote roads. Council have also finalised long-term plans for facilities like the Denise Spencer Pool, Calico Cottage, Wallumbilla and the Yuleba master plan positioning us for future success.

We continue to work with organisations such as SWQROC, DDSW Council of Mayors, LGAQ, TSBE and others to amplify our advocacy efforts on local and regional issues and made a number of deputations to both Brisbane and Canberra during the year.

This year, we consulted heavily with our community in relation to more recent challenges such as the loss of the Centrelink office, childcare, housing and renewables. We also refreshed our 5-year Corporate Plan. Councillors and I held consultations across all major towns with over 1000 residents participating in that process including individual surveys. As a result, I think we have ended up with a Plan that heavily reflects both what is important to us and where we should be going into the future.

From a community engagement perspective, Councillors and I continue to actively participate in community events and celebrations and highlights again included the QPAC Community Concert, Roma Show, Easter in the Country, Basset Park Race events and the Maranoa Christmas Street parties. We express our appreciation to all of the community groups and members who have worked hard to bring these events to fruition.

Finally, and not least, thank you to my fellow Councillors, our executive management team and all staff who work with me to deliver great outcomes for our region.

Cr Tyson Golder
Mayor

INTRODUCTION TO THIS YEAR'S ANNUAL REPORT



A message from CEO

Edwina Marks

The fiscal year 2022-2023 has been a remarkable year of celebrating successes, overcoming challenges, and setting the course for our region's bright future.

Over the past year, we've navigated an evolving landscape, from learning how to adapt to a post COVID-19 environment as well as embracing some of the biggest economic shifts in thirty years. As we step into the upcoming year, we're focused on objectives to continue supporting sustainability, resilience and innovation.

A significant milestone for us was the adoption of our new 2023-2028 Corporate Plan. This provides a 5-year roadmap for our region and gave us opportunity to refresh our vision and purpose.

In summarising our financial position, we maintained a solid financial footing despite market conditions. Our revenue exceeded our initial budget by \$12.737 million thanks to increases in grants, interest received and other sources. A large flood program and the highest CPI in 30 years flowed on to our operations which saw increases of \$13.032 million mainly due to increases in materials and service expenditure, adjustments to road assets and higher financing costs. We also worked hard to continue to find savings and innovate the way in which we deliver our operating locally business model. This has allowed us to reinvest more into local initiatives which is appreciated by our communities. We also managed to keep rates affordable with a 0% increase over a range of categories whilst managing our delivery costs in a tough year to ensure a positive bottom line.

From a commercial perspective the Roma Saleyards continue to be a strong economic driver, with more than 244,000 head of livestock sold for a total of \$342.4 million. We also hosted over 7000 tourism visitors to the site this year demonstrating our this facility bring enormous value add to our region and our rural stakeholders.

From a community engagement perspective, we continue to be heavily supportive of local events and provided a significant increase to our community grants this year with the support of Stakeholders such as QPAC, Senex and Origin APLNG. Thanks to a new Saleyards Policy around aeromedical donations we contributed nearly \$131,000 towards the Royal Flying Doctor and Lifeflight during the year which was well received. We continued to maximise our engagement through school holiday programs, celebratory days such as Anzac and Australia Day and our annual Maranoa Christmas Street Party. These events alone attracted over 3,000 residents. In conjunction to this we held community consultations across a wide range of issues including our Corporate Plan redevelopment.

In closing, I would like to make special thanks to all of my local area directors, senior managers and staff who work with me to ensure that the work is delivered, and outcomes are met. We thank our community and all of our stakeholders who, together, make this a successful journey.

Edwina Marks
CEO



PART 1
OUR REGION

2021 Census	Maranoa	Queensland	Australia
People (> 15 yrs) who did voluntary work through an organisation or group in the previous 12 months	22.8%	14.1%	14.1%
Walk to work	7.4%	2.6%	2.5%
Both partners employed full time (in couple families)	32.8%	22.9%	22.2%
Dwelling structure - seperate house	92.7%	74.8%	72.3%
Homes owned outright	33%	29.1%	31%
3 or more registered motor vehicles per household	26%	20%	18.8%
Employment			
Worked full-time	67.1%	55.8%	55.9%
Worked part-time	23.8%	30.5%	31.2%
Unemployed	2.5%	5.4%	5.1%

Our region's industries

An analysis of the jobs held by the resident population in Maranoa Regional Council in 2021 shows the three most popular industry sectors were:

- Agriculture, Forestry and Fishing (1,245 people or 19.3%)
- Health Care and Social Assistance (772 people or 12%)
- Retail Trade (480 people or 7.4%)

In combination, these three industries employed 2,497 people in total or 38.7% of the total employed resident population.

The above figures have been provided by .id informed decisions.

COMMUNITY RECOGNITION

Australia Day awards

Council's Australia Day awards program recognises and honours the outstanding achievement of individuals within the communities of the Maranoa Region. The awards identify excellence in sporting endeavours, recognise significant community events, and names citizens of the year and young citizens of the year.



Mitchell and surrounds	
Citizen of the Year	John Ford
Young Achiever Award	Prudence Johnson
Community Organisation Award	Queensland Country Women's Association - Mitchell Branch
Sports Award	Gregory Hamilton
Community Contribution Award	Anthony (Bim) & Susan Struss

Roma and surrounds	
Citizen of the year	Ken Beitz
Young Achiever Award	Daniel Francis Tucker
Community Organisation Award	Roma Historical Precincts Inc - Roma Butter Factory
Cultural Award	Maricris Majorine Bracamonte
Community Contribution Award	Dorothy (Dot) Brindley & Beryl Giles

Jackson, Wallumbilla, Yuleba, Noonga and surrounds	
Citizen of the Year	Fergus Seawright
Young Achiever Award	Kealey Harland
Community Organisation Award	Noonga Community Association Inc.
Cultural Award	Heather Price
Sports Award	Liam Jackson
Community Contribution Award	Carolyn Maunder Brian & Mary Leahy

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 2023 was Michael Maloney.

Injune and surrounds	
Citizen of the Year	Matthew Bidgood
Community Organisation Award	Cultural Heritage Injune Preservation Society (CHIPS)
Cultural Award	Sue Pukallus
Sports Award	Kane Duff
Community Contribution Award	Veronica Pringle

THE SPIRIT OF MARANOA AWARDS

The Spirit of Maranoa Award is a people's choice award and was established to recognise residents within the region who have made a substantial positive difference to the community. The award recipients for 2023 were:

The Spirit of Bendemere
James Klein
The Spirit of Booringa
Katrina Mansfield
The Spirit of Bungil
Vijaykumar Avichal
The Spirit of Roma
Christine Bereyne
The Spirit of Warroo
Jake Thompson

Surat and surrounds	
Citizen of the year	Barbara Harland
Cultural Award	Surat Aboriginal Corporation
Sports Award	Jadee Denton
Community Contribution award	Lorraine McPherson



PART 2
OUR COUNCIL

OUR PURPOSE

A new corporate plan was developed and adopted in 2018.

It had its origins in a strategic planning workshop held with Councillors in 2017. Councillors workshoped their new vision statement (what they aspire to for the Maranoa Region), and new mission statement which summarises what our Council aims to do.

Through 'Connected Futures' forums across the region with the community, the biennial community satisfaction survey, Councillors' engagement with residents and businesses and officers' input into what needs to be achieved, we have been able to identify the areas of importance for our communities and where we need to focus.

Our community vision (What we aspire to for the Maranoa Region)

- Strong, vibrant and connected local communities embracing opportunities to grow.

Our mission (What our Council aims to do)

- Provide efficient and safe service and project delivery, good governance and leadership
- Manage community assets in a financially responsible way
- Partner with community, government and industry to grow our region.

Our teams' goals (What our teams work to achieve)

- Quality in our services and projects
- Safety of our teams and community
- Management of our natural and built environment
- Affordability for our current and future communities

Our five strategic priorities (Council's Corporate Plan 2018-2023)

1. Getting the basics right

We aim to keep focused on those services that our communities traditionally rely on local government to provide.

2. Delivering strong financial management

We aim to make responsible decisions about both revenue setting and expenditure commitments in the short term so that current and future councils have a secure financial future, and the region has an affordable range of services.

3. Helping to keep our communities safe

In conjunction with the State Government, we assist in managing specific activities that can impact the health and safety of our local communities.

4. Growing our region

We partner with community, government and business to grow our region, developing opportunities, lifestyle and attractions for current and future residents.

5. Managing our operations well

We aim to implement contemporary best practice in business management – carefully managing the resources that our community has entrusted to us.

Our motto

"Good, better, best. Never let it rest. 'Til your good is better and your better is best"

St. Jerome

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 of Council, as well as the areas of operation the Council works in – 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.

In addition – every Bottle Tree is unique, they have character and personality just like the wonderful people who make up our vibrant community. The Bottle Tree is a symbol that honours our history, our heroes and our future.



Our values

While the pursuit and achievement of our strategic priorities can be measured, how we perform our responsibilities (our conduct) is also critically important.

At Maranoa Regional Council, we believe in the importance of:

<p>Striving for excellence</p> 	<ul style="list-style-type: none"> • in our leadership and governance • in our services and projects
<p>Being respectful</p> 	<ul style="list-style-type: none"> • of other people • of the laws applicable to local governments • of the democratic process and decisions of Council • of other's views
<p>Showing empathy</p> 	<ul style="list-style-type: none"> • for the elected Council who often need to make difficult decisions on behalf of the community • for our employees who are on the front-line of service delivery and implement Council's decisions on a daily basis • for our customers who are often facing many issues in their daily lives other than the matter they are raising with Council (e.g. drought)
<p>Ensuring honesty</p> 	<ul style="list-style-type: none"> • in information provided for Council's decision making, in debate or reports • using Council funded materials, plant, equipment and time for approved Council purposes • in recording how our work time, materials and plant is used
<p>Providing transparency</p> 	<ul style="list-style-type: none"> • managing information as openly as possible within our legal obligations • providing reasons for decisions where practical
<p>Encouraging innovation and efficiency</p> 	<ul style="list-style-type: none"> • always thinking about how things might be done better, quicker, smarter, safer • being open to new ways of doing things • taking time to hear others ideas, suggestions, perspectives
<p>Demonstrating accountability</p> 	<ul style="list-style-type: none"> • both to our State Government regulators and Council • for the accuracy and timeliness of our reporting • by care and diligence in undertaking our responsibilities
<p>Ensuring the safety of our teams and community</p> 	<ul style="list-style-type: none"> • believing that all incidents are preventable • affirming that no job is that important, no service that urgent, that it can't be done safely • understanding that "I am the one that is responsible for safety" • knowing that no job is worth risking my, or someone else's Top 4 (i.e. impacting their top 4 personal priorities - people or pastimes)
<p>Thinking about today and tomorrow</p> 	<ul style="list-style-type: none"> • by carrying out sustainable business practices to meet the needs of our current communities, while considering the needs for the future • by considering the environmental impacts of our services and projects from start to finish to minimise pollution and waste, minimising our environmental footprint • by thinking about the short and longer term impacts of Council's policies, plans and decisions

OUR COUNCIL

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

Our nine elected members together form the Council. The Mayor and eight Councillors were elected on 28 March 2020 for a four year term. Council does not have divisions, and therefore the mayor and councillors are elected representatives of all residents and ratepayers across the region.

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 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.

Role of mayor

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

- a. leading and managing meetings of the local government at which the mayor is the chairperson, including managing the conduct of the participants at the meetings;
- b. preparing a budget to present to the local government;
- c. leading, managing, and providing strategic direction to the chief executive officer in order to achieve the high quality administration of the local government;
- d. directing the chief executive officer and senior executive employees, in accordance with the local government's policies;
- e. conducting a performance appraisal of the chief executive officer, at least annually, in the way that is decided by the local government (including as a member of a committee, for example);
- f. ensuring that the local government promptly provides the Minister with the information about the local government area, or the local government, that is requested by the Minister;
- g. being a member of each standing committee of the local government;
- h. representing the local government at ceremonial or civic functions.



OUR COUNCILLORS



Mayor Tyson Golder

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Councillor Tyson Golder and his wife Natalie operates Golder's Stores in Roma, Toowoomba and Longreach. The first 'Golders' was founded in Roma, by Tyson's grandfather, Harold Golder back in 1927. Tyson's father, Alf Golder, a former Councillor, continued to run the family business until Tyson and wife Natalie took over the helm.

Tyson strives to meet the needs of our community by really listening to locals. The regular engagement with residents that comes with operating a local business has provided our Mayor with a strong foundation to better understand how to serve the people of the Maranoa by hearing and considering residents' points of view.

As Mayor of Maranoa Regional Council, Tyson advocates for growth in employment opportunities by increasing the liveability of our region.

He asks all local industries to live local and buy local, encourages local jobs, supports improving rural roads, expanding our tourism industry and continues to encourage his objective of Maranoa Regional Council gaining the reputation of the friendliest Council in Queensland. With the region having a great deal to offer visitors, with each of our towns offering unique experiences, Tyson is excited to help shine a spotlight on our region's tourism industry both in the Maranoa as well as across Australia and internationally.

Tyson believes there is no better place to visit, live, work and raise a family than the Maranoa. As he travels throughout our region, talking with locals about their local issues, he is continuously impressed by the enthusiasm residents have for each of our communities.

Tyson believes the Maranoa is a beautiful place to live, with the people making it exceptional.



Deputy Mayor Geoff McMullen

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Councillor Geoff McMullen's family moved to the Roma area in 1955. Geoff started work operating earthmoving machinery in the Roma, Mitchell, Longreach and Isisford areas.

He worked in Western Australia driving trucks from 1976, returning to Roma in 1978. Geoff has had several jobs supervising in the transport industry, servicing the gas fields and hauling livestock and grain in the local rural sector.

He spent two years supervising for Shaw Pipe Protection, coating gas pipe in projects in Roma, Thailand and Townsville. For the last 15 years, Geoff ran his own transport business, operating out of Roma.

With a broad knowledge of a range of industries, Geoff brings to Council a practical approach.



Councillor Cameron O'Neil

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Councillor Cameron O'Neil has spent more than 15 years living and working in far western and south western Queensland.

Cameron is passionate about the future of regional Queensland and the contributions the next generation can make in shaping our community. Cameron calls Roma home and has extensive experience working in and for community based Natural Resource Management organisations.

As a Councillor, Cameron is focused on ensuring all Maranoa communities are equally represented.

Excited about the region's future, Cameron believes a balance between agriculture, tourism, resource and local commerce must be achieved to give the Maranoa a strong position for the future.



Councillor George Ladbrook

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Councillor Wayne (George) Ladbrook and his wife Alanah run the family cattle property north of Roma and also own and operate local business 'Ladbrooks Butchery' which was first established in 1993. Born in Roma, George and Alanah raised their 3 sons in the region and all have a passion for agriculture and Rugby League.

Rugby League took him away from the region for a period of time when he moved to the Sunshine Coast to play league. While away from his hometown of Roma, he established a successful commercial cleaning business and bought and sold several properties. On his return to Roma George also purchased a local abattoir, which was sold in 2012.

George is happy to call the Maranoa home and has been involved in the Roma Turf Club for twenty years. As a Councillor he is committed to continuing to grow the region, making it a great place to bring up kids and welcoming to visitors. He acknowledges that there is a large network of roads and infrastructure to be maintained by Council and he will take every opportunity to travel to all towns in the Maranoa to listen to resident concerns and ideas to make decisions and policies that improve the liveability of the region.



Councillor Joh Hancock

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Councillor Johanne (Joh) Hancock and her husband established themselves in the town of Surat in 2001. Drawn to the regions' lifestyle they have raised three sons on their rural property and own and operate local business 'Surat Post & News.'

During this time Joh has been a proud volunteer in her local and broader community serving as an active member and executive for many clubs and organisations - experiencing firsthand how valuable volunteers are to community. This approach supports her belief that the most valuable asset in the region is us, the people.

A former employee of Maranoa Regional Council, she has a strong background in business, customer service, community development, tourism, arts and culture, sport and recreation. Joh is passionate about enhancing the liveability and sustainability of the region in her role as Councillor and believes that the Maranoa is a great place to live, raise a family, invest and visit.



Councillor John Birkett

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Councillor John Birkett has lived in the region all his life, born, and bred in Mitchell. He, his wife Kym, and two children continue to live in Mitchell where they run a plumbing business and operate the Amby / Forestvale School bus run.

With a varied working background, John has also worked as a Rugby League Development Officer and in local government as the Assistant Water and Sewerage Officer, Cost Clerk, Soil Tester, Storeman and Spa Manager.

He is very passionate about his community and has been involved in numerous local clubs and community groups as a member and executive, including the Booringa Action Group, and was a former President and founding member of the Mitchell RSL & Combined Sports Club. He is a life member of the Mitchell & District RLFC, having served over 30 years in the club as a coach and executive member.

As a Councillor, John seeks to strengthen sporting and community groups to increase participation and opportunities, as well as create more employment through the development of new industries while supporting existing businesses.



Councillor Julie Guthrie

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Councillor Julie Guthrie, along with her husband and son operate their family-owned beef breeding and fattening enterprise 'Baroona' near Injune.

Julie's lifelong passion has been educating youth and setting them up for a successful adulthood. She has been a teacher, Head of Department and Principal for many decades, serving at many schools in the Maranoa region.

Having advocated long and hard during her career to extend educational opportunities for young people, she is now keen to advocate for the Maranoa to achieve positive outcomes for the region and provide a service-based approach in her new role of Councillor.

Julie believes that listening and being accessible to all residents is critical in her role as a community leader.



Councillor Mark Edwards

Mobile: 0409 428 214

Email: mark.edwards@maranoa.qld.gov.au

Councillor Mark Edwards is a third-generation citrus farmer on the family farm 'Rosedale' which he runs with his partner Paanthida. It is the last remaining citrus orchard in Roma. A long-established family in Roma, he and his family built and operated the Northern Star Store and developed a large residential estate in Roma.

Mark brings to Council a strong interest in finance and accounting, having obtained a Bachelor of Business Majoring in Accounting and Agribusiness, and furthering his qualifications by gaining a Master of Financial Planning. This has enabled him to pursue a career in accounting and audit, working as an owner and partner at a number of accounting firms in both Roma and Brisbane.

He has been involved in not-for-profit organisations and is currently a member of the Roma Aero Club Inc and a founding member of the Roma Echidnas Rugby Union Club and Roma Historical Precincts Inc.

Mark believes the strength of local government is Councillors and staff working together for the benefit of the region. His vision for the Maranoa is that it be known as the economic hub of Western Queensland, attracting new residents and business.



Councillor Wendy Taylor

Mobile: 0417 288 510

Email: wendy.taylor@maranoa.qld.gov.au

Councillor Wendy Taylor and her husband Peter live at their property 'Koorandai' in Roma. They currently run their cattle operations in both Roma and west of Mungallala. Long established in the region, Wendy and Peter worked together over the past 30 years to build their former business 'Taylors Parts Centre' operating in Roma and Charleville.

Being hands on and raising three delightful daughters, Wendy has been a volunteer in supporting local school activities and is currently Treasurer of the Roma Clay Target Club.

Wendy is passionate about supporting local business and as a Councillor seeks to play her part in giving back to the community that supported her family business and contributing to the future growth of the Maranoa.

OUR DIRECTORS



Erik Lambert

Director - Corporate Services

The role of Director - Corporate Services contributes to the leadership of the organisation. The role focuses on:

- Implementation of Council approved priorities, policies & decisions
- Promoting a culture of continuous improvement
- Developing and monitoring people and systems, ensuring legislative compliance, adherence to the Code of Conduct
- Ensuring effective and economical management of public resources.

The Director – Corporate Services is responsible for a diverse mix of departments including all Communication, Information & Administration Services, Information Communication Technologies, Procurement, Fleet, Continual Improvement, Finance and Community Safety.



Stephen Scott

Director - Bendemere

The Director – Bendemere is a member of Council's Leadership Team and performs a key role in communicating and engaging with team members to achieve Council's vision, mission, goals, priorities and expected standards of service delivery.

The Director – Bendemere is the primary link between the CEO, employees and local communities of Yuleba, Wallumbilla, Jackson, Noonga and surrounds. The Local Area Director role is responsible for implementing Council's corporate model of operating locally, leadership and strategic planning, financial and operational management, managing risks and ensuring operations comply with all relevant statutory requirements, and receiving and resolving local service delivery issues with a key focus on community satisfaction.



Leo Jensen

Director - Regional Development, Environment and Planning

The Director – Regional Development, Environment and Planning, is a part of the strategic leadership team, and is responsible for a diverse mix of departments including Planning and Building, Facilities, Environmental Health and Waste, Regional and Economic Development.



Seamus Batstone

Director - Booringa

The Director – Booringa is a member of Council's Leadership Team and performs a key role in communicating and engaging with team members to achieve Council's vision, mission, goals, priorities and expected standards of service delivery.

The Director – Booringa is the primary link between the CEO, employees and local communities of Mitchell, Amby, Mungallala and surrounds. The Local Area Director role is responsible for implementing Council's corporate model of operating locally, leadership and strategic planning, financial and operational management, managing risks and ensuring operations comply with all relevant statutory requirements, and receiving and resolving local service delivery issues with a key focus on community satisfaction.



Lee Jackson
Director - Bungil

The Director – Bungil is a member of Council’s Leadership Team and performs a key role in communicating and engaging with team members to achieve Council’s vision, mission, goals, priorities and expected standards of service delivery.

The Director – Bungil is the primary link between the CEO, employees and local communities of Injune, Bymount, Eumamurrin, Muckadilla, Hodgson and surrounds. The Local Area Director role is responsible for implementing Council’s corporate model of operating locally, leadership and strategic planning, financial and operational management, managing risks and ensuring operations comply with all relevant statutory requirements, and receiving and resolving local service delivery issues with a key focus on community satisfaction.



Dean Ellwood
Director - Roma

The Director – Roma is a member of Council’s Leadership Team and performs a key role in communicating and engaging with team members to achieve Council’s vision, mission, goals, priorities and expected standards of service delivery.

The Director – Roma is the primary link between the CEO, employees and local communities of Roma and surrounds. The Local Area Director role is responsible for implementing Council’s corporate model of operating locally, leadership and strategic planning, financial and operational management, managing risks and ensuring operations comply with all relevant statutory requirements, and receiving and resolving local service delivery issues with a key focus on community satisfaction.



Mathew Gane
Director - Warroo

The Director – Warroo is a member of Council’s Leadership Team and performs a key role in communicating and engaging with team members to achieve Council’s vision, mission, goals, priorities and expected standards of service delivery.

The Director – Warroo is the primary link between the CEO, employees and local communities of Surat, Begonia, Teelba and surrounds. The Local Area Director role is responsible for implementing Council’s corporate model of operating locally, leadership and strategic planning, financial and operational management, managing risks and ensuring operations comply with all relevant statutory requirements, and receiving and resolving local service delivery issues with a key focus on community satisfaction.

OUR SERVICE CENTRES

ROMA



Cnr Bungil Street and Quintin Street, Roma
Phone: 07 4624 0600
Email: customer.roma@maranoa.qld.gov.au

Roma is located on the crossroads of two major highways. The Warrego Highway (running east/west) is a national highway that links Brisbane with Darwin, and 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 cafes, restaurants, specialty shops and 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.

For more information about Roma and things to see and do, visit: <https://romarevealed.com.au/discover-the-region/towns/roma-qld/>

100 Cambridge Street, Mitchell
Phone: 07 4624 6900
Email: customer.mitchell@maranoa.qld.gov.au



MITCHELL

Located on the banks of the Maranoa River, 87kms west of Roma, Mitchell is steeped in Australian history - from the infamous Kenniff Brothers' capture 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.

For more information about Mitchell and things to see and do, visit: <https://romarevealed.com.au/discover-the-region/towns/mitchell-qld/>

INJUNE



32 Hutton Street, Injune
Phone: 07 4626 0500
Email: customer.injune@maranoa.qld.gov.au

Located at the base of the Carnarvon Ranges and surrounded by some of Queensland's best National Parks, Injune is perfect for outdoor adventure with breathtaking natural landscapes. It is rich in pioneering heritage and Aboriginal Dreamtime stories of the region.

For more information about Injune and things to see and do, visit: <https://romarevealed.com.au/discover-the-region/towns/injune/>

73 Burrowes Street, Surat
Phone: 07 4626 6100
Email: customer.surat@maranoa.qld.gov.au



SURAT

On the Great Inland Way, 78kms from Roma, Surat is a picturesque town on the banks of the Balonne River. Popular with travellers is Fisherman's Park which offers free camping adjacent the river. In the heart of town is the Cobb and Co Store Museum which embraces Surat's pioneering history and significant involvement during the Cobb & Co era.

For more information about Surat and things to see and do, visit: <https://romarevealed.com.au/discover-the-region/towns/surat/>

YULEBA



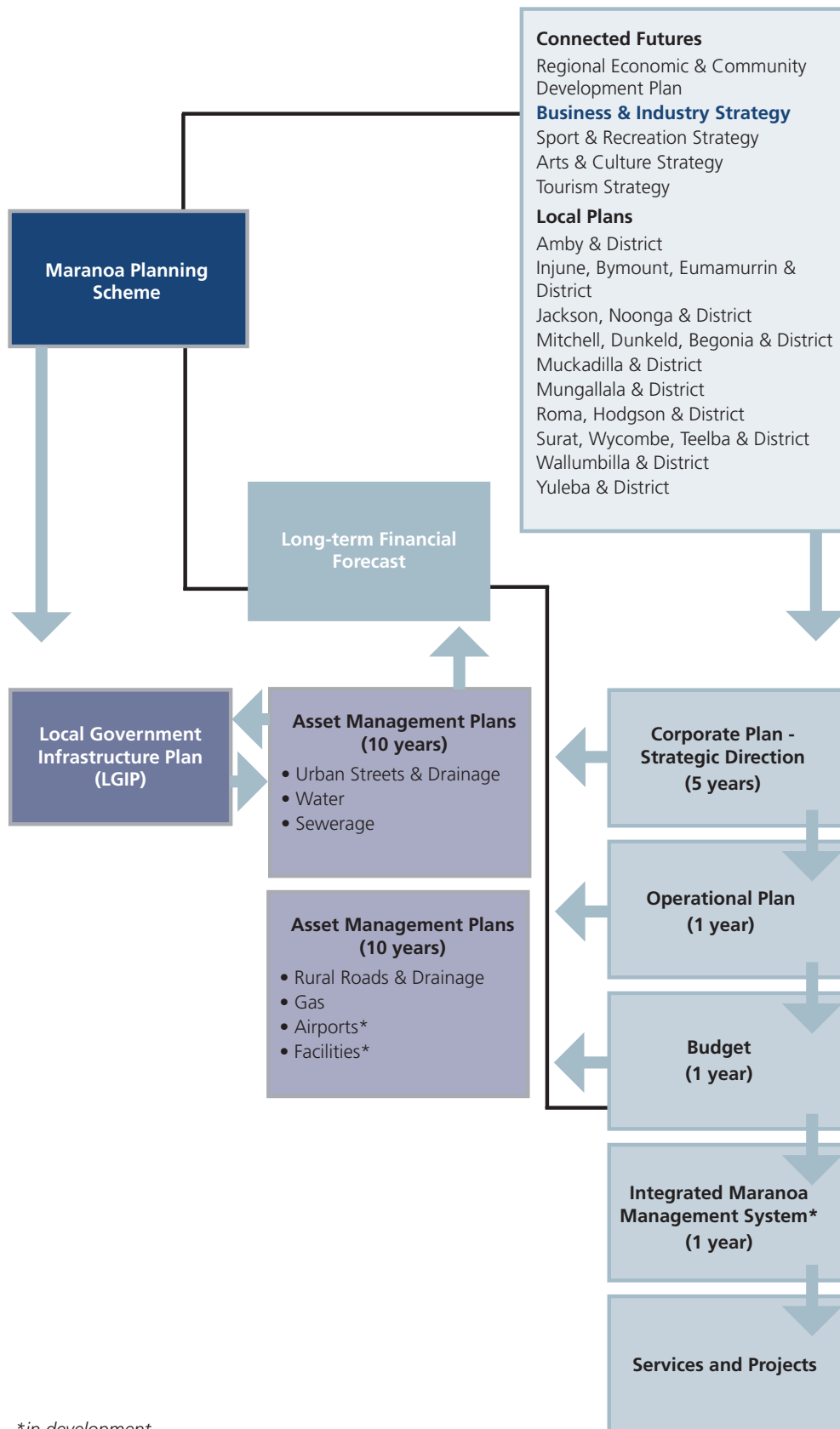
20 Stephenson Street, Yuleba
Phone: 07 4629 9000
Email: customer.yuleba@maranoa.qld.gov.au

Located 60kms 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 Judds Lagoon.

For more information about Yuleba and things to see and do, visit: <https://romarevealed.com.au/discover-the-region/towns/yuleba-qld-jackson/>

OUR INTEGRATED PLANNING FRAMEWORK



*in development

GOVERNANCE FRAMEWORK

Governance within Council is supported by policies, plans and decisions associated with both the functions of Council and Council officers.

The way in which Council is constituted and the nature and extent of its responsibilities and powers is provided in the Local Government Act 2009 (the Act).

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

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

Corporate governance involves the control and management of an organisation to achieve its objectives. It encompasses decision making and implementation, optimisation of performance and how the organisation is directed, reviewed and held to account.

The aim of corporate governance is to ensure the highest standard of community leadership and organisational performance and accountability. Good governance underpins the Australian democratic system of which local governments are the first level and focuses around the issues of accountability, transparency, fairness, stewardship, responsibility, mandate, consultation and balance. Put simply it is about ensuring the organisation is run properly, goals are achieved and public monies are managed with high standards of propriety and probity.

Corporate planning, operational planning, budgets

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

To implement the corporate plan, operational plans are developed each year. These plans detail where the focus will be for the year and the associated targets (what we are aiming for).

The operational plan defines what we will do (priorities, services and projects), and the budget details how those activities will be funded.

Recommendations are made to Council by the officers, but the ultimate decision on what is included in all 3 documents is a matter for the elected Council.

Policies

Council has a significant number of policies that assist in its management and operation. Policies provide a structured framework for consistent and transparent decision-making and actions, and assists in achieving its corporate plan objectives. Council's policies are regularly reviewed for applicability and consistency with related documents and legislation.

Council policies that were reviewed or updated in 2022/23 included:

Register of Locally Significant Flora and Fauna Policy (Resolution no. OM/07.2022/58 - 27 July 2022)

Procurement Policy (Resolution no. OM/07.2022/62 - 27 July 2022)

Water and Sewer Connections Policy (Resolution no. OM/08.2022/14 - 10 August 2022)

Grazing Council Land Policy (Resolution no. OM/09.2022/14 - 14 September 2022)

Conversion of State Lease Land Policy (Resolution no. OM/09.2022/17 - 14 September 2022)

Flexible Pricing Roma Quarry Policy (Resolution no. OM/10.2022/26 - 12 October 2022)

Investigation Policy (Resolution no. OM/12.2022/08 - 7 December 2022)

Advertising Spending Policy (Resolution no. OM.12.2022/07 - 14 December 2022)

Human Rights Policy (Resolution no. OM/12.2022/11 - 14 December 2022)

Entertainment and Hospitality Policy (Resolution no. OM/12.2022/17 - 14 December 2022)

Audit Committee Terms of Reference Policy (Resolution no. OM/01.2023/11 - 25 January 2023)

Security Camera Utilisation Policy (Resolution no. OM/01.2023/43 - 25 January 2023)

Community Grants, Non-Financial Assistance and Sponsorship Policy (Resolution no. OM/02.2023/17 - 8 February 2023)

Revenue Policy (Resolution no. OM/05.2023/49 - 24 May 2023)

Investment Policy (Resolution no. OM/05.2023/49 - 24 May 2023)

Dividend Payment Policy (Resolution no. OM/06.2023/12 - 14 June 2023)

Roma Saleyards Annual Store Fundraiser Policy (Resolution no. OM/06.2023/18 - 14 June 2023)

Council Media Policy (Resolution no. OM/06.2023/55 - 28 June 2023)

Waste and Water Charges Concession (Home Haemodialysis) Policy (Resolution no. OM/06.2023/63 - 28 June 2023)

Debt Policy (Resolution no. SMB/06.2023/05 - 28 June 2023)

Performance monitoring and reporting

Each year, a detailed review of the performance of each of Council's functions is undertaken in a consistent format. The summary results are included in Council's annual report (highlights, challenges and progress with implementing our plans) together with other legislative disclosure requirements.

The document is prepared for both internal and external stakeholders and contains detailed financial and non-financial information about Council's activities and performance.

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 (identified in the Public Sector Ethics Act 1994): respect for persons, respect for the law and system of government, integrity, diligence, and economy and efficiency.

External audit - financial

Each year Council's financial operations, including the general purpose financial statements, are subject to an external audit by the Auditor-General of Queensland or their delegate.

The Queensland Audit Office's appointed contract auditor for Maranoa Regional Council is Pitcher Partners. Council's statements for the previous financial year were certified by the Queensland Audit Office on 18 October 2022, with an Unmodified Audit Opinion and well before the 31 October deadline. This is effectively a 'clean bill of health' for Council's financial statements and a pleasing result for the year.

External audit - systems and compliance

Council is progressively implementing a management system to address the operational risks captured in our organisational vision:

- Quality (in our services and projects);
- Safety of our teams and community;
- Environmental management of our natural and built environment;
- Affordability for our current and future community.

One external audit was conducted during the year with the findings as follows.

Date	External audits	Findings
13 - 17 March 2023	<p>Re-certification audit:</p> <p>Compliance to ISO 9001:2015 (QUALITY) and Compliance to ISO 14001:2015 (ENVIRONMENT) and ISO 45001:2018 (SAFETY) Scope: Quality and Environmental Management Systems for:</p> <ul style="list-style-type: none"> • Road Construction and Maintenance activities including Design and implementation of traffic management plans, including operational traffic control • Quarry and Quarry Pits <p>Scope: Safety Management System for:</p> <ul style="list-style-type: none"> • Road Construction and Maintenance activities including design and implementation of traffic management plans, including operational traffic control • Water, Sewerage & Gas • Town & Surrounds • Depots & Workshops • Community Services & Development • Saleyards Operations • Corporate Services & Support • Quarry and quarry pits • Airport land-side services excluding air-side operations 	<p>7 non-conformances</p> <p>22 observations</p> <p>10 closures of 11 findings from previous audits / addressed</p>

Internal and external audits - Saleyards

European Union Cattle Accreditation Scheme (EUCAS) and National Saleyards Quality Assurance (NSQA) certification was maintained through both internal and external audits.

- External audits (EUCAS and NSQA) were both completed in November 2022,
- Internal audits were completed in September 2022 and April 2023.

Internal audit - financial

Council established an Internal Audit Function on 25 June 2014 (GM/06.2014/40) and adopted a Terms of Reference as a formal statement of purpose, authority and responsibility for the function.

The following two internal audits were completed during the 2022/23 year:

- Statutory and Regulatory Compliance Management
- Fraud Prevention and Management

Internal audit - Systems and compliance

A comprehensive gap analysis audit was undertaken by a third party to ensure Council were compliant with the transition from ISO 48001 (SAFETY) to ISO 45001 (SAFETY). This audit provided evidence that Maranoa Regional Council is compliant.

Due to limited resourcing Council has provided professional development to existing staff who have been trained with a competency in becoming a Skilled Lead Auditor. A plan has been approved by the ELT to utilize the services of third-party consultant to provide support and mentoring to the trained staff to ensure they are confident and competent to undertake future audits for Maranoa Regional Council.

The Continual Improvement Team is continuing to review and develop the processes and associated documents to assist staff with the continual improvement process and close out the audit findings.

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 Maranoa 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 (My Maranoa Facebook), fact sheets, newsletters, brochures and website (www.maranoa.qld.gov.au).

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

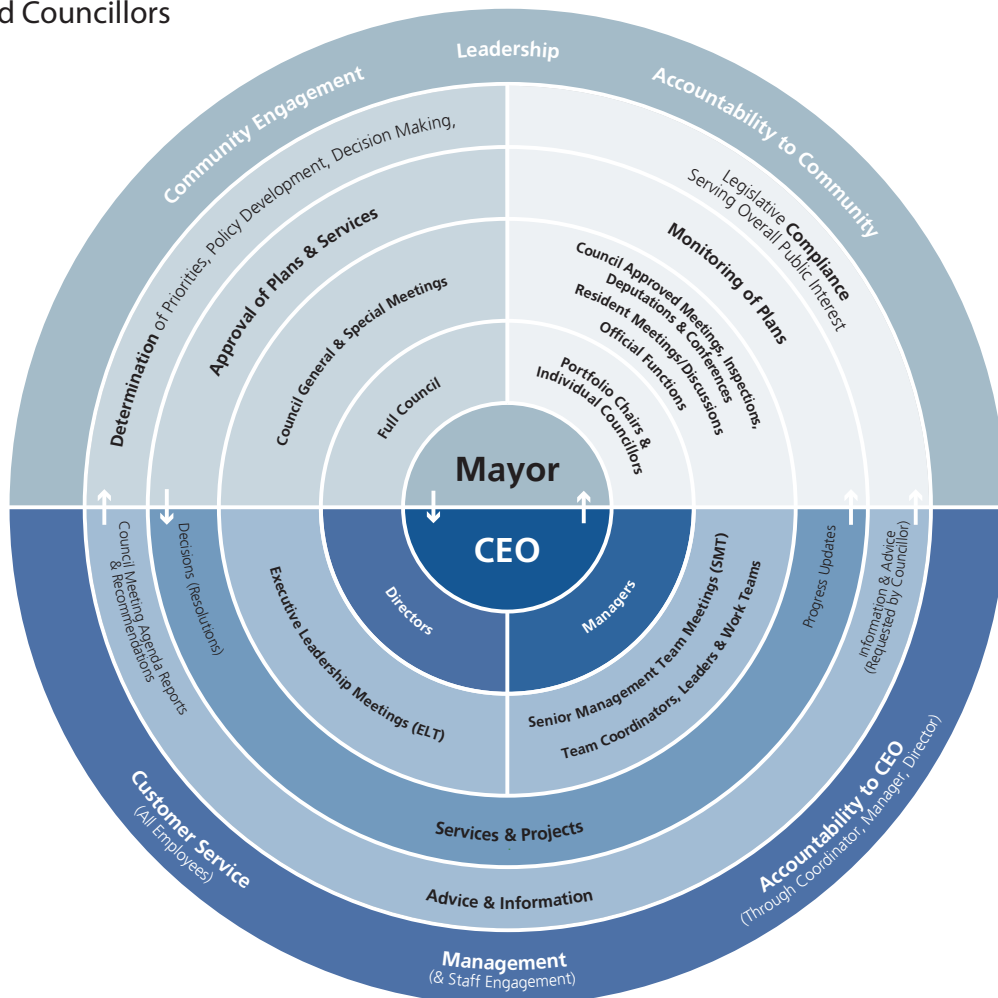
OUR TEAM

Roles

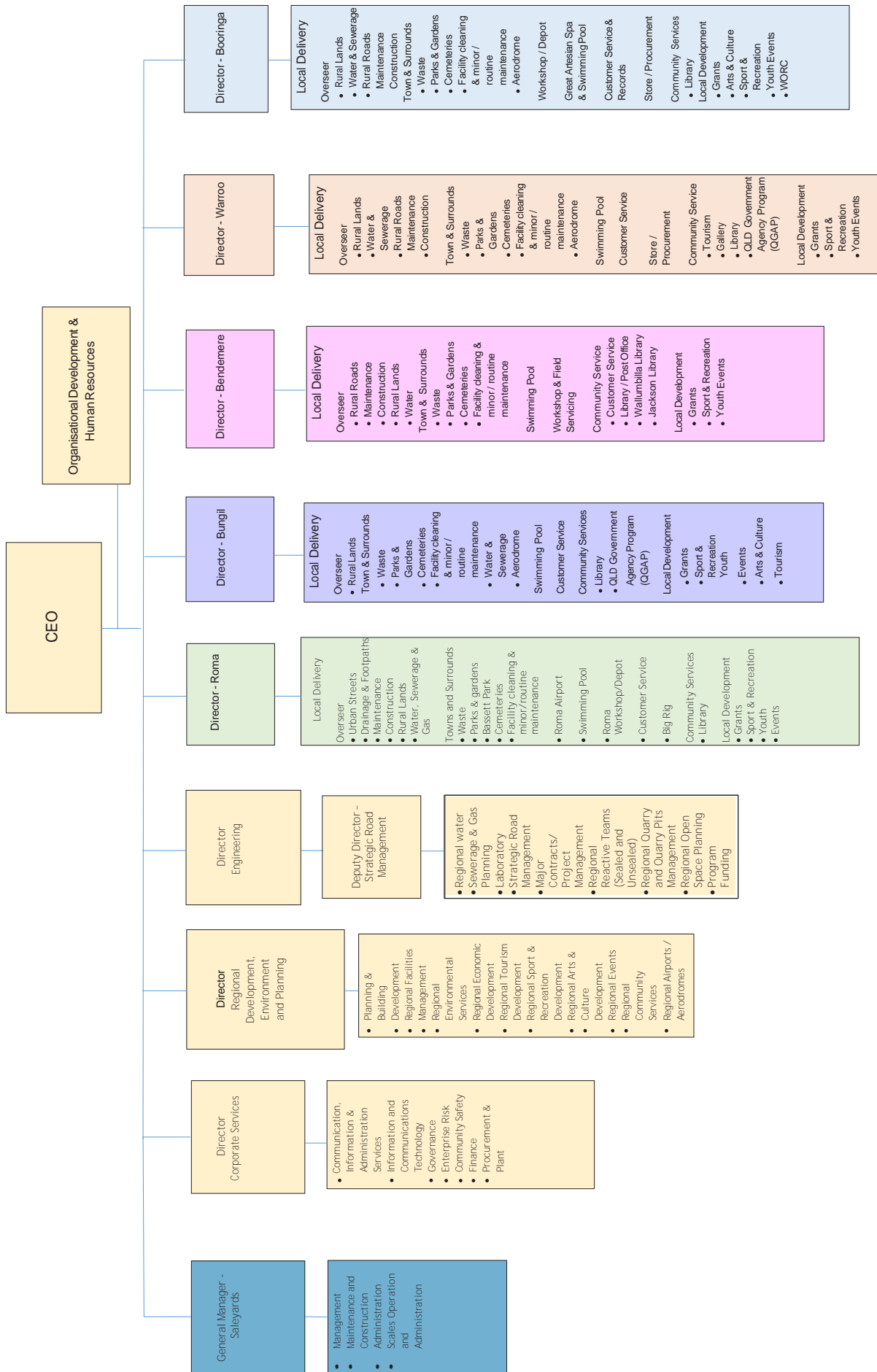
For those who are new to the local government industry, it can take some time to gain an understanding of how the system of local government works. The following diagram aims to provide a quick visual guide (a 'ready reckoner') that summarises the key roles and responsibilities within the Local Government Act 2009.

- Local government comprises two groups of people:
 - Councillors who are elected by the community to represent them and make decisions on behalf of the community;
 - Employees who are responsible for implementing those decisions.
- The circle represents that while the two groups are still part of the one Maranoa Regional Council team, they have very different legal roles and responsibilities.
- Councillors (elected members) provide leadership, engage with the community, and are accountable to the community. The top left quadrant shows that councillors only have decision making authority when meeting as a group, i.e. all councillors (through Council's formal meetings). The Council approves plans and services, determines priorities, develops policies and makes decisions. The lighter grey quadrant (top right) shows what individual councillors are responsible for.
 - Employees deliver services and projects (i.e. implement the decisions of the elected (full) Council), 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 arrows between the two halves show how information flows between the elected members (councillors) and the Chief Executive Officer (CEO), Directors, Managers and employees who provide technical advice and support to the full Council (for decision making), and updates, information and advice to individual Councillors to assist them in their roles.
 - The inner circle represents the important link and close working relationship between the mayor (who is also a councillor) and the Chief Executive Officer (who is also an employee). The Chief Executive Officer is ultimately accountable to the full Council, but receives strategic direction by the mayor (in accordance with the full Council's policies).

Mayor and Councillors



Organisational structure



OUR PEOPLE

At the end of the year Council had 317.11 full time equivalent (FTE) positions (this included 289 employees with full time employment). The equivalent figure for the previous year was 319.6.

The definition of FTE is the number of working hours that represents one full-time employee (for instance, if a position is part time and the employee only works for half the week, the calculation would be 0.5 FTE). FTE simplifies work measurement by converting workload hours into the number of people required to complete that work.

The FTE number is a snapshot in time as some positions were vacant as at 30 June 2023 and recruitment will follow in the new financial year.

Staff turnover rate as at 30 June 2023 was 20.25%.



Length of service

Years of service	Number of employee 2022/23
0 to 5	165
6 to 10	76
11 to 15	46
16 to 20	13
21+	33



Employee assistance program (EAP)

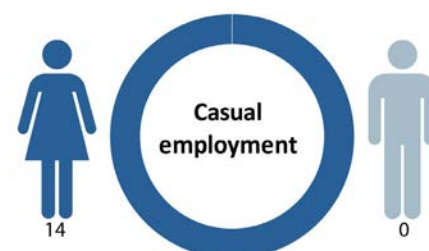
Council is committed to assisting our employees manage personal and work-based issues that can impact both their physical and mental wellbeing. Council provides free, confidential and professional employee counselling and support services.

Employees and managers can receive telephone, face-to-face or online access to a professionally qualified counsellor to assist and support them through their issue. Providing this valuable support to our employees ensures a healthier work environment with reduced absenteeism and improved productivity.



Age profile of employees

Age group (2022/23)	Number of employees
16 - 20	10
21 - 29	43
30 - 44	85
45 - 55	89
56 - 64	86
65 +	20



Generational profiles of employees

Generational profiles (2022/23)	Number of employees
Generation Z / Post-Millennials (1997 - 2012)	28
Generation Y / Millennials (1981 - 1996)	98
Generation X (1965 - 1980)	121
Baby Boomers (1945 - 1964)	86



OUR VOLUNTEERS

Council values the assistance volunteers provide in a range of services and facilities across the region.

Volunteers supported Council in many ways during the year, including Harmony Day, Annual Christmas Luncheon, Roma Saleyards' tours and Visitor Information Centres.

At our Visitor Information Centres, our enthusiastic band of helpers welcome visitors to the region each day and provide valuable information about the many unique attractions and industries.

In our local libraries, volunteers lead storytelling, arts, crafts and reading groups for children and adults.

At the Roma Saleyards, our award winning volunteer tour leaders share their extensive knowledge of the beef industry and the Saleyards' operations.

Volunteers are most certainly the backbone of our many community groups and Council facilities. We sincerely thank them for their time and contribution to our region. They all do an amazing job!



Volunteer Tour Guides at the Roma Saleyards.



Volunteer Week celebrations in Injune



Volunteer Week celebrations in Yuleba



Volunteer Week celebrations in Surat



Volunteer Week celebrations in Mitchell



Volunteer Week celebrations in Roma

SHARE-A-THANKS

Each year Council, through its annual report, shares with the community some of the big achievements, so much of what makes up these big achievements, is the little things. At Council we have a 'Share a thanks' on our internal website enabling our teams to share feedback we receive. This feedback is a combination of community provided feedback and messages from officers who have witnessed outstanding customer service and dedication by their fellow colleagues. Council would like to acknowledge our staff and share that feedback with our community as it provides some additional insight into the dedication and hard work of our Maranoa team members.

Bungil Team

Thankyou to the Bungil Team - Russell Reinke, Wayne Davis and their crew for the preparation of the sub-base and pad ready for the upcoming construction of a new male Amenities building at Bassett Park. The crew were happy to squeeze the site prep into their busy programme on their way through to another job.

A great example of inter Directorate cooperation utilising available equipment and resources to deliver quality outcomes for our community.

Maranoa Regional Council

The Maranoa Netball Association provided the following feedback:

"Thank you for your time and dedication for supporting MNA and the Inter-District Carnival held on Sunday 18th June 2023. Maranoa Netball Association would like to thank you for the huge amount of time and effort in preparing the new grass courts, maintenance and all Chris and his team did to support this event.

The feedback we have received has been extremely positive, saying all involved made the day enjoyable."

Emily York - Community Safety

Congratulations to Emily York - customer service passed on some very positive feedback from a customer yesterday that dealt with Emily. The customer was very impressed with Emily's approach and manner and made the effort to call Council to pass on the feedback. Well done Emily - keep up the great work.

The IT Team

Thanks to Neal and the IT Team. Important upgrades were needed on the computers - but were planned for later in the day to reduce impact.

While everyone was finishing up for the day, Neal was just kicking into gear. Thanks very much and as always - I am extremely grateful for the tools and systems you guys provide us to do our jobs.

It is easy to overlook things like this and take for granted sometimes - but to be able to work practically anywhere, in any office at the click of a button is very much appreciated.

Mitchell Memorial Park Team

Acting Booringa Overseer, Darren Kay, is really pleased and wishes to thank a collaborative effort in delivering the Mitchell Memorial Park project. This project has been several years in the making; from community consultations, planning, construction and now to finalisation. It's been a pleasure to work with Cam Hoffman, Deon (Rainer) Martin, Bradley Pearce, Justin Silverster & Jane Fenton. I would also like to acknowledge the huge effort given by the Booringa Town & Surrounds team. All these people plus others have gone to great lengths to fulfil this project for the local and greater community of the Maranoa. Well done everyone, the park looks great.

Maranoa Regional Council

A staff member at Origin Energy wanted to pass on thanks to customer service and councils outdoor services. "I recently made contact with council regarding some road works adjacent the Roma Power Station. Everyone I dealt with was incredibly helpful. Ian Allen attended site and within a few hours the road was repaired. I understand that everyone has a significant workload so to prioritise this work for us was greatly appreciated"

Bassett Park Team

The Roma Turf Club provided the following feedback:

"On behalf of the Roma Turf Club, I would like to recognise what a wonderful job your team did in getting Bassett Park ready for the Roma Cup 2022.

I want to acknowledge the fact that whatever I asked to be done, was and in a timely manner. Your crew worked with me in all areas and we are very grateful for that

I would ask you to let all staff know how they were appreciated and what a great outcome it was. I would also ask this be documented at the next Council meeting

I have received many positive comments from patrons who say the grounds have never looked better, and whilst the rain played a part in that, so did the man hours that went into the preparation..

Again I thankyou for your support and understanding when it came to the presentation of Bassett Park for the Roma Cup 2022."

Water, Sewerage and Gas Team

While many of us were tucked up in bed last night, Gene, Josh, Raymond, Matt and Rhys worked through the night to repair a burst water main in Roma. Well done, thank you for your efforts.

Booringa Team

Jenny - a tourist who stayed at the Neil Turner Weir was all praises as to how wonderful their stay at the weir was, great camping facility, had a good time at the Great Artesian Spa, friendly and accommodating locals.

Erin Brumpton - Roma Library

A customer provided the following feedback:

"I wish to commend the work Erin Brumpton does at the Roma Library.

Erin is friendly, helpful & efficient & puts together the most amazing displays (often she tells me using items from her own collections).

This morning I have had the pleasure to watch Erin interact with several children at the science display & the children & their parents were delighted.

I would like to commend the work of this valuable MRC staff member to Council. She is a credit to you."

Roma Customer Service Team

A Roma customer would like to thank the Customer Service Team for their outstanding service in assisting with her customer request. The customer communicated that the Customer Service Team are an absolute pleasure to deal with, always polite, respectful and helpful. Keep up the great work!

Roma Team

Quick shout out to the Roma team for the hard work they did for the opening of the Sculptures Out Back. Georgie was a busy little Bee and there were so many members of the committee and the public raving about how fabulous she is to work with. Well done Georgie, Parks and Gardens and Dean for a job well done.

AROUND THE REGION

Our year at a glance, highlighting key moments, milestones, and events over the last 12 months



Preparing for a blast at the Roma Quarry for aggregates and subbase



CEO, Edwina Marks, Bendemere Overseer, Thea Griffin, and Director - Corporate Services, Erik Lambert, attending a Corporate Plan Development Workshop.



The Toowoomba and Surat Basin Enterprise held their June meeting at the Roma Saleyards.



Councillor George Ladbrook, Roma Saleyards General Manager, Daniel Haslop and Mayor, Tyson Golder, presenting a cheque to the RDFS Representative, Bruce Scott, at the Charity Sale which was held at the Roma Saleyards on 23 May 2023.



Roma Pump Track under construction



The Roma Employee Service Recognition Awards were held on 24 November 2022. These awards recognise and congratulate staff members who have reached a significant employment milestone.¹





Director - Corporate Services, Erik Lambert, CEO, Edwina Marks and Operations Manager - Quarry, Clayton Hill, out and about at the Roma Quarry.



Hawthorne Street, Roma, Asphalt Overlay Project underway



Chemical training



Staff at the 2022 Christmas Street Party



The Bungil Employee Service Recognition Awards were held on 21 November 2022. These awards recognise and congratulate staff members who have reached a significant employment milestone.



Customer Service Officer (Bendmere), Leah Tribe, celebrating 10 years with Maranoa Regional Council.



The Corporate Communications Team at the 2023 LGX Conference



Box culvert concreting works on the Surat St George Road



Operations Manager - Quarry, Clayton Hill, and CEO, Edwina Marks, at the 20th Annual Quarrying and Mining Safety and Health Conference.



Councillor Julie Guthrie and Council staff at the RCAT ladies lunch



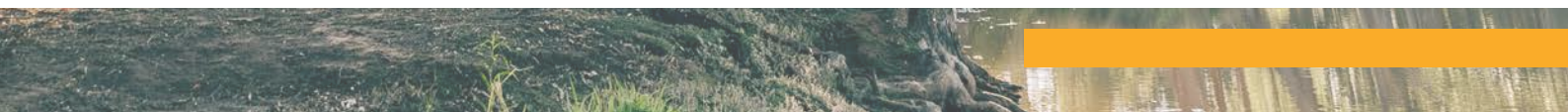
Staff enjoying the 2022 Council Christmas Party

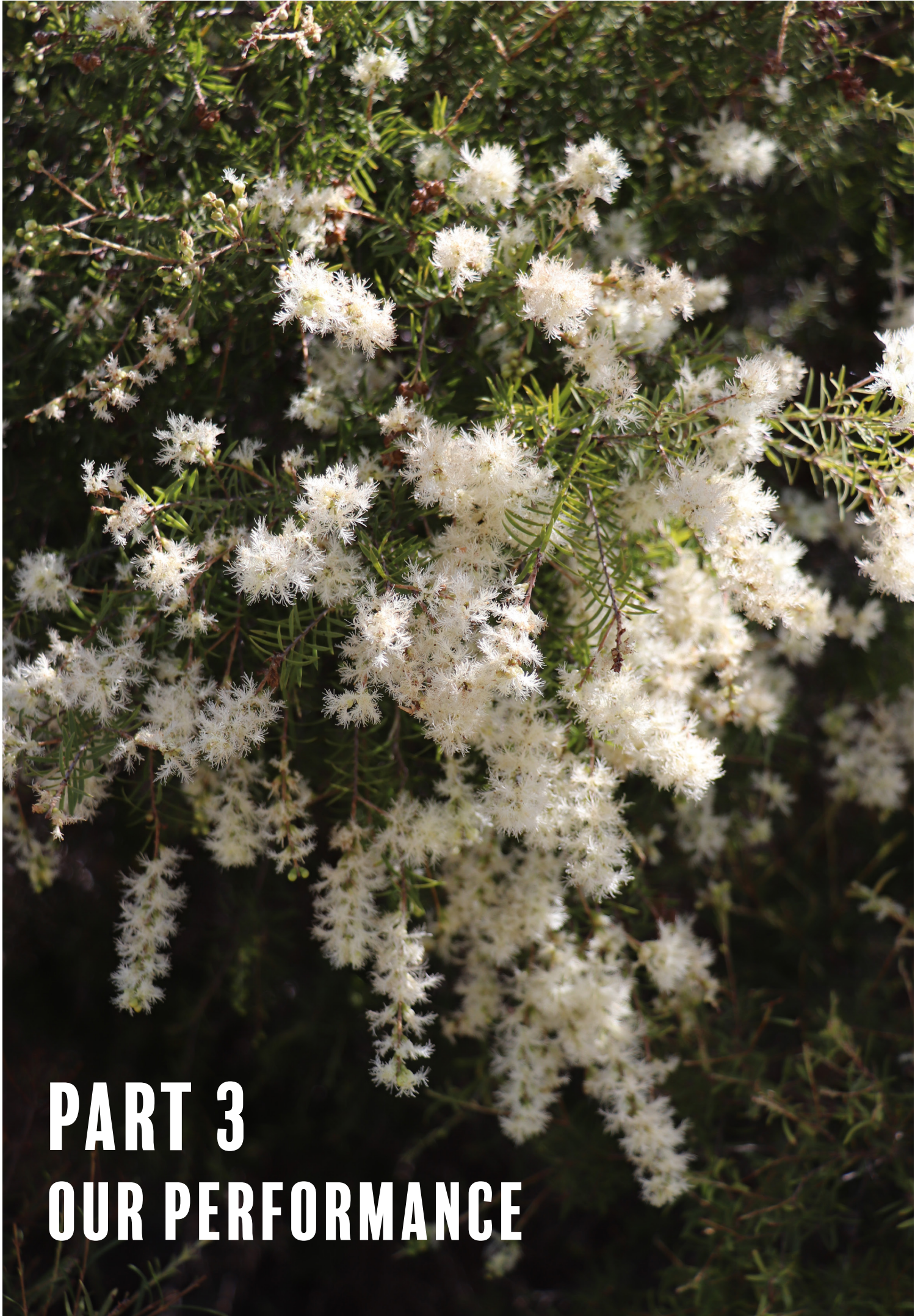


Corporate Plan Development Workshop



Mt Moffatt Road gravel resheeting project. This project was funded by TIDS, and saw four sections of Mt Moffatt Road upgraded.





PART 3
OUR PERFORMANCE

STRATEGIC PRIORITY 1 - GETTING THE BASICS RIGHT - QUICK FACTS 2022/23

We aim to keep focused on those services that our communities traditionally rely on local government to provide.

1.1 Water



The daily demand for water, throughout the Maranoa Regional Council is approximately 7ML per day with the daily demand for Roma being approximately 5.8ML per day.



Regular testing of the region's water supply ensures that the residents are provided with a safe and secure supply.



Council has multiple projects relating to and in association with the safe and secure delivery of Water Supply Collection, Storage and Delivery to communities within the Maranoa Regional Council.

1.2 Sewerage



Within the Maranoa Region 6 towns have sewer connected allowing for all commercial, industrial, and residential waste to be collected, transported and treated with the wastewater disposed of meeting Council's legislative and license requirements.



Treated effluent from Roma Water Treatment Plant is reused in the irrigation of the Golf Course and cropping.

1.3 Roads and drainage

Council manages one of the largest road networks (5,800km+) of any local government in Queensland - behind Western Downs and Toowoomba Regional Councils. Maranoa however has a geographic area greater than both these Council's combined, and an estimated population of 13,000 - which is much less than Western Downs (35,000) and Toowoomba Regional Councils (175,000).



Of Council's 5,800km road network, approximately 21% is sealed, 48% gravelled with the remainder consisting of naturally formed material.



In 2022-23 Council invested around \$34.7 M into its Roads and Drainage Network (includes approx. \$5.9 m flood restoration works) – across a program of both maintenance and capital works.



1.5 Waste



Council provides 6 refuse sites and 4 transfer stations to accommodate the needs of the community.

1.4 Parks, gardens and reserves



Looked after 10 towns, including 1,082 hectares of parks, gardens and other open space.



\$1.271 million invested in improvements across Council's Parks and Open Space portfolio. A total of \$0.909 million was spent on the upgrade at the Mitchell Memorial Park.



\$2.308 million spent for maintenance on Council's Parks and Open Spaces

1.6 Cemeteries



Prepared for 68 burials.



Cared for 18 cemeteries and 7 historical cemeteries.



35 bronze plaques ordered for the regions Lawn Cemeteries and Columbarium Walls.



1.1 Water

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

- Central Schemes – Roma, Muckadilla
- Eastern Schemes – Wallumbilla, Yuleba, Jackson
- Injune Water Scheme
- Surat Water Scheme
- Western Schemes – Amby, Mitchell, Mungallala.

Highlights

- Development and growth of staff as they meet the day-to-day challenges of their new positions.
- Completing projects on time and within or under budget.

Challenges

- Completing the current number of approved projects.

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
1.1.1 Review, audit, report on and ensure compliance with the Queensland Government approved Drinking Water Quality Management Plan.	Annual report completed	✓
1.1.2 Continue to enhance our long term plans and financial forecasts for our water infrastructure. Further that these plans inform future investment in the water network - with a key focus on asset renewals. "Doing the right things"	Review of the asset management plan	■
1.1.3 Benchmark our operations against best practice standards, including independent (third party) verification of our systems' continual improvement for: - Quality - Safety - Environment "Doing things right"	Maintaining benchmarking through: Membership with SWWSA Digitise WSG workflows and checklists Complete external risk assessments for high-risk sites	✓
1.1.4 Develop and implement a SCADA system (Supervisory Control and Data Acquisition) to efficiently monitor and control the water assets in real time.	Review and define SCADA requirements Deliver training to relevant staff to increase awareness	✓
1.1.5 Increase security of water for our region's towns, planning for and constructing approved projects: • advocating for additional funding where required from other tiers of government. • continuing to build a sound reputation with funding bodies through adherence to project timeframes and reporting deadlines.	Annual service of dosing equipment and monitoring equipment	✓
	Replacement of lift pumps to the water tower in Surat.	✓
1.1.6 Review water quality and supply for Amby.	Ongoing monitoring of pressure.	✓
1.1.7 Improve bore security through regular inspections, purchase of spare parts and programmed replacement of bores and pumps	Replace bore 7 in Roma and Jackson bore	■
1.1.8 Address firefighting capacity issues identified through consultant modelling and Council staff reviews.	Address firefighting capacity in Yuleba.	■
1.1.9 Provide annual services (including programmed and reactive maintenance), monitor compliance with target timeframes and standards (including Customer Service Standards) and contribute to review of associated policy documents.	Programmed maintenance of relevant zones in each town	✓
1.1.10 Contribute to the review of, and provide input into, development applications to manage the quality and long term impacts of any expansion to the water network.	Annual service	✓
1.1.11 Continue to prioritise the use of internal resources to do major new, renewal and upgrade works e.g. plumbers, supplemented by external resources ensuring that we capitalise on and share internal skills.	Included by Council resolution on 14 July 2021 - OM/07.2021/50 Project Delivery	✓
	Included by Council resolution on 14 July 2021 - OM/07.2021/50 Local Service Delivery	✓



1.2 Sewerage

We collect, transfer and treat wastewater from domestic, commercial and industrial properties in:

- Roma
- Injune
- Surat
- Amby
- Mitchell
- Mungallala.

Highlights

- 2 of the 3 Imhoff tanks have been pumped out, removing the compacted sludge to allow for 2 of the 3 Imhoff being placed back on-line.
- Replaced sludge draw off valves allowing for sludge removal for the operation of each Imhoff tank.

Challenges

- Adequate resources allowing for maintenance and general core business activities.
- Suitably skilled contractors to quote on tenders that Council call.

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

Undertaken / completed
 In progress
 Not Started
 Deferred

What we aim to do	2022/23	2022/23 Progress
1.2.1 Continue to enhance our long term plans and financial forecasts for our sewerage infrastructure. Further that these plans inform future investment in the sewerage network - with a focus on asset renewal (e.g. relining is significantly more cost effective than replacement of failed sewers) "Doing the right things"	Review of the asset management plan by February 2023 - planning and prioritising our infrastructure regionally, with local input and knowledge Implementation of renewal works	
	Carry out condition assessments of the Roma SPS1 rising main and the 3 rising mains in Mitchell	
1.2.2 Benchmark our operations against best practice standards, including independent (third party) verification of our systems' continual improvement for: - Quality - Safety - Environment "Doing things right"	Development of additional electronic workflows and checklists External risk assessment & HAZOP for selected sites	
	Development of additional electronic workflows and checklists. (Manager - Strategic Water, Sewerage & Gas) External risk assessment & HAZOP for selected sites (Implementation and contribution to continual improvement (LAD)	
1.2.3 Develop and implement a SCADA system (Supervisory Control and Data Acquisition) to efficiently monitor and control the sewerage assets in real time.	Review and define SCADA requirements Deliver training to relevant staff to increase awareness	
1.2.4 Reduce the risk over sewer overflows in Roma caused by storm events.	Manhole projects (where risk of inundation) - locate and address Monitor flows in sewers to try and identify major sources of infiltration Increase the capacity of Roma pump stations 1 & 9 to handle larger inflows	
1.2.5 Ensure compliance with Environmental Authority requirements, and report compliance and progress of required actions.	Ensure required testing for each plant is actioned and review results to ensure that EA conditions are being met Liaison with Regulator and regional oversight if required	
	Monitor parameters as required and address issues as they arise. Compliance monitoring and implementation of agreed actions	
1.2.6 Provide annual services (including programmed and reactive maintenance), monitor compliance with target timeframes (Customer Service Standards) and contribute to review of associated policy documents.	Annual service of sewage pump stations and associated equipment Customer service standard review	
	Annual service of pump stations, provide support Local Service Delivery	
1.2.7 Contribute to the review of, and provide input into, development applications to manage the quality and long term impacts of any expansion to the sewerage network.	Ongoing service	



1.3 Roads and drainage

We manage our region's urban and rural roads and drainage.

Highlights

- Bitumen Extensions Across the Region – including Mt Moffatt Road
- The last 12 months has seen Council's sealed network expanding – with one of the most significant being an additional 2.5km on the Mt Moffatt Road. A number of town streets were also bitumened and widened, including Kirkbride Street (Roma), Robert Street (Surat) and Williams Street (Surat).
- Delivery of a major kerb and channel program across the region. This program kept Council's concrete crew busy. New kerb and channel and street widening was delivered on a number of town streets across the region including Louisa Street (Mitchell), Lewis Street (Roma), Twine Street (Roma), Foott Street (Roma) and Kirkbride Street (Roma). These works have helped improve the overall aesthetics and livability of the towns and will also make accessing properties easier for residents during and after wet weather.
- Embarking on a major road reconstruction program - Council approved over \$100M to undertake repairs across almost 85% of our rural road network. The program will be delivered through a combination of Council crews and Contractors over the next 12 month period.

Challenges

- Impacts of market driven cost pressures across the roads and drainage sector of the business with major cost increases still being experienced in key areas such as diesel and bitumen pricing. By way of comparison, the Bitumen Supply Index was \$1,193/tonne at July 2021 and increased to \$1,583/tonne by July 2022. At the end of 2022/23, the cost of bitumen remained around \$1,560/tonne. These significant increases have a direct impact on the cost of maintenance and the delivery of projects.
- The last six (6) months of the year have seen conditions across the region continue to dry off. Whilst this creates obvious issues from the agriculture industry, it also makes maintaining Council vast road network increasingly difficult. Access to water for road construction and maintenance is becoming increasingly scarce – with haulage needing to come from further distances.
- Gravel roads are also more likely to see more corrugation appearing during extended periods of dry conditions. Council is working to manage this situation proactively – including ensuring adequate water is economically available before commencing works. Dry grading of gravel roads (without adequate water) has the potential to cause more issues and accelerate unsealed road deterioration and roughness.



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



✓ Undertaken / completed
 ■ In progress
 ✗ Not Started
 ➔ Deferred







What we aim to do	2022/23	2022/23 Progress
<p>1.3.1 Undertake the restoration of roads following a flood event in accordance with the Australian Government's Disaster Recovery Funding Arrangements (DRFA) which are administered by the State Government (Queensland Reconstruction Authority 'QRA').</p>	<p>Standards and overall coordination of the program Director Engineering (E)</p> <p>Delivery of approved works to be managed and coordinated by Local Areas</p>	■
<p>1.3.2 Administer the Road Infrastructure Agreements including:</p> <ul style="list-style-type: none"> • consideration of the long term sustainable outcomes for the region; • Gas field development program • Validating actual vs forecast road use with a Council administered traffic counter program 	<p>Negotiate the relevant roadworks and formalise in a Service Level Agreement with the Coal Seam Gas proponent.</p>	✓
	<p>Delivery of approved works.</p>	✓
	<p>Annual subscription, counter deployment and hardware renewal as required.</p>	✓



Stabiliser in action at Massey Lane

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
<p>1.3.3 Undertake an annual program of resheet, reseal and rehabilitation works based on:</p> <ul style="list-style-type: none"> • expected life of the seal; • current level of service based on roughness measures; • condition determined by inspection; • priority within the road network; • available funding. 	<p>Programs:</p> <ul style="list-style-type: none"> • Urban reseal • Urban bitumen rehabilitation • Rural reseals • Rural bitumen rehabilitation Prioritising Council funding towards rehabilitation works (while flood recovery efforts focus on gravel resheet/renewal works). 	
<p>1.3.4 Partner with the Queensland Government to deliver the Transport Infrastructure Development Scheme which is focussed on renewal and upgrade investment on Council's Local Roads of Regional Significance (LRRS).</p>	<p>Gravel resheeting for</p> <ul style="list-style-type: none"> • Redford Road • Begonia Road • Mt Moffatt Road 	
<p>1.3.5 Undertake for roads and drainage network assets:</p> <ul style="list-style-type: none"> • data collection and condition assessment • analysis and long-term planning (update to asset management plan) 	<p>Nil collection for 2022/23, with year to focus on consolidating and analysing recently collected data sets (i.e., roads, footpath, kerb, channel, and stormwater) Refer below Consolidating and analysing condition assessment data for Roads, Footpaths, Kerb and Channel, Major Drainage Structures and Stormwater Planning and prioritising our infrastructure regionally, with local input and knowledge</p>	
<p>1.3.7 Annually review funding available for extensions or upgrade works having regard to priorities, practical safety improvements, economies of scale and mobilisation costs:</p> <ul style="list-style-type: none"> • Bitumen • Footpaths • Kerb and channel • Stormwater 	<p>Annual initiative</p>	
<p>1.3.8 Undertake works to increase flood immunity, manage stormwater and reduce maintenance costs</p>	<p>To Be Updated with Approved Projects from 2022/23 Capital Budget</p>	
<p>1.3.9 Identify and annually consider instances where entire levels of service have been affected due to asset failure</p>	<p>To Be Updated with Approved Projects from 2022/23 Capital Budget</p>	

What we aim to do	2022/23	2022/23 Progress
1.3.10 Develop a 'taxi rank' of shovel ready projects so that Council is ready for funding opportunities as they arise - with work to include design, construction estimating and other preconstruction activities	To Be Updated with Approved Projects from 2022/23 Capital Budget	✓
1.3.11 Undertake programmed (planned) maintenance within approved service levels and budget. Undertake adhoc/reactive maintenance prioritised through officer inspections and reports.	Annual service Coordination with flood recovery works	✓
1.3.12 Undertake ongoing condition monitoring of the road network by Council's road officers to identify defects and maintenance priorities.	Annual service Involvement in the documentation and recording of flood recovery works	✓
1.3.13 Advocate to other tiers of government in relation to regional issues impacting the management of the road network (e.g. heavy vehicles) and for additional funding.	Project delivery: - Primaries Rd loop extension (Roma Saleyards) - Heavy vehicle route upgrade (Amby)	✓
1.3.14 Continue to administer the National Heavy Vehicle laws within the region.	Annual Service	✓
	Review process under Operating Locally.	✓
1.3.15 Undertake a review of Council's road policies to ensure they are financially sustainable.	Grids and Gates Policy Requests for Capital Upgrade of Roads Road Naming Policy Road Network Standards - Maintenance Renewal and Upgrade Works in Road Reserves Policy	■
1.3.16 Continual improvement of work practices through development of an Integrated Management System (for Quality, Safety & Environment).	Surveillance audit - Third Party Certification Maintenance: RPEQ Engineer review of standard maintenance practices Detailed review of high value /high risk maintenance activities, and associated employee engagement and training (e.g., grading) Construction Use and refinement of project management plans, with a focus on identifying opportunities to streamline documentation for like projects Contract Management Finalisation of contract selection matrix (for use by project officers)	■



1.4 Parks and open spaces

We help keep our towns and surrounds tidy and clean including management of vegetation, park structures, equipment, irrigation and cleaning.

Highlights

- Council delivered a major part of the master plan for Mitchell Memorial Park. The project, which was funded under the Australian Government's Local Roads and Community Infrastructure (LRCI) program, has brought new life to the park with an upgrade to the existing playground area, new footpaths, a new shelter and BBQ area, as well as new shading for the skatepark.
- The revamped Mitchell Memorial Park was officially reopened on Friday, 2 December 2022 as part of the Christmas In The Park event hosted by the Rotary Club of Mitchell and Booringa Action Group
- Council approved funding for irrigation to be established at the town entrances of Injune as part of the ongoing commitment to town beautification and amenity. This project is to be delivered in conjunction with a revamp of the town entrances which is underway through the local beautification sub committee.

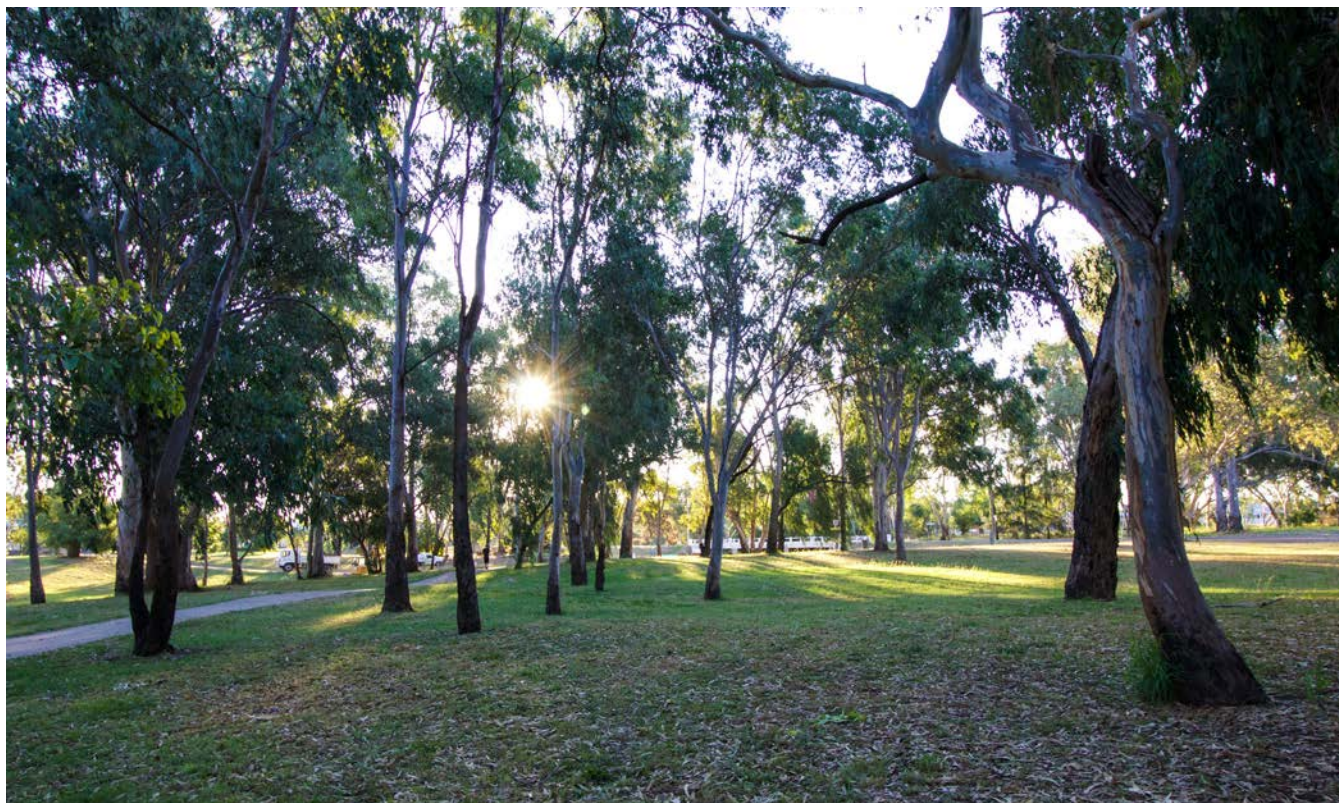


Mitchell Memorial Park official reopening

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

✓ Undertaken / completed
 ■ In progress
 ✗ Not Started
 ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
1.4.1 Undertake the following programs according to the service level priorities and budget approved by Council: <ul style="list-style-type: none"> • Mowing • Park inspections and maintenance • Open space (including horticultural) maintenance • Park irrigation and turf management 	Raise awareness on service level standards for all local areas Investigate efficiency gains from consolidating mowing responsibilities based on local area teams Engage a turf specialist to repair grass condition at Bassett Park Grandstand area Investigate opportunities to deliver verge mowing under more efficient models Begin measuring customer satisfaction for parks and open spaces	✓
1.4.2 Undertake renewal and upgrade works according to Council's annual operational plan and budget.	Deliver the agreed capital works program	✓
1.4.3 Undertake a range of activities to keep public spaces in our urban areas tidy and clean.	Business as usual	✓
1.4.4 Investigate options to reduce energy, water and other costs, while still enhancing the amenity of our towns.	Incorporate irrigation system into SCADA system	■
1.4.5 Development of activity-based work instructions for Parks and Open Spaces under the Integrated Maranoa Management System (IMMS) on how we do business that helps to ensure: <ul style="list-style-type: none"> - Quality in our services and projects - Safety of our teams and community - Consistency in work practices across the region 	Identify and risk assess activities undertaken parks and garden teams Develop standard operating procedures for high-risk activities	✓
1.4.6 Development of a standardised inspection process for Council's Parks & Open Spaces to ensure consistency across the region.	Review and update existing inspection checklists and roll out across Council to ensure parks are safe and clean	✓



Adungadoo Pathway, Roma



1.5 Waste

We manage the waste generated by and delivered to our towns.

Highlights

- Working towards standard operating procedures for the Roma Waste Facility

Challenges





- Ongoing compliance issues with the Department of Environment and Science






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

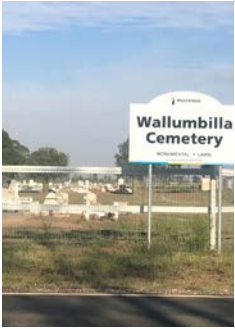
✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
1.5.1 Collect waste from towns and identified localities (Hodgson, Dunkeld, Begonia), via Council contractors on the approved days and frequency.	Annual service <ul style="list-style-type: none"> • Waste collection contract administration • Waste collection service monitoring: <ul style="list-style-type: none"> - Domestic waste - Wheel-out, wheel-back service - Industrial / skip bins from businesses and specific road stops. - Skip bins from waste transfer facilities. 	✓
	Review / audit contractor requirements in accordance with agreement: <ul style="list-style-type: none"> - insurance - registration - service provided to Council. 	✓
	Annual service <ul style="list-style-type: none"> • Communication with contractor - New and / or removed services. 	✓
	Audit of physical status of wheelie bins that are in service.	■
	Write to Roma Industrial landowners providing an option to be 'in' or 'out' of the wheelie bin service.	■
1.5.2 Extract recyclable materials where it is economical to do so, to minimise waste going to landfill.	Annual services <ul style="list-style-type: none"> • Green waste (domestic / commercial) • Tree root balls • Scrap metal (clean) • Old batteries • DrumMuster • Clean soil • Concrete • Electronic / e-water 	✓
	Annual services (where possible) <ul style="list-style-type: none"> • Contaminated soils • Old tyres • Oil waste • Construction and demolition 	✓
	Transition of composting arrangements at Roma Waste Facility. (Lead agency - Department of Environment and Science).	■
	Review of land options for commercial operator - tyre recycling based at Roma.	✓
	Participate in South West Regional and Darling Downs Regional Waste groups (Collaborative projects to reduce waste going to landfill).	✓
	Partner with commercial recyclers to increase residual waste recycling.	✓

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
<p>1.5.3 Comply with the Queensland Government's Environmental Authority and brief Council on compliance and progress of required actions.</p>	<p>Attend compliance inspections of waste facilities with DES officers.</p> <p>Work with DES regarding Yuleba waste site's registered location.</p> <p>Regular contact / liaison</p> <p>Local inspections also attended by Local Area Directors (Observers)</p>	<p></p>
<p>1.5.4 Maintain and upgrade waste sites having regard to environmental legislative requirements, appearance considerations and funding constraints.</p>	<p>Conversion of Wallumbilla waste site to a transfer facility</p> <p>Lead Stakeholder</p> <p>Conversion of Wallumbilla waste site to a transfer facility</p> <p>Operate and maintain</p> <p>Implementation of hook bin truck and bins</p> <p>Review of locking of waste facility sites, providing key access to local residents only (similar to Jackson & Muckadilla). Implementation of standard operating procedures for local waste facility requirements</p>	<p></p>
<p>1.5.6 Implement the Queensland Government's waste levy.</p>	<p>Annual service</p> <ul style="list-style-type: none"> Waste levy administration <p>Review of the Queensland Government forward levy payments (household) -possible impact on Council's budget into the future.</p> <p>Collaboration with LGAQ working group to lobby government for the continuation of payments.</p> <p>Annual service</p> <p>Volumetric surveys at Mitchell and Roma by 30 June</p>	<p></p>
<p>1.5.7 Implement Council's legislative obligations under the Waste Reduction and Recycling Act 2011.</p>	<p>Review of landfill sites.</p> <p>(Plan to install weighbridges at sites that dispose of less than 2,000 tonnes of waste per year by 1 July 2024 or apply for an exemption to install a weighbridge until 30 June 2029)</p> <p>Installation of weighbridge at Mitchell waste site (in accordance with legislation)</p> <p>Review of the commercial and industrial waste levy for waste not brought to site by the operator or going to an unmanned site for levy payment purposes.</p> <p>Update of Resource Recovery Areas (RRAs) -if the boundary line has changed, notify the Department of Environment and Science</p>	<p></p>
<p>1.5.8 Implement actions to progress the Queensland Waste Management & Resource Recovery Strategy.</p>	<p>Reduction of waste amount going to landfill</p> <p>Annual report submitted to the Queensland Department of Environmental & Science (DES)</p>	<p></p>



1.6 Cemeteries

We provide a final resting place for our region's residents and a place for loved ones and others to visit and share our region's history.

Highlights

- Work commenced on the installation of an automated sprinkler system for the Wallumbilla Lawn Cemetery
- Work commenced in the Yuleba Lawn Cemetery on a Beam system for Plaques and an automated sprinkler system.

Challenges

- Upskilling local area customer service officers to accurately administer burials, reservations and assisting family members on the process of plaque ordering and installation for our Lawn Cemeteries and Columbarium walls.



Mitchell Wall of remembrance



Roma Monumental Cemetery














Dulbydilla Cemetery



Roma Monumental Cemetery row marker

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
1.6.1 Administer burials and reservations and maintain accurate records for each of our cemeteries, including mapping and information requests for family history.	Upskilling local area customer service officers to accurately administer burials and reservations	
1.6.2 Maintain the grounds for family, friends and other visitors.	Business as Usual Investigate opportunities for volunteer support of cemetery maintenance	
1.6.3 Facilitate approvals for burials on private property where provided for within Council's approved policy.	Business as Usual	
1.6.5 Preserve historical cemeteries (Bindango, Dulbydilla, Euthella, Injune (old), Muckadilla and Yingerbay).	Business as Usual	
1.6.7 Undertake initiatives to enhance our cemeteries.	Complete agreed projects: -Install automatic irrigation at Wallumbilla Cemetery -Install three concrete beams and automatic irrigation at Yuleba	
1.6.9 Periodically review cemetery policy and procedures.	Review Cemetery Operations and Burials on Private Property Policies	
1.6.10 Submit applications to the Queensland Government's Registry of Births, Deaths and Marriages after each funeral date.	Upskilling local area customer service officers to accurately administer burials and reservations	

STRATEGIC PRIORITY 2 - DELIVERING STRONG FINANCIAL MANAGEMENT - QUICK FACTS 2022/23

We aim to make responsible decisions about both revenue setting and expenditure commitments in the short term so that current and future councils have a secure financial future, and the region has an affordable range of services.

2.1 Financial planning



Budget of \$133.2 million adopted for 2022/23



Loan (borrowing) repayments of \$2.27 million during the year



Grants, subsidies, contributions and donations secured:

- \$13.054 million for capital works
- \$30.075 million towards operations

2.2 Revenue collection



2 (half yearly) issues of rates notices. Rates arrears (outstanding) - 2.93%



The number of accounts (assessments) managed as at 30 June 2023 were:

- General rates - 7,801
- Water charges - 5,743
- Sewerage charges - 4,996
- Waste charges - 4,742

2.3 Accounting



Processed:
3,364 debtor invoices
17,449 creditor invoices

Investment income:
\$3.249 million



2.5 Financial and performance reporting



'Clean bill of health' from our auditors for the financial statements (unmodified audit opinion)



Special purpose financial reports were prepared and audited to acquit Council's external funding.



3 year Internal Audit Plan developed and adopted by the Audit Committee.

2.4 Procurement



- 51 public tenders issued
- 17 contracts awarded
- 62 Procurement Improvement Project commenced



2.1 Financial planning

We plan for our region's financial future by preparing and updating documents required by legislation and other documents that assist in financial management.

Highlights

- Council's Corporate Plan 2023-2028 was adopted during the Ordinary Council Meeting on 28, June 2023. Significant community consultation through Shaping Our Future survey was undertaken in developing the Corporate Plan. Future-proofing our region, building an inclusive, proud and connected community and a prosperous economy are at the heart of council's new Corporate Plan.
- The 2022/23 Operational Plan was developed in conjunction with the Budget. The 2022/23 Budget and Operational Plan was adopted on 28 June 2023 (meeting the legislative deadline of 1 August).

Challenges





- Ongoing financial challenge with reductions in the Australian Government's Financial Assistance Grants revenue, and increase in costs due to inflation.

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
2.1.1 Integrate financial planning documents into how we do business providing a line of sight for current and future residents from the elected Council's vision through to delivery of services and projects: <ul style="list-style-type: none"> • a 5-year corporate plan • a long-term asset management plans • a long-term financial forecasts • an annual operational plan • an annual budget including revenue statement. (Section 104 (5) (a) of the Local Government Act 2009)	Annual review of corporate plan.	✓
	Update/development of long-term asset management plans.	✓
	Long-term financial forecasts adopted with the annual budget.	✓
	Implementation of financial modelling software.	✓
	Preparation and adoption of the annual operational plan.	✓
	Adopt annual budget including revenue statement before 1 August to fund Council's operational plan for the year.	✓
	2.1.2 Implement initiatives to strengthen Council's financial sustainability by: Planning for: <ul style="list-style-type: none"> - responsible surpluses - sufficient investment in asset renewals - net financial liabilities which can be serviced by our operating revenues Using key indicators of sustainability to measure progress over the short, medium and longer-term.	Measure/track indicators of financial sustainability long term forecasts. Flag outlier financial stability indicators to management for review.
Development of operational savings initiatives register to capture potential savings initiatives and prove concept.		✓

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
2.1.3 Consider both the short-term and longer term financial impacts of Council's policy development, plans, projects and decisions, on behalf of current and future residents.	Annual service Preparation of Financial Implication Summary Document (Whole of life costing)	
2.1.4 Actively identify and apply for grant and subsidy opportunities to assist in funding capital works and provide services to the community.	Development of a "taxi rank" of shovel ready projects for advocacy and funding applications	
	Dissemination of funding opportunities to local areas for project nomination	
2.1.6 Implement financial modelling software and continue to enhance financial projections.	Rates revenue modelling including analysis of the State's annual valuation of all unimproved land and other financial forecasts.	
2.1.8 Rebuild our financial system so that monitoring of budgets can be undertaken both regionally and locally for the new organisational structure.	Review implementation of new organisational structure to ensure financial systems accurately reflect new organisational structure	
2.1.9 Provide budget reports to enable the elected Council and the management team to examine the budget from different perspectives	Report budgets by: –Responsibility (local and regional) –Fund (source –e.g.,General rates and water/ sewerage/waste/special charges) –Function (e.g. Roads and drainage) –Whole of council (legislative)	
2.1.10 Document service levels and monitor changes to ensure service levels are affordable now and in the future - to maintain a responsible surplus.	Annual review of services by function / Identification of any budget impacts. Benchmarking of services against other Category 3 Councils	
2.1.11 Engage locally as part of planning regionally.	Identify and engage local partners within local area directorates able to partner with Council to deliver goods & services Consult locally to utilise local knowledge to achieve the best outcome for the community Preparation draft plans and budgets for Council consideration with local and regional input from our teams.	



2.2 Revenue collection

We levy, reconcile and collect the revenue needed for projects and services, and manage related processes in accordance with Council's adopted policies.

Highlights

- Two half yearly rate notices issued on time.

Challenges

- The volume of valuation changes and calculating supplementary notices has been challenging.

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
2.2.1 Work to develop and implement transparent and equitable funding models for the provision of services and projects, with periodic benchmarking of Council's rates and charges.	Rates and charges modelling for budget, including impacts of State unimproved land revaluations.	✓
	Development of 10 Year Rating Strategy.	✓
2.2.2 Prepare, review and adopt revenue documents required by legislation (e.g Revenue Policy, Revenue Statement, Fees & Charges) and policy documents that underpin Council's revenue collection.	Annual service	✓
	Policy reviews applicable to revenue collection.	✓
2.2.3 Levy and collect rates and charges via the half-yearly and supplementary rate notices, providing: <ul style="list-style-type: none"> • a range of convenient payment methods; • information for the community 	Annual service	✓
2.2.4 Ensure the consistent, transparent, and equitable granting of rate and charges concessions to ratepayers, pensioners and community groups in accordance with policy. (Criteria outlined in section 120 of the Local Government Regulation 2012)	Annual service	✓
	Review Rates and Charges Rebate and Concession Policy	✓
2.2.5 Closely monitor rate arrears and other outstanding debts, and ensure timely and consistent collection activities in line with Council's approved policies - ensuring fair and consistent treatment of all ratepayers.	Annual service	✓
	Review Rate Recovery Policy and continue monitoring	✓
2.2.6 Provide incentives for the prompt payment of rates (discount).	Debts recovery program is delivered to recover rates and debtor arrears	✓
2.2.7 Maintain an active investment strategy to maximise investment earnings to reduce the amount required to be collected through rates and charges to fund services and projects for the community. Manage and administer all investments consistent with Council's investment policy.	Maintain an active investment strategy to maximise returns in line with Council's investment policy	✓
2.2.8 Actively identify, manage and advocate for capital and operational grants and subsidies to assist in funding capital works and provide services to the community. Collectively work towards ensuring: <ul style="list-style-type: none"> • reporting is in line with funding agreements; • responses to Australian and Queensland Governments' information requests are timely and accurate; • work is completed within approved timeframes. 	Grants funding actively sought for all capital works and services and are acquitted accurately	✓
2.2.9 Collect fees and charges for the use of particular facilities or services, having regard to the user-pays principle, where it is practical to charge an individual, business or group.	User Agreements reviewed annually on a user-pays principle	✓
2.2.10 Investigate and implement SMS and email reminders for all accounts issued by Council ahead of any discount period or due dates or if overdue. Further, that this include account details as part of the SMS or email and a link to the facility to pay.	Develop and implement SMS and email reminders for all accounts issues by Council ahead of any discount period or due dates or if overdue. Include a link to the facility for payments	✓



2.3 Accounting

We keep Council's accounts in order, and provide a range of accounting services to meet the needs of internal and external users of Council's financial information.

Highlights

- Interest rate increases have led to higher investment interest this year.
- Online timesheets successfully implemented for most Stream "A" employees.
- Desktop valuations completed for Water, Sewerage and Gas, Land, Buildings and Other Structures and Roads, Bridges and Drainage assets.
- The Queensland Local Government Grants Commission return was completed and submitted by the due date of 18 November 2022.

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

✓ Undertaken / completed
 ■ In progress
 ✗ Not Started
 ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
2.3.1 Provide timely, accurate and complete financial information for: <ul style="list-style-type: none"> • Council to make decisions; • Our teams to manage maintenance, operational and project costs; • Reports to the community and other stakeholders; • Financial returns and claims to the Australian and Queensland governments; • Our employees' payroll records. 	Compilation of monthly Financial Reports for submission at Council meetings. Maintain General Ledger & Subsidiary Modules Queensland Local Government Grants Commission (QLGGC) Return Development of new payroll processes and testing for online timesheets	✓
2.3.2 Manage and administer all investments and borrowings, consistent with Council policies.	Manage & Administer Investment Register as per policy Manage & Administer Borrowing register ensuring alignment with policy & QTC statements	✓
2.3.3 Manage Council's cash requirements for accounts and payroll processing.	Creditor & Payroll obligations are serviced as per their respective cycles	✓
2.3.4 Prepare and review policies (minimum frequency - annually) that underpin the preparation of Council's accounts.	Review of Non-Current Financial Asset Policy & Related Parties Disclosures Policy	✓
2.3.5 Implement effective internal controls	Review Risk Management Framework to ensure control measures are specified	✓
2.3.6 Rebuild our financial systems for the implementation of the new organisational structure including but not limited to: <ul style="list-style-type: none"> • Payroll (new departments). • General ledger / work order structure. • Responsible officers for work orders. 	Review implementation of new organisational structure to ensure financial systems accurately reflect new organisational structure	✓



2.4 Procurement

We undertake initiatives to achieve value for money for our region's ratepayers, comply with our legislative obligations and reduce annual operating expenses.

Highlights





- Procurement Improvement Project completed.
- Tenders released for Registers of Pre-qualified Suppliers to allow new suppliers to the Registers.
- Procurement training rolled out.










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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
<p>2.4.1 Undertake procurement of the goods and services needed for Council functions, having regard to:</p> <ul style="list-style-type: none"> • all sound contracting principles (SCP) in the Local Government Act 2009) - <ul style="list-style-type: none"> (a) value for money; and (b) open and effective competition; and (c) the development of competitive local business and industry; and (d) environmental protection; and (e) ethical behaviour and fair dealing. • Council's Procurement Policy (PP); • our legislative obligations. 	Annual service including taking a fresh look at procurement - review of procurement policy including buy local initiatives.	✓
	<p>Tenders and contracts</p> <ul style="list-style-type: none"> - Tenders = > \$200,000 exc GST - High risk or complex request for quotes - Tenders - valuable of non current asset contracts - Specification writing - Approved contactor lists - Expressions of interest 	✓
	Register of sole supplier arrangements.	■
	<p>Business improvements:</p> <ul style="list-style-type: none"> - Conflict of Interest Policy and Register (Procurement perspective) 	■
<p>2.4.2 Implement initiatives to reduce procurement transactional costs.</p>	<p>Refresh of panels and maintenance of the tender calendar.</p> <p>Purchasing Plan for 2022/23 - integrated with the budget development process.</p>	✓
<p>2.4.3 Continue to implement initiatives to place tight controls on high value, high risk and high volume purchases.</p>	Centralised tendering for high value, high risk and high volume purchases.	✓

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
2.4.4 Develop and deliver employee training packages for the procurement function.	Development of online procurement training packages: - Purchasing overview - Financial delegation - Specification writing - Tender evaluation - Conflicts of interest	
2.4.5 Continue to improve procurement systems, processes and documentation: <ul style="list-style-type: none"> • procurement manual • contract documentation • forms and templates • delegations 	Review of financial delegations including purchasing cards for low value purchases.	
	Integration of procurement documentation with the contractor management process.	
	Update of the tender response document to include subcontractor conflict of interest declarations	
	Inhouse development of a contract register.	
2.4.6 Reporting systems to support spend analysis, monitoring and compliance.	Enhancements to business software modules and set up to improve data quality for reporting and analysis: - categories of goods and services - supplier types, trading names - register of panels - sole supply vs other purchases (contract type)	
2.4.7 Maintain adequate and relevant store / inventory supplies to support Council's operations.	Active engagement with internal customers to ensure we have the right supplies at the right levels. Review of the bulk fuel supply contract Annual calibration of fuel tanks	
2.4.8 Progressively identify opportunities to engage with suppliers to collaborate on supply chain improvements within local governments' legislative responsibilities.	Annual service Information to the community on local spend.	
	Series of 'Meet the Suppliers' session/s: <ul style="list-style-type: none"> • Overview of the new portal changes. • Feedback on procurement processes. • Registration for local premium / hands on support. • Views on what is local. 	



2.5 Financial reporting

We measure and report on our finances through audited general purpose financial statements and special purpose reports for funding bodies.

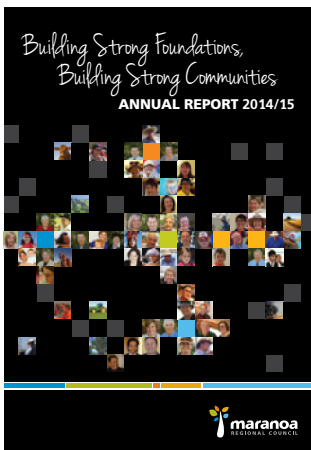
We also support the ongoing development of our internal control framework and the management of financial risks.

Highlights

- The Queensland Audit Office issued the Independent Auditor's Report for the general purpose financial statements 2021/22 on 18 October 2022.
- External Audit Plan for 30 June 2023 reviewed and established with Audit Committee.
- On-site Audit visits conducted according to External Audit Plan.





Challenges








- Community Housing transition and related prior period error as included in the 2021/22 general purpose financial statements.
- Upcoming changes for the Financial Sustainability Framework



Some of Council's previous Annual Reports - each received a Gold Award in the Australasian Reporting Awards (ARA's)

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
2.5.1 Prepare Council's financial statements as required by the Local Government Act 2009 and Local Government Regulation 2012.	Annual service Preparation of annual financial statements - in accordance with legislation and prescribed accounting standards.	
2.5.2 Facilitate audits of Council's financial statements (by the delegate of the Auditor-General).	Annual service External audit of Council's financial statements (Facilitation) Sign-off on or before 31 October 2022 with an unmodified audit opinion Audit actions incorporated in corporate, function and individual performance measures Compliance with external audit plan	
2.5.3 Prepare and publish information about our financial performance for Council, management team and the community.	Annual service Reporting financial sustainability ratios and trends Preparation of the community financial report for inclusion in the draft annual report	
2.5.4 Prepare special purpose reports for government and industry.	Annual service Preparation of special purpose reports as required by various funding bodies	
2.5.5 Convene the Audit Committee and provide reporting to both the Committee and Council.	Audit Committee to meet at least twice a year as per the terms of reference and section 211 of the Local Government Regulation	
2.5.6 Prepare financial reports to Council.	Compilation of monthly Financial Reports for submission at Council meetings	
2.5.7 Undertake a review of financial risks and controls and plan for internal audits.	Develop & Adopt internal audit plan Review & adopt internal audit findings/recommendations	

STRATEGIC PRIORITY 3 - HELPING TO KEEP OUR COMMUNITIES SAFE - QUICK FACTS 2022/23

In conjunction with the State Government, we assist in managing specific activities that can impact the health and safety of our local communities.

3.1 Animal control and community safety



555 animals impounded
700 hours of proactive patrols
260 animals reunited with their owners
119 animals adopted/rehomed



674 customer requests received and completed including 49 dog attack investigations



100 Desexing vouchers issued, providing a \$100 discount. Totalling \$10,000 contributed to the desexing of animals across the region.

3.2 Building control and pool safety



89% of market share for building certification services.

162 building approvals issued.

22 pool safety certificates issued.

38 pool inspections.

\$6,663 in inspection fees waived during the annual pool safety campaign.



3.3 Environmental and public health



166 licensable food premises and 1 personal appearance services



103 routine inspections conducted, 11 itinerant vendor inspections along with 12 re-inspections

3.4 Emergency management and flood mitigation



9 rainfall monitoring stations currently active in the region



4 Local Emergency Coordination Committees (Bungil, Warroo, Bendemere and Booringa) to help manage local area disaster response and recovery



Annual independent inspection of Roma flood levee bank completed, and flood gates exercised approximately every 3 months.

3.5 Street lighting and public space lighting



\$213,486 expended in the lighting of our town streets and public spaces



Improvements to pedestrian safety within Roma CBD through the upgrade of street lighting at the McDowall / Wyndham Street Intersection



3.1 Animal control and community safety

We contribute to community safety through initiatives that encourage responsible pet ownership, animal control and compliance with State Government legislation and Council's local laws.

Highlights

- 25% decrease in the number of dog attacks reported and investigated from previous financial year
- Year on year improvement in the number of animals rehomed with 119 animals being rehomed this financial year.
- 10% increase in the number of animals reunited with their owners
- Over 700 hours of proactive patrols conducted
- Successful feral cat trapping program – 30% increase on last financial year with 125 cats trapped and euthanised
- 40% decrease in dog euthanasia rate





Challenges






- Increase of number of animals surrendered to council, a similar trend is occurring across the nation as a flow on effect from the COVID-19 pandemic.
- Increased volume of requests, combined with lengthy timeframes to resolve concerns and breaches of local laws
- Notable increase in the number of barking dog concerns logged



Community Safety Vehicle with Officer Dian Mackay and Ranger Darren Thomson

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
<p>3.1.1 Ensure compliance with the State Government's Animal Management (Cats & Dogs) Act 2008 and Regulation 2019, Council's Local and Subordinate Local Laws pertaining to animal control.</p> <p>Compliance - Ensuring pet owners are fulfilling their legal responsibilities.</p>	<p>Ensure compliance with State & Local laws and regulations through:</p> <ul style="list-style-type: none"> -Response & Patrol services -Registration services -Data Collection -Inspection & compliance programs 	
<p>3.1.2 Working with animal owners to improve community standards in relation to responsible animal ownership. Encouraging owners to take proactive steps in relation to:</p> <ul style="list-style-type: none"> • microchipping & registration; • adequate fencing & enclosures; • animal exercise & stimulation; • desexing; • walking dogs on a lead. <p>Prevention - Community education and support to minimise the risk of animals causing harm or nuisance to others.</p>	<p>Utilise multiple communication methods to educate, inform and reinforce responsible animal ownership practices. Platforms include:</p> <ul style="list-style-type: none"> -Social Media -Council Website -Mail Outs -Face to Face 	
<p>3.1.3 Contributing to the visual amenity of our towns and reducing the likelihood of fire hazards and the harbouring of vermin and reptiles, by working with residents on the following areas:</p> <ul style="list-style-type: none"> • overgrown and unsightly allotments; • abandoned vehicles and goods. <p>Prevention, Compliance and Response - Community education, support and actions where property owners are causing impacts to others.</p>	<p>Utilise multiple communication methods to proactively drive compliance related to overgrown & unsightly allotments and abandoned vehicles & goods.</p>	
	<p>Develop collaborative approach between council & residents to address overgrown & unsightly allotments.</p>	
	<p>Review & update Council policy to reflect preferred practice</p>	
<p>3.1.4 Manage stray, unwanted and wandering animals in the community within approved service levels.</p> <p>Mitigation - Reduce impact to the community caused by others' pet ownership.</p>	<p>Deliver proactive patrol services as per service levels</p> <p>Deliver emergency response/reactive patrol service</p> <p>Operate Pound facility</p>	
<p>3.1.5 Partner with other entities on animal control issues within the region.</p> <p>Response - Collaboratively work to address identified issues.</p>	<p>Collaborate with local partners to deliver Councils Adoption/rehoming program</p> <p>Notify relevant entities as required.E.g. BiosecurityQueensland and RSPCA (for animal cruelty).</p> <p>Liaise with other Councils as required</p>	
<p>3.1.6 Undertake disaster management planning, response and recovery for pets within the region.</p>	<p>Review and update Animal management disaster response plan</p>	
	<p>Participation in the "Get Ready" campaign</p>	



3.2 Building control and pool safety

We assist in maintaining building standards and pool safety for current and future residents.

Highlights

- Over \$12 million in building projects were given approval by Council.
- Council contributed over \$28,000 worth of in-kind certification services to support not-for-profit and community groups in their new building projects.

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
3.2.1 Provide a building, plumbing and drainage, and pool inspection and certification service including: <ul style="list-style-type: none"> • Assessment and timeframes in accordance with the Queensland Government's Development Assessment Rules. • Mandatory compliance inspections and certification for compliant completed works. 	Annual service	✓
	Maintain scheduled visitation days at Council's regional Customer Service Centres in Injune, Mitchell and Surat.	✓
3.2.2 Enforce compliance including investigation of suspected unlawful building works	Annual service	✓
3.2.3 Maintain building records and provide building information (including building record searches) and statistics for the Queensland Government, Australian Bureau of Statistics and the community.	Annual service	✓
	Continue digitisation of historical building approval records.	✓
3.2.4 Provide assistance to the community through: <ul style="list-style-type: none"> • pre-lodgement meetings upon request; • community projects assistance. 	Annual service	✓
3.2.5 Conduct an annual pool safety campaign waiving Council fees.	Annual service	✓



3.3 Environmental and public health

We provide the community with information and address specific health and environmental processes undertaken by business, industry and the community to reduce known risks.

We also partner with other agencies in helping to identify and manage mosquitoes and flying foxes in our towns.

Highlights

- Funding to develop a Regional Flying Fox Roost Management Plan

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
<p>3.3.1 Regulate, monitor and provide information to businesses, industry and community organisations that undertake activities that have the potential to:</p> <ul style="list-style-type: none"> • Impact the environment (e.g. air, water, noise, erosion/soil degradation); • Cause illness, infection or disease. <p>This includes but is not limited to food safety, vector (including mosquito) control, reticulated water quality, swimming pool water quality monitoring, personal services (tattoo and other skin penetration), and immunisations.</p>	<p>Safe handling of food initiatives:</p> <ul style="list-style-type: none"> • Liaise with community groups to ensure awareness of food safety requirements -assisting each group to have representatives who have completed food safety training. • Reinstate the quarterly food safety newsletter 	■
<p>3.3.2 Ensure compliance with the Queensland Government's legislation:</p> <ul style="list-style-type: none"> • Food Act 2006 • Environmental Protection Act 1994 • Public Health Act 2005 • Biosecurity Act 2014 <p>and associated Regulations, Local Laws and Codes of Practice including Queensland Health Water quality guidelines for public aquatic facilities December 2019.</p>	<p>Annual service Legislation compliance monitoring for:</p> <ul style="list-style-type: none"> • Licensed premises; • Water quality -aquatic facilities and potable water 	■
<p>3.3.3 Ensure compliance with the Queensland Government's legislation continued.</p>	<p>Illegal Dumping surveillance cameras(Monitor known sites and implement appropriate action to clear sites)</p>	■
	<p>Collaborate with local businesses and schools to promote environment, health and public health - linkages.</p>	■
<p>3.3.4 Partner with the Department of Environment and Science (DES) and Commonwealth Scientific and Industrial Research Organisation (CSIRO) to improve knowledge and mapping of flying fox roosts within the region, and also minimise roosts adjacent to the Surat water treatment plant in accordance with the relevant Code of Practice.</p>	<p>Annual service</p>	✓
	<p>Flying fox monitoring and Department of Science reporting. (Flying fox arrival, departure and numbers in Surat, Roma and Mitchell -August to December/ January)</p>	✓
<p>3.3.5 Partner with other agencies to identify and manage mosquitoes in our towns.</p>	<p>Participate with Queensland Health to develop the State's mosquito management strategy. This will include ongoing Gravid Aedes Trap (GAT) locations</p>	■
<p>3.3.6 Provide environmental health consultancy services (to other councils)</p>	<p>Barcoo Shire Council</p>	✗
	<p>Paroo Shire Council</p>	✓



3.4 Emergency management and flood mitigation

We partner with government and non-government agencies to manage disasters and other emergencies within the region.

We also undertake flood mitigation works in accordance with available funding and annual priorities.

Highlights

- Installation and commissioning of new rain/river gauge at Mooga Creek on Roma Taroom Road.
- Participation in the review of the Queensland Disaster Management Arrangements.
- Local Disaster Management Group (LDMG) Biosecurity Standstill Exercise completed – 01 August 2022.
- LDMG Biosecurity meetings held on the 19 and 26 July 2022 to focus on animal diseases including Foot and Mouth and Lumpy Skin Disease which primarily affect cattle. This was due to a heightened risk for Australia during this period.
- LDMG endorsement of the Fire Mitigation Standard Operating Procedures.
- Adoption of Five (5) Local Emergency Coordination Committee Sub Plans.

Challenges

- Initially deferred review of Local Disaster Management Plan (LDMP) due to impending changes to the Disaster Management Arrangements.
- Managing disaster management fatigue coming out of COVID, three consecutive years of La Nina conditions and the emerging biosecurity threats associated with Foot and Mouth and Lumpy Skin Disease (animal diseases primarily affecting cattle).

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
3.4.1 Implement the State Government's Inspector-General Emergency Management Assurance Framework to build our communities' resilience to emergencies, working to meet standards and implement actions for prevention, preparedness, response and recovery).	Review of Disaster Management Plan and sub plans (including Evacuation and Floods and Triggers) Disaster Management Training • Evacuation procedures • Role specific training Finalisation of localised evacuation plans (Roma, Mitchell and Surat)	■
3.4.2 Finalise Stage 2A of the Roma Flood Mitigation Project.	Purchase and install pumps and explore service arrangements to operate and maintain pumps	■
3.4.3 Undertake a revised scope for Stage 2B having regard to funding availability.	Project construction Roma flood mitigation project -Stage 2B -Administration of the funding agreement through the Queensland Government's Building our Regions program	■
3.4.4 Establish and maintain a Local Disaster Coordination Centre.	Fitout / equipment for Roma Administration Centre.	✓
3.4.5 Implement Local Emergency Coordination Committees (LECC) to help ensure disaster prevention, preparedness, response and recovery for communities for flood, fire and other emergencies.	Biannual meetings (2 per year -pre and post season)Finalise development of Local Emergency Coordination Committee sub plans for the following regions, Warroo, Booringa, Bungil, Bendemere	✓
3.4.6 Undertake other flood mitigation works as funding becomes available, and subject to annual priorities.	Funding opportunities presented to Council as released	✓
3.4.7 Pursue and acquit funding to build capacity and resilience for the region's emergency management.	Purchase of new vehicle with funding to be acquitted by August 2022 Completion of Rain / river station. Queensland Government's Get Ready program	✓



3.5 Street lighting and public space lighting

We contribute, in partnership with the region's energy provider, to the planning and delivery of a street lighting network that focusses on improving road user and pedestrian safety at night.

We also contribute to pedestrian safety through the progressive review of lighting in public spaces and identifying any potential improvements for future budget consideration.

Highlights

Delivery of the following streetlighting upgrade projects:

- Upgrade McDowall / Wyndham Street Intersection;
- Upgrade of the Tree Lighting along McDowall Street
- Commenced design of street lighting improvements on McDowall Street (near Roma Pool); and Bowen Street / Cottell Street Intersection.
- Funding received to install new solar light at Mitchell Boat Ramp. Construction due to be completed in early 2023-24.

Challenges

- Significant increased in energy costs.

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
3.5.1 Develop a street lighting strategy to guide investment decisions for additional lighting and consideration of new applications.	Implementation	✓
3.5.2 Undertake an annual audit of our towns for street lights that aren't working and report these to the provider.	Annual service	✓
3.5.3 Allocate an annual budget sufficient to meet current lighting use and periodically review the allocation for any expansion to the network.	Annual service	✓
	Audit of street lighting payments to confirm applicable to the Council network	
3.5.4 Explore opportunities to reduce costs and consumption through energy efficiency options.	Annual service	■
	Investigation into options for the improvement of festoon lighting in Roma and Mitchell	
3.5.5 Facilitate the reporting of faults to the energy provider.	Annual service	✓
3.5.6 Consider improvements according to annual priorities across both streets and public spaces.		✓
3.5.7 Identify and implement lighting projects that complement other infrastructure works.	Mitchell Memorial Park lighting improvements	■

STRATEGIC PRIORITY 4 - GROWING OUR REGION - QUICK FACTS 2022/23

We partner with community, government and business to grow our region, developing opportunities, lifestyle and attractions for current and future residents.

4.1 Elected members and governance



550 decisions made at Council meetings.
52 Council Meetings and Councillors' workshops and briefings held.
4 meetings in regional towns.

4.2 Economic development and local business



The Maranoa Regional Council area's Gross Regional Product was \$1,602m in 2021/22, which was 123% up on the previous year



Agriculture, Forestry & Fishing was the top industry sector followed by Mining, Health CARE/ Social Assistance, Retail Trade, Construction, and Public Administration/ safety.

4.3 Tourism



116,692 visitors through our Maranoa Visitor Information Centres.



Local entry into the Oil Patch, tower and tree talk since May 2022: 4965



15,000 follows on Roma Revealed social media

4.4 Airports



5,404 flights, 64,900 passengers at Roma. This is a 27% increase from 2021/22



763 aeromedical flights out of Roma: 632 RDFS, 122 Lifeflight and 9 Angel Flight



53 medical flights out of Injune, 21 medical flights out of Surat and 43 medical flights out of Mitchell



4.7 Town planning



An amendment to the Maranoa Planning Scheme was completed to ensure places of significance are recognised and protected by Council's Cultural Heritage and Character Places Policy



92 development applications approved



Town planning services were provided to other regional Councils including Balonne, Paroo and Quilpie Shire.

4.5 Saleyards



Store and prime sales - 244,778 head of cattle sold totalling \$342.36 million.



Bull Sales - 762 head sold for a value of \$9.5 million.

4.6 Gas



Main upgrades within the system involving the continual replacement of the nylon pipework with PE pipework.



Automated YZ flow-based dosing.



All remaining gas leaks within the system are at the lowest class.

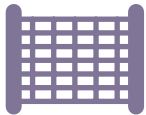
4.8 Rural lands



Dept of Resources approved capital works funding to value of \$239,990. This provided for the upgrade of 9 water facilities.



2.34 million hectares baited in November and April in coordinated baiting programs with landowners distributing 16,900kg of meat baits and 6,984 factory baits



Managed a stock route network of 82,278 hectares.

4.10 Arts and culture



Injune Museum building was completed, and engagements are underway with consultants to undergo detailed design documentations for the fit out of the building



Regional Gallery committees adopted their 5-year strategic plans and are working on completing goals outlined in their plans. This document has provided each group with guidance and has allowed them to plan for the future of their committees and gallery spaces



The Maranoa Region saw 5 touring events visit the region giving the community the opportunity to enjoy entertainment which would normally require them to visit a larger town

4.9 Facilities



Council insured over \$263 million in building assets



Council Regional Facilities Team coordinates and manages 160 leases, licences and agreements over Council facilities and land (community and commercial arrangements)

4.11 Local development and events



\$323,346.41 in Council grants provided to the Community

Over 3,000 attendees joined the festivities at the Maranoa Christmas Street Party



Over \$50,000 offered in sponsorship to community events and projects across the region

4.13 Libraries



35,458 library visits.
96,979 circulations (borrowings, returns, renewals) and 601 new memberships processed.



Maranoa Libraries delivered 581 public programming sessions, with a total of 6,916 people in attendance.

489 public programs delivered with a total of 10,749 people attending

4.12 Sport, recreation & community wellbeing



Maranoa Regional Council agreed to be a major sponsor of the Santos Festival of Rugby



Approximately \$195,803 provided to multiple sporting clubs through Council's Community Grants Program and APLNG Liveability Grants Program.



Council provided starter packs with essential post-birth baby items (nappies, wet wipes, bottle, baby soap etc.) for new mothers requiring support, some of whom have given birth with little preparation and lack of knowledge of what is needed



4.1 Elected members and governance

We work with our communities to identify priorities and provide leadership, advocacy and decision making to grow our region, compliant with our legal obligations.

Highlights

- Council held its budget meeting on 28 June 2023, adopting the 2023/24 budget ahead of the incoming financial year to maximise delivery of key priorities and projects for the year ahead.
- Council meetings were held across the region, in Roma, Mitchell, Injune, Surat and Yuleba. The community was invited to catch up with Councillors during breaks in the smaller regional towns.
- The 2023 - 2028 Corporate Plan was adopted on 28 June 2023.

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
<p>4.1.1 Continue to implement and refine Council's Community Engagement Framework, further committing to initiatives such as:</p> <ul style="list-style-type: none"> • Local town improvement group meetings; • Councillor participation in committees; • Participation in community events; • Project-specific engagement; • Individual Councillor community engagement; • Resident or business deputations to the elected Council. 	Develop and deliver annual calendar of engagement including holding meetings within the main communities	✓
<p>4.1.2 Identify opportunities to present Council-endorsed priorities to government ministers and other representatives, formally or informally, individually as a Council or with other local governments (including the importance of roads to Council's financial sustainability).</p>	Identify and work with intra regional and other stakeholders to advocate for needs and services.	✓
<p>4.1.3 Participate in local government decision making in accordance with the Local Government Principles (Section 4) and Councillors' responsibilities (Section 12) under the Local Government Act 2009.</p>	Ordinary and Special Meetings are held to facilitate Council decision making in accordance with Legislative timeframes	✓
<p>4.1.4 Participate in policy development and decision making for Council's (governance) policies including elected members' policies.</p>	Annual review of policy register and statutory policy	✓
<p>4.1.5 Plan for the region and local communities through the following financial planning documents:</p> <ul style="list-style-type: none"> • a corporate plan that incorporates community engagement; • a long-term asset management plan; • a long-term financial forecast; • an annual budget including revenue statement; • an annual operational plan 	Review and update Councils corporate, operational plans and annually. This includes a review of asset management plans as part of the annual budget including revenue statement, long term financial forecast and other related policy	✓
	Annual adoption of general purpose financial statements as part of the annual report including reports on the results of the annual Operational Plan	✓
<p>4.1.6 Demonstrate financial accountability through adoption of the following documents:</p> <ul style="list-style-type: none"> • general purpose financial statements, an annual report; • a report on the results of an annual review of the implementation of the annual operational plan. 	Annual review of policy	✓
<p>4.1.7 Review the Acceptable Request Guidelines.</p>	Deliver agendas and minutes in accordance with Councils meeting schedule	✓
<p>4.1.8 Provide administrative support to Council's decision-making and community engagement processes.</p>	Update Councillors' handbook -inhouse induction and refresher guide	■
<p>4.1.9 Develop resources for Councillors to help in their role.</p>	Ensure relevant material available prior to LG elections in 2024	■
<p>4.1.10 Prepare for local government elections and transition to new Council.</p>	Elected Member Updates Delivered (EMU's) and Training calendar developed and delivered annually	■
<p>4.1.11 Participate in training opportunities to assist Councillors in fulfilling their roles.</p>	Annual review of delegations and delegations register conducted	✓
<p>4.1.12 Maintain, review and update:</p> <ul style="list-style-type: none"> • the delegations to the Chief Executive Officer (from the elected Council). • delegations from the Mayor. 	Preparation of administration and reporting completed	✓



4.2 Economic development and local business

We encourage additional investment in the Maranoa, developing our economy and increasing our region's population. This will strengthen our region's sustainability and potentially increase opportunities and services for our community.

Highlights

- Maranoa Regional Council continues to be a member of the Toowoomba and Surat Basin Enterprise.
- Maranoa Regional Council and the Toowoomba and Surat Basin Enterprise hosted an Enterprise evening at the Roma saleyards, with over 200 industry leaders attending.
- Hosted a Tourism get together at the Western Queensland Spirits venue. Heard from the Qld tourism minister via a pre recorded message, with messages from Outback Qld and Tourism Qld
- Hosting Town hall meetings to hear from our community.
- The Governor of Queensland, Dr Jeannette Young, visited the Maranoa region in October 2022.




Challenges










- Developing enough rental stock to house potential staff/ employees
- Breaking down the perceived perception of the tyranny of distance to live in the Maranoa Region.



Enterprise evening at the Roma Saleyards

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
<p>4.2.1 Provide a range of business support initiatives including but not limited to the participation in the Maranoa Business Awards and Business Excellence program.</p> <p>Business support</p>	Deliver the agreed annual program of works as updated annually in the terms of reference	
<p>4.2.2 Partner with key agencies and organisations to facilitate investment in the Maranoa through initiatives that attract, encourage and create new businesses and support existing businesses.</p> <p>Partnerships</p>	Contribute to existing partnerships such as Toowoomba & Surat Basin Enterprise, Southwest Region Organisation of Councils, Business Excellence Program/Maranoa Innovation Network	
<p>4.2.3 Promote the regional locational advantages of "Investing, Living, Visiting" the Maranoa through Council publications and initiatives, including:</p> <ul style="list-style-type: none"> • Representations at key industry events, forums and advocacy opportunities. • Preliminary studies and reports that identify opportunities to attract businesses and industry to diversify the regional economy. • Hosting visits to the region of potential investors and facilitating their interactions with Council and the business community. • Identifying and examining options for population growth. <p>Investment and people attraction (population growth)</p>	<p>Review online and paper-based marketing collateral for relevance and effectiveness to support attendance at events</p> <p>Attend key industry events including TSBE and SWROC events including 400M Conference</p> <p>Research report on the expansion of intensive livestock industry engagement with resource companies.</p>	
<p>4.2.4 Create an environment that is conducive to growth through progressive integration of Council's Planning Scheme, Economic & Community Development Plan and Business & Industry Strategy.</p> <p>Planning</p>	In consultation with Local Area Directors review local plans	
<p>4.2.5 Continue to develop Council's key assets for multi community benefits, i.e., Roma Saleyards, Roma Airport, sporting facilities (e.g., Bassett Park) and industrial sites, leveraging facilities, land or resources.</p> <p>Seeking multiple uses for Council assets - facilities, land or resources to support economic development.</p>	Review and update the Saleyards and Roma Airport Masterplan	
<p>4.2.6 Participate in initiatives that support innovation, develop skills and entrepreneurship.</p> <p>Innovation</p>	Host an innovation forum with the Chief Entrepreneur	
<p>4.2.7 Build community, business, and industry partnerships to grow our economy and local employment.</p> <p>Employment growth opportunities</p>	Use 21/22 RDA audit to inform local audit to identify communication weak spots	
<p>4.2.8 Work with neighbouring and regional local governments on common initiatives and activities that have the potential to grow the Maranoa and the broader Southwest region.</p> <p>Collaboration with other local governments</p>	Collaboration with SWROC and DD&SW Council of Mayors	
<p>4.2.9 Monitor and report on key economic indicators over time.</p> <p>Economic indicators / statistical service</p>	Conduct review yearly supported with better local data based on qualitative interviews and surveys	



4.3 Tourism

We attract visitors to our region to bring additional customers to our region's businesses. We do this through regionally coordinated destination marketing, coordinated funding, networking opportunities, product development and event promotion.

Highlights

- More than 116,000 visitors to the Maranoa Visitor Information Centres. This is an increase of almost 10% compared to the previous financial year.
- The Roma Revealed tourism brochure was updated for 2023 and has been distributed through Visitor Information Centres across Queensland.
- The Maranoa Region was promoted to tourists, travel agents and media at the Moreton Bay Travel Expo, Toowoomba Caravan and Camping Show and the Outback Queensland Muster in 2023.

Challenges

- The Big Rig experienced a 45% increase in admission revenue in 2022/2023 compared to 2021/2022 financial year. Ensuring that The Big Rig and Roma Visitor Information Centre are staffed, cleaned, and maintained appropriately to keep up with this growth continues to be a challenge.
- Decrease in volunteer numbers in the Maranoa Visitor Information Centres.
- Marketing the Maranoa Region as a holiday destination against other attractions.



The Big Rig Night Show

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

✓ Undertaken / completed
 ■ In progress
 ✗ Not Started
 ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
4.3.1 Upgrade and progressively expand the Big Rig.	Upgrade the Peter Keegan Museum	■
4.3.2 Research, design and deliver destination marketing initiatives aimed at increasing visitor numbers, duration of stay, repeat visits and visitor spend, in partnership with local tourism and progress associations.	Business as Usual	■
4.3.3 Operate two 7 day a week accredited Visitor Information Centres (VICs) in (Roma, Injune) and support three other Visitor Information Centres (Mitchell, Wallumbilla, Surat).	Business as Usual Identify strategies to increase volunteer numbers Implement MOU with RCAT	■
4.3.4 Facilitate industry partnerships and skill development	Identify interest in Agri-tourism by surveying rural landowners and understand skill gaps.	✗
4.3.5 Implement master plans for key tourism precincts as funding becomes available.	Finalise construction of the Injune Museum	■
	Seek external funds to implement: <ul style="list-style-type: none"> • Cobb and Co Park Expansion • Calico Cottage Heritage Precinct renewal • Big Master Plan Stages 2, 3 & 4 	■
4.3.6 Coordinate funding applications as opportunities arise to progress tourism initiatives in the Maranoa, and contribute to successful projects' delivery, including stakeholder input, reporting and acquittal of funding agreements.	Business as Usual In collaboration with other areas of Council deliver grant writing workshops with community groups	✓
4.3.7 Contribute to an advocacy prospectus to attract additional investment in Tourism and the Maranoa region.	In collaboration with economic development review and update business attraction collateral to include the visitor economy	■
4.3.8 Contribute to promotion of regional events to increase participation and awareness from within and outside the region.	Business as Usual	■



Mitchell Spa



4.4 Airports

We provide and operate airports that contribute to the economic and community development of the region (including access to our region's towns for medical emergency flights) while working to ensure compliance with legislative obligations.

Highlights

- \$60,000 lighting cable upgrade for Surat Aerodrome – ensuring reliable and stable runway lighting for medical movements.
- New concrete footpath from Injune aerodrome car park to apron for safe stretcher transport of patients onto aircraft.
- 27% increase in passengers flying to and from Brisbane and Charleville from 2021/2022.
- 10% increase in total aircraft movements at Roma from 2021/2022.
- New glass auto door installed into the departure lounge, bypassing security screening.
- New café began operating in Roma Airport from May 2023.
- Removal of car park boom gates and ticket terminals, providing free parking for the community.
- LifeFlight opened a new 3.5-million-dollar facility in July 2023, providing accommodation facilities for front line staff, and helicopter storage and maintenance facilities.





Challenges

- Increased demand for services to Brisbane. Council is lobbying to increase available seats on the route where available.
- Procurement of trades and labour due to availability.



Councillors and CEO at the new LifeFlight Centre. Roma Airport.

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
4.4.1 Administer access control and monitoring for airside and restricted areas at the Roma Airport.	No access non-compliances	
4.4.2 Coordinate programmed and reactive maintenance of the airport and aerodromes including buildings, grounds, equipment, lighting, gates, fencing and runways.	Asset Management Plan in place	
	Preparation of the Airports asset management strategy / development of the Asset Management Plan, programmed maintenance plan and budget	
	Development of standard operating procedures with local areas including escalation of non-compliance with target timeframes	
	Planning and prioritising our infrastructure regionally, with local input and knowledge	
	Key partner Director -Engineering Local input to planning	
4.4.4 Undertake Statutory inspections of aerodrome serviceability and technical compliance as required under the Civil Aviation Safety Regulations and Civil Aviation Advisory Publication 92-1 (1).	No non-compliances	
	Annual service(Undertake Statutory inspections of aerodrome serviceability) Local Service Delivery (Maintenance) - Local RO for inspections (Overseer for local areas or Manager Airports in Roma)	
4.4.5 Undertake programmed and other tasks to manage the safety of aircraft and passengers.	No disruptions due to wildlife Service.	
4.4.6 Manage the services contracts and leases of business tenancies.	Customer satisfaction	
4.4.7 Ensure emergency response preparedness.	Emergency preparedness assessed	
4.4.8 Engage with stakeholders through compliance and airport user meetings including Aerodrome Security and Safety Committee, Airport Advisory Committee Meeting and Regional Industry Consultative Meetings.		
4.4.9 Manage the Roma Airport car park.	Customer satisfaction	
	New leases for car rentals and kiosk	
	New leases for LifeFlight and Roma Aero Club hangars.	
4.4.10 Administer landing and pavement concession requests.	Customer satisfaction	
4.4.11 Use condition assessments and asset management processes to identify major maintenance and renewal projects, external funding sources and opportunities to minimise cost to Council.	Asset management plan developed	
4.4.14 Develop a long term asset management plan for the Roma Airport to inform future capital investment.	Asset management plan developed	
4.4.15 Adhere to regulatory changes and close out any compliance items identified through internal auditing and external compliance activities by regulators based on risk.	No serious non-conformances reported	
4.4.16 Identify, develop and implement marketing and promotional activities for the Roma Airport.	Increased number of private flights	



4.5 Saleyards

We operate, maintain and develop the Roma Saleyards. We also aim to maintain and leverage its position as Australia's largest to attract additional interest in our region and boost the local economy.

Highlights

- The Roma Saleyards had another successful year of operation, remaining Australia's largest cattle selling centre and marketplace of choice.
- The Saleyards had 244,778 head sold through the centre, for a combined value of \$342,360,870. This number was also accompanied with 34,224 head of transit cattle using the facility and 726 stud bulls sold out of our purpose-built selling arena. Hendon Park also selected the Roma Saleyards to host their second annual Goat Sale.
- The Roma Saleyards passed its annual National Saleyards Quality Assurance (NSQA) audit with no non-conformances, ensuring that the facility is being operated to the industry standards.
- The social value of the yards was once again on full display throughout the year offering a local hub for beef producers and community members to connect or visit one of the many industry or health and wellbeing pop up stalls throughout the year. The facility welcomed over 7,000 tourists to the facility and the Val Harms Interactive Centre throughout the year, many taking advantage of the free tours provided by our 'Best of Queensland' award winning volunteer guides.
- The Young Beef Producers partnered with Roma Saleyards to use the facilities for part of their annual event, as did the Toowoomba and Surat Basin Enterprise and several other training providers.
- The Roma Saleyards hosted the annual aeromedical charity sale days, with \$131,000 of funds raised and donated collectively to LifeFlight and the Royal Flying Doctors Service.
- Landline were welcomed to film and showcase the facility, logistics and the saleyards community that come together each week to facilitate the sales. The Australian Livestock Market Association were also welcomed to the facility to conduct filming for a series of industry films, addressing the saleyards contribution to the following categories: caring for our animals, caring for our people, contributing to our community, and contributing to our economy.

Challenges

- Biosecurity remained a challenge for the wider beef industry with alerts for both Foot and Mouth Disease and Lumpy Skin Disease.
- Supply chain concerns have delayed the delivery and installation of the new crushes that will be upgraded at the facility.
- Due to seasonal conditions and acting on the advice of the Roma Livestock Agents Association, the Roma Saleyards have moved to continue to hold a combined store and prime sale each Tuesday, removing the separate Thursday prime sale.



Royal Flying Doctor Service Charity Sale

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred






What we aim to do	2022/23	2022/23 Progress
4.5.1 Provide an accredited cattle selling facility, certified by the European Union Cattle Accreditation Scheme (EUCAS) and National Saleyards Quality Assurance (NSQA).	Business as Usual	✓
4.5.2 Investigate and implement a stakeholder satisfaction program through a range of methods.	Develop a stakeholder engagement strategy Commence implementing the strategy to understand stakeholder values	✓
4.5.3 Promote the Saleyards including market reports and press reports.	Business as Usual Review and update the saleyard marketing strategy	✓
4.5.4 Undertake approved renewal, upgrade and new works to develop the yards and facilities: - Multi-Purpose Facility including Stud Stock Selling Arena - Provide an alternative access into the saleyards for heavy vehicles via Primaries Road - Renew and upgrade walkways to improve safety for workers - Undertake improvements to the facility for all users	Deliver approved capital and operational projects	■
Saleyards improvement plans		
Upgrade Ramp 3 - Install new ramp, offset and incorporating a dump ramp facility - Reconfigure yards connecting to new ramp to separate workers and cattle	Finalise detailed designs following facilitated workshop with key stakeholders	■
Upgrade Ramp 2 - Install new ramp (offset) - Reconfigure yards connecting to new ramp to separate workers and cattle.	Finalise detailed designs following facilitated workshop with key stakeholders	■



4.5 SALEYARDS

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
Upgrade Body Truck Ramps -Remove existing body truck ramps -Install new body truck ramps and reconfigure yards connecting to the ramps; separating workers and cattle. This project will be shovel ready for when funding is available	Finalise detailed designs following facilitated workshop with key stakeholders	
Pound draft -Install a pound draft for smaller consignments of cattle, connecting directly with the selling pen area (i.e. body truck loads) This project will be shovel ready for when funding is available	Finalise detailed designs following facilitated workshop with key stakeholders	
Saleyard Improvement Plan Stage 3 - Upgrade and reposition scales to flow east to west, towards the loading facilities - to improve the flow of cattle, reduce cattle movements on sale day and improve overall productivity of yards. The current scales areas flow to the south to a T junction.	Finalise detailed designs following facilitated workshop with key stakeholders	
Saleyard Improvement Plan Stage 4 - Investigate options for increased shade areas across the facility for workers, users and livestock.	Development of a long-term plan to establish trees around the facility for shade. (in conjunction with the Parks & Gardens Team)	
4.5.5 Continue to account for the Saleyards operating funds separately within Council's financial system, with no cross-subsidisation to or from other Council operations.	Business as Usual	
4.5.6 Continue to undertake Council's responsibilities in relation to the operation of the selling centre: • National Livestock Identification System (NLIS) compliance scanning and transaction processing; • Weighing of sold cattle; • Maintenance of sale records for data entry, invoicing, issuing buyer check off and delivery advices, waybills. • Humane destruction and disposal services.	Implementation of site-specific online inductions for users.	
	Finalisation of the Roma Saleyards' operations manual.	
	Internal audits.	
	Business as Usual	
4.5.7 Undertake programmed maintenance of the: • the selling pens including cleaning, re-gravelling and water trough cleaning; • the weighbridges including calibration, certification, checking and cleaning.	Business as Usual	
4.5.8 Implement and manage contracts / agreements: • canteen; • movement and control of all cattle after they are sold; • multipurpose facility cleaning.	Implement agreed recommendations from 2021/22 legal review and obligations under the Animal Care and Protection Regulations when reviewing and renewing contracts and agreements	

What we aim to do	2022/23	2022/23 Progress
<p>4.5.10 Undertake maintenance including:</p> <ul style="list-style-type: none"> • Yards • Grounds (including mowing, slashing) • Waste collection • Amenities cleaning • Dust suppression • Internal roads street-sweeping • Vet crushes. 	Business as Usual	✓
<p>4.5.11 Continue to offer a range of private services including:</p> <ul style="list-style-type: none"> • Weighing • National Livestock Identification System (NLIS) compliance scanning • Spelling • Unloading and loading of cattle for spelling, private weighing and scanning (on request). 	Business as Usual	✓
<p>4.5.12 Investigate an online auction platform for Roma Saleyards.</p>	Investigate capabilities within Agri Nous software to host online sales	■



LifeFlight Charity Sale



4.6 Gas

We supply reticulated gas for domestic, commercial and industrial use.

Highlights

- Every gas meter set is within its asset life.
- New commercial and domestic customers coming online.

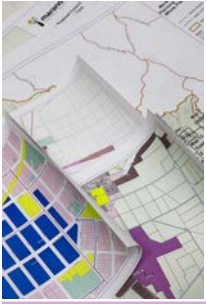
Challenges

- Ensuring staff have the specialised skillset.

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

✓ Undertaken / completed
 ■ In progress
 ✗ Not Started
 ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
<p>4.6.1 Continue to enhance our long term plans and financial forecasts for our gas infrastructure.</p> <p>Further that these plans inform future investment in the gas network.</p> <p>“Doing the right things”</p>	Review of the asset management plan by March 2023 -planning and prioritising our infrastructure regionally, with local input and knowledge implementation of renewal works	✓
<p>4.6.2 Benchmark our operations against best practice standards, including independent (third party) verification of our systems’ continual improvement for:</p> <ul style="list-style-type: none"> - Quality - Safety - Environment <p>“Doing things right”</p>	Development of additional electronic workflows and checklists	✗
4.6.3 Upgrade the network to reduce the risk of loss of supply to customers.	Agreed capital program delivered	✓
4.6.4 Develop and implement a SCADA system (Supervisory Control and Data Acquisition) to efficiently monitor and control the gas assets in real time.	Review and define SCADA requirements	✗
	Deliver training to relevant staff to increase awareness	
4.6.5 Progressively replace old meters to ensure reliability and accuracy, with a key focus on industrial and commercial meters as a priority.	Maintain record of meter ages and replace those that are due for replacement	✓
4.6.6 Increase consumption to make gas supply more affordable.	Actively market the Roma gas network to encourage new customer connections.	■
	Includes encouraging larger users to connect to the network.	
4.6.7 Carry out an annual leakage survey (to detect any leakages of gas from the network).	Complete annual leak survey	✓
	The annual program will include survey of the high risk areas as well as 1 of the 4 gas network zones each year.	
4.6.8 Ensure compliance with regulator reporting and monitoring requirements to deliver gas to the right standard.	Participate in the annual regulator audit and address any issues raised	✓
4.6.9 Provide annual services (including programmed and reactive maintenance and operations) and monitor compliance with target timeframes.	Maintenance program delivered	✓
4.6.10 Encourage larger users to connect to the network and promote gas incentives for local businesses to increase their consumption.	Included by Council resolution on 14 July 2021 - OM/07.2021/53	✓



4.7 Town planning

We plan and manage the growth of our region, including:

- assessment of new and changed uses against the approved Planning Scheme;
- provision of town planning advice and information to developers and Council and assistance for community projects;
- ensuring development compliance;
- development information for the Queensland Government and broader community;
- planning consultancy services to other councils on a fee for service basis.

Highlights

- Council was successful in obtaining funding from the Commonwealth and Queensland Government that will enable extensive flood modelling updates to be undertaken. Mapping outputs from the project will be integrated into the Maranoa Planning Scheme and Council's online mapping resources.

Challenges

- A high number of development non-compliances and unlawful land uses were reported, requiring substantial resources.

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
4.7.1 Periodically review and update the Maranoa Planning Scheme and local planning policies to address changing community needs and expectations and ensure new development is managed effectively.	Amendments to the planning scheme.	✓
	Review and amend the Local Government Infrastructure Plan (non-statutory review) Review the adopted infrastructure charging regime	■
4.7.2 Process development applications with assessment and timeframes in accordance with the State Government's Development Assessment Rules, and provide an on-line tracking service.	Annual service.	✓
4.7.3 Provide town planning advice and information to developers, other Council departments and the broader community, including: <ul style="list-style-type: none"> • planning and development certificates; • pre-lodgement meetings upon request, • print and online information; • community projects assistance. 	Annual service.	✓
	Increase engagement with our local communities by maintaining a regular presence of our team in Council's regional Customer Service Centres.	
4.7.4 Undertake compliance inspections for new or changed uses or where there is suspected unlawful development, initiating compliance action where required.	Annual service.	✓
	Undertake initiatives to raise awareness of development compliance obligations.	
4.7.5 Collate statistics required by the Queensland Government in relation to development activity in the region and development information for the broader community.	Annual service	✓
4.7.7 Provide planning consultancy services to other councils on a fee for service basis.	Planning services to other councils	✓



4.8 Rural lands

We assist in protecting the rural industry through administration and regulation of the region's natural environment.

We undertake partnership projects with landholders and government to strengthen the region's rural industries.

Highlights

- Maranoa Regional Council Biosecurity Management Plan 2023-2027 developed through five consultation workshops engaging the community, landholders and other stakeholders
- Final report QFPI Round 2.2 Pests without Borders project submitted and accepted by QLD Feral Pest Initiative
- QFPI round 3 Cluster fencing progress reports submitted project ongoing

Challenges

- Transitioning to injection of 1080 solution to conform with QLD Health Departmental standards with restricted S7 poisons for Invasive Animal Control that became effective 01 January 2023.
- Council officers injected 46,560 wild dog meat baits (5,820kg), 910 feral pig baits (1,820 kg) to deliver April coordinated baiting program as scheduled.

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
4.8.1 Manage the State Government regulated stock routes, water facilities, including upgrade works as funding is approved by the State Government.	Deliver and implement State Government and Council funded capital works/ maintenance to 8 stock route facilities	✓
4.8.2 Manage priority weeds in accordance with Council's Pest Management Plans in partnership with landholders and natural resource management agencies.	Manage priority weeds in the road corridor on local roads network Partner with the Department of Transport and Main Roads to control infestations of pest plants in the State's Road corridor Monitor for new or emergent pest plants e.g., prickly acacia, giant rats tail grass or parthenium in known clean areas Develop a Regional Pest Management Plan.	✓
4.8.3 Monitor the use of public lands to ensure they are not causing environmental harm or safety hazard, and undertake compliance action where required.	Collaborate with Council's emergency service officer in the approval of 'cool burn' applications received from Rural Fire Brigades Local Service Delivery	✓
4.8.4 Administer twice yearly coordinated baiting campaigns and carry out adhoc baiting upon request for 3 or more landholders	Coordinated baiting campaign in November and April	✓
4.8.5 Administer the Wild Dog State Precept.	Payment of the State Government Precept.	✓
4.8.6 Coordinate the receipt and payment of wild dog bonus payments.	Review payment of bonus scalp forms to ensure compliance	✓
4.8.7 Work in partnership with landholders, other stakeholders and all tiers of government, to apply for funding and implement approved programs with a key focus on exclusion fencing, pest management and water given the economic and social benefit to landholders and the region	Continue to identify and seek funding opportunities. Investigate opportunities to streamline delivery of projects with existing council resources/teams	■





4.9 Facilities

We manage Council's land and buildings that contribute to the provision of a range of services across the region, and for use by residents, visitors, business, industry and Council.

Highlights

- 31 new agreements were entered into in the 2022/23 year.
- Work commenced on Council's Asset Management Plan, with the 2 year project to be completed in 2023/24.



Bassett Park Roma




























Mitchell Spa



The Big Rig

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
4.9.1 Provide operation and maintenance, renewal, upgrade and construction of Council's buildings and structures according to the priorities and funding approved by Council, ensuring fit-for-purpose specification development for new and upgraded assets.	Undertake preventative maintenance activities at Council's Building and Structures	
	Renewal and planned upgrade of Council facilities	
	Review of cleaning arrangements for Council facilities including existing contractor engagement provisions	
4.9.2 Manage the use of Council facilities.	Long term Facility hire and land use agreements	
	Hire of facilities included in Councils fees and charges register Facilities.	
	Review of workflows and forms for standardised processes across Maranoa Roma + Workflows and forms -Director Corporate Services, Manager CIA and Property Management and Customer Service Coordinator	
	Disposal of surplus property and acquisition of new property	
	Management of community and Council housing	
	Undertake preventative maintenance activities at Regional Workers Camps for employees' use	
	Undertake reactive maintenance activities at Regional Workers Camps for employees' use	
	4.9.3 Develop and implement agreements for the long term use of facilities (including leases, management agreements, user agreements, grazing licences) - including identification of priority leases each year.	Development and review/renewal of leases and agreements and compliance monitoring
4.9.5 Manage and maintain the region's swimming pools	Management and maintenance of 6 swimming pools. Engagement of Pool Operators, internal auditing of pool operations in line with contractual obligations	
	Management and maintenance of 6 swimming pools Day to day operations, chemicals, managing pool contractors, managing relationships swimming clubs	
	Development of pool management guides for each of the 6 pools in the region with consideration for the individual filtration systems	
4.9.6 Manage Council's insurance portfolio and respond to claims.	Management of Council's insurance portfolio and response to claims.	
4.9.7 Develop and periodically review an Asset Management Plan for facilities.	Commence development of Facilities Asset Management Plan. Planning and prioritising our infrastructure regionally, with local input and knowledge	
4.9.8 Participate as a named respondent to native title claims over the region and collaborate with other local governments in negotiating joint Indigenous Land Use Agreements.	Native title annual services.	
	Undertake capital works forum and consultative meetings in accordance with agreed Indigenous Land Use Agreements.	
4.9.9 Undertake land management activities including easements, acquisition of property, sale of land and conduct and compensation agreements with Coal Seam Gas resource companies. This includes formal response to requests to the State Government for land tenure under the Land Act 1994.	Present Policy -Council Position on Conversion of State Lease land to Freehold. Present Policy -Response to request for State to Grant Permit to Occupy to private individuals	
4.9.10 Undertake energy efficiency initiatives to reduce operating costs and Council's environmental footprint.	New Roma Swimming Pool design to incorporate energy efficiency components	
4.9.11 Review of transmission equipment on Council facilities to ensure compliance with existing contractual arrangements and the Land Act 1994.	Development of policy.	
4.9.12 Manage the transition out of social housing including the dispersal of identified housing stock and return of funds held in reserve to the Queensland Government.	Progressive implementation (external timeframes).	



4.10 Arts and culture

We foster arts and culture within our communities and help preserve our local history in partnership with others for a range of events, projects and programs within the region.

We also support the management and use of arts and cultural facilities within the region.


Highlights











- Injune Creek, Friends of Mitchell Gallery, Surat on Balonne Gallery and Roma on Bungil Gallery completed and adopted their 5 year strategic plans with the assistance of Maranoa Regional Council and Flying Arts. This was achieved using RADF Strategic Funding.
- The Injune Museum building was completed, and a building reveal took place to acknowledge the building.
- Roma on Bungil and Surat on Balonne galleries were able to purchase new gallery lighting with a co-contribution from Council.



Opening of the Injune Museum building

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
4.10.1 Development of partnerships for long term arts and culture strategic planning. Planning	In conjunction with allied agencies finalise 5-year strategic planning of regional arts groups in each centre (facilitated by Flying Arts)	
	Identify 2023/24 funding requirements to implement 5-year strategic plans for each region	
	In conjunction with local museum/historical committees commence 5-year strategic planning. (Facilitated with Queensland Museum)	
4.10.2 Administer the Regional Arts Development Fund (RADF) in partnership with the State Government's Arts Queensland. Regional Arts Development Fund	Business as Usual	
4.10.3 Assist when needed with community groups' grant applications to other funding providers. Other external funding	Business as Usual	
	In collaboration with other areas of Council deliver grant writing workshops with community groups	
4.10.4 Provide opportunities for community groups to apply for financial and in kind assistance from Council for arts and cultural initiatives. Council grant programs	Business as Usual	
4.10.5 Source and coordinate arts and cultural events and programs within the Maranoa. Events	BAU	
	Survey community to understand events that will be valued by the community	
4.10.6 Identify and implement approved Council or joint projects to preserve our heritage and local history for current and future generations, identifying opportunities to secure external funding and support. Heritage and local history	Seek support for enclosing the Yuleba memorial mural in a protective case and making the mural a virtual online display	
	Support CHIPS in seeking funding to outfit their new museum building	
	Scope a heritage trail in Surat	
4.10.7 Provide input into placemaking and facilities (spaces and places) from an arts and culture perspective.	Finalise the Injune Museum construction Contribute to lighting upgrades at Roma and Surat	
	Continue to support Sculpture Out Back to deliver their event	
	Establish working relationship with Roma Butter Factory	
4.10.8 Work with Maranoa Art Gallery committees and facility users to establish agreements about each party's roles and responsibilities.	Business as Usual	
4.10.9 Facilitate gallery and museum development opportunities for community groups, individuals and volunteers.	Establish a user agreement with Surat and new museum	
	Assist in volunteer recruitment and club membership growth.	
	Work with Flying Arts to establish a program to assist committees in building their own capacities	



4.11 Local development and events

We contribute to development of our local communities through planning, programs and events, including grant and in-kind support programs, event promotion and Council event management.

Highlights

- Community Grants:
 - Round 1 - \$45,433 (13 groups receiving funding)
 - Round 2 - \$34,701 (12 groups receiving funding)
- APLNG Liveability Grants:
 - Round 1 - \$120,241 (8 groups receiving funding)
 - Round 2 - \$122,969 (12 groups receiving funding)
- Council provided a wide range of programmed events and services to the community. Events included, but were not limited to, Australia Day, Youth Week, Volunteer Week, ANZAC Day, and Seniors Month.
- The Maranoa Christmas Street Party was a huge success with approximately 3,000 attendees enjoying shopping, entertainment, food and family fun.
- Council's Summer and Winter School Holiday Program continued to be well received across the region with free drive-in movies, laser skirmish, Sue Hamlett artist workshops, basketball clinics, blue light discos and more!

Challenges

- Significant increase in the number and size of sponsorship and in-kind assistance requests with tight timeframes has proven challenging regarding budgeting and resourcing.
- External funding pools were available for clubs to access for resource and infrastructure, whilst more organisations require sizeable funding for major upgrades to facilities.



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

✓ Undertaken / completed
 ■ In progress
 ✗ Not Started
 ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
4.11.1 Review Council's Grants and Non-Financial Assistance Policy	Annual review	✓
4.11.2 Coordinate, promote and administer Council's grant programs and other support to community groups. Grants – 2 Rounds per year <ul style="list-style-type: none"> • Small Grants • Community Grants • Major Grants Non-Financial Assistance <ul style="list-style-type: none"> • Minor • Major • Ongoing 	Annual service	✓
4.11.3 Provide support to community festivals and events through access to opportunities for financial and in kind assistance.	Annual service	✓
4.11.4 Identify opportunities and provide assistance for application to external funding bodies for community development projects and initiatives.	Annual service	✓
4.11.5 Engage with local community groups to identify, partner and deliver community projects and initiative	Policy adopted by council and known by community	✓
4.11.7 Deliver a range of annual, biennial and one-off budgeted Council events in partnership with local community groups (where applicable). <ul style="list-style-type: none"> • Australia Day • ANZAC Day • Volunteers Week • Seniors Week • NAIDOC Week • Youth Week • Holiday program 	Annual service	✓
4.11.8 Regional events attraction, marketing and promotion.	Regional Events Attraction Strategy and marketing collateral.	■
	Maranoa events and conferences calendar.	■
	Resource material to support effective planning and delivery of major events, festivals and conferences.	■
	Bid and facilitate opportunities to host major events and conferences.	■
	Post-event feedback.	■





4.12 Sport, recreation and community wellbeing

We encourage healthy and connected communities through sport and recreation activities and facilities, and work with other agencies to enhance the wellbeing of our residents.

Highlights

- Council assisted local sporting groups to secure external funding to support their activities and events – the Roma Saints Junior Rugby League Football Club Inc, Mitchell Amateur Swimming Club Incorporated and Wallumbilla Agricultural and Pastoral Association Inc were successful for the Gambling Community Benefit Fund Round 116.
- Sport and Recreation Clubs and/or events were also successful in receiving funds through both Round 1 and 2 of Council Community Grants program. In particular, Bendemere Pony Club, Roma Speedway, Noonga Community Association Inc, South West Drag Racing Association.
- Sport and Recreation Clubs and/or events were also successful in receiving funds through both Round 1 and 2 of APLNG Liveability Grants. In particular, PCYC Maranoa, Roma Polocrosse Club, Roma and District Cricket Association, Roma Bush Gardens, Bendemere Pony Club, Surat and District Development Association, Maranoa Netball Association, Apex Roma, Mitchell Amateur Swimming, Wallumbilla Town Improvement Group, Wallumbilla Agricultural and Pastoral Association, Injune Bowls Club and Injune Rodeo.
- Council continued to work with other agencies to provide community support services. Interagency meetings were held once every 6 weeks addressing community concerns and service provision gaps.
- Council held numerous community events from grant writing, active & healthy offering free physical health opportunities, and toy library with families in the Injune and surrounding areas were able to access a variety of age-appropriate toys on a similar borrowing scheme to that of a library.
- Maranoa residents' Christmases were a little merrier after Council's Christmas Relief Appeal and Community Christmas Meal supported households in need of assistance over the holiday season.
- Residents were encouraged to participate in the annual blanket drive to help community members in need. Blankets were made available at all Customer Service Centres and Libraries across the region as an initiative to keep our community warm over winter.

Challenges

- Recruiting skilled staff to continue Councils' vision is a big challenge.
- Smaller external funding pools were available for clubs to access for resource and infrastructure, whilst most organisations require sizeable funding for major upgrades to facilities.
- The discontinuance of (Council chaired) user group meetings regarding the main sporting facilities in Roma, Surat and Wallumbilla has made engagement with user groups difficult to maintain.
- Significant increase in the number and size of sponsorship and in-kind assistance requests with tight timeframes has proven challenging regarding budget and staff resourcing.

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
4.12.1 Facilitate access to a range of funding, training and recognition opportunities including grant writing, club/committee governance, volunteer attraction and retention, and specific skill development.	Business as Usual In collaboration with other areas of Council deliver grant writing workshops with community groups In collaboration with other areas of Council run workshops to equip groups to attract and retain volunteers	✓ ■
4.12.2 Provide assistance where required with funding applications for sport and recreation facilities.	Business as Usual	■
4.12.3 Review and implement key plans with initiatives prioritised on an annual basis; <ul style="list-style-type: none"> • Sport and Recreation Strategy • Masterplanning of multi-purpose precincts • Trails Strategy • Youth Precincts Strategy. 	Deliver agreed capital program	■
4.12.4 Deliver sport and recreation facilities and infrastructure projects for the community as funding is approved, including engagement with key stakeholders.	Deliver agreed capital program	■
4.12.5 Implement initiatives to maximise use of facilities and participation in sport and recreation.	Continue to work with community groups	■
4.12.6 Assist in development of sport and recreation leases, management and use agreements to clarify roles and responsibilities with regard to operation and maintenance of community facilities and land.	Business as Usual Finalise agreements with Roma Rugby and Cricket clubs for use of Gallas Fox precinct	■
4.12.7 Identify and encourage district and regional sporting events.	Continue working with community groups to attract sporting events to the region	■
4.12.8 Encourage and promote a regional approach to community wellbeing, delivered in collaboration with community partners.	Consider supporting appropriate opportunities as they arise	■
4.12.9 Coordinate community support services via interagency partnerships.	Attract and retain a community development officer Directory.	■



4.13 Libraries

We provide library services and programs that connect people and support lifelong learning and enjoyment.

Highlights

- Our Books for Bubs program, launched in January 2023, put over 300 books in the hands of 0–2-year-old readers and complimented our First 5 Forever take-home kits of which we produced over 1,300 kits aimed at 3–5-year-old readers.
- Maranoa Wildlife Education & Caring Centre - visited the Roma Library towards the end of the year. Over 250 people dropped into the library to learn about animals and their care. There were books, furry friends, activities, laughs and LOTS of smiles. Congratulations to the staff for another successful public program.
- This year's Summer Reading Club included a prize for the Queensland Council with the highest participation numbers. Children from a total of 42 Councils engaged with the Summer Reading Club online interactive website and while we missed out on the top prize, I am very pleased to share that our MRC Libraries took out 3rd place.
- Authors Gillian Wells, Heather Reyburn & Laura Wippell visited our Maranoa Libraries this year to present their new fiction & children's books.
- MRC library staff attended a Rural Libraries Queensland (RLQ) and Small Libraries workshop, held in Roma on Wednesday, 22 March. The workshop was an excellent opportunity for the staff to network with colleagues from other small libraries in the region and to learn about best practices for providing library services to rural communities.

Challenges

- Roma Library, as our main collections branch, are often handling large volumes of books, as they are moved around the state as part of a floating collection held by RLQ. During the year, Roma Library despatched 1,101 parcels of books, weighing a total of 5,690kg. An amazing effort by staff in that branch. This figure does not include books moved regionally.

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

✓ Undertaken / completed
 ■ In progress
 ✗ Not Started
 ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
4.13.1 Continue to service eight library services across the region - Injune, Jackson, Mitchell, Mungallala, Roma, Surat, Wallumbilla and Yuleba, with regional collaboration in the development and delivery of public programs and other events.	BAU Utilise new Queensland Library comparative tools to understand where gaps exist Use the Queensland Library service development subsidy to address identified gaps	✓
4.13.2 Progressively plan for and construct a new fit for purpose library facility in Wallumbilla, providing temporary alternative accommodation in the interim in the Wallumbilla Hall.	Continue operating the temporary facility Seek funding to allow construction of new library space	■
4.13.3 Continue "Library Corner", providing a range of activities and programs catering for diverse ages and interests.	Production and distribution of new monthly newsletter	✓
4.13.4 Where practical, integrate provision of a range of services and infrastructure that library customers can access.	Business as Usual	✓
4.13.5 Ensure our library services comply with Queensland Government requirements, funding agreements and professional standards.	Annual statistical return for State Library of Queensland and Service Level Agreement Prepare a First Five Forever Forward Report	✓

STRATEGIC PRIORITY 5 - MANAGING OUR OPERATIONS WELL - QUICK FACTS 2022/23

We aim to implement contemporary best practice in business management - carefully managing the resources that our community has entrusted to us.

5.1 Continual improvement



A total of 49 people were fit tested for P2 respiratory masks this financial year



3 staff completed HLTPAT005 Drug and Alcohol Testing



6 staff completed Internal Auditor Training

5.2 Information and communication technology



Information and Communication Technology connects 38 sites across the Maranoa.



In-house support and management for 100 software application services, including all geographical information systems in use across Council.



Helpdesk support for 300 workstation 46 virtual servers and 400 mobile services

5.3 Human resources and leadership



93% of staff who participated in polling voted in favour of the Certified Agreement



Increasing number of employees accessing Council's transition to retirement program



2 employees completed their apprenticeships with Council



5.5 Plant, fleet, workshops and depots



Council operates 63 heavy vehicles plus trailers.



2943 Plant defects/requests for service were recieved

243 plant competency assessments were conducted for Council Staff

5.4 Communication and consultation



The Communications team manage:

- 2 Websites
- 5 Facebook pages
- 2 Instagram accounts
- 2 LinkedIn pages
- 1 YouTube page



Maranoa Regional Council Facebook Page:

- 5,683 Likes & 6,354 Followers
- New Facebook Page Likes in 2022/23: 584 - an increase of 36.1%
- Reach in 2022/23: 104,729 - an increase of 49.7%
- Page visits in 2022/23: 27,006 - an increase of 99.6%
- Posts published: 500+



Roma Saleyards Facebook Page:

- 4,808 Likes & 5,133 Followers
- New Facebook Page Likes in 2022/23: 588 - an increase of 24.3%
- Reach in 2022/23: 134,101 - an increase of 87.6%
- Page visits in 2022/23: 26,656 - an increase of 169%
- Posts published: 107

5.6 Quarry and quarry pits



Quarry material sales from Roma Quarry valued at \$4.45 Million



New mobile crushing and screening plant acquired for Roma Quarry



14,695 hours worked at Council's Roma Quarry and Quarry Pits in 2022/23

5.7 Customer service



9,277 customer requests (external and internal to all departments) 3,652 requests processed by the front counter team members.



18,038 telephone calls (external) received, with 88.2% answered within 60 seconds

778 facility bookings processed by customer service.

5.8 Information management



102,537 documents and 15,194 e-mails registered into the record management system (organisation wide).

2 Right to Information (RTI) applications.

3,324 items of incoming correspondence (excluding invoices)

5.9 Laboratory



Council performs continual testing of both Water Supply and Sewerage within the Maranoa Regional Council ensuring that the community is continually supplied with a safe and supply and the biproduct from the Sewage treatment at each of the plants meets the legislative and licence requirements.



Daily testing of Pools/ Spa within the shire is carried on site by the operators with weekly testing carried out by the Council's Lab ensuing that the service is secure, patrons enter the pool without hesitation or thought about the service provided by the Council's Laboratory Technician.



5.1 Continual improvement

We continue to improve all aspects of our operations, passing on what we learn to current and future employees by developing and progressively implementing our Integrated Marano Management System.

Highlights

- Recertification of ISO standards for in scope functions until August 2026 at the March 2023 audit.

Challenges




- Changes in Work Place Health and Safety legislation and regulations.




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

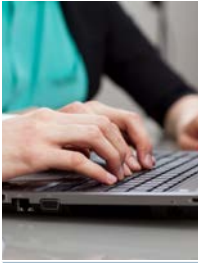
✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
5.1.1 Plan how we do business through risk based thinking	<p>'Switch on' to Safety Program -develop and distribute toolbox talks and newsletters (including quality, safety and environmental information)</p> <p>Development of Standard Operating Procedures (SOP's)</p> <p>-Reviewing our work practices, being clear on 'why' particular steps are needed</p> <p>-so that our teams and community have confidence that we are operating as efficiently as possible (Including simplifying timesheets and how we manage plant)</p> <p>Maintenance of operational risk registers for all function areas.</p> <p>Implementation of planned controls in risk registers</p> <p>Safety advisors engaging with our teams out in the field</p> <p>Work health and safety committee facilitation</p>	✓
5.1.2 Deliver our services and projects with excellence in mind.	Advice and templates for standard operating procedures and their links to the integrated processes.	✓
	Progressive system implementation (quality, safety, environment). Roll out to the Saleyards and progressively other areas.	➔
5.1.3 Comply with our legal obligations	Fit for Work Program.	■
	Compliance register / self-audit across all functions.	✓
5.1.4 Measure and benchmark our performance	Progressive gap analysis / comparison with best practice standards in the public and private sectors.	✓
	Reviewing what information is needed to manage our business (how we are trending data) and ensuring it is captured efficiently.	✓
	Performance measures incorporated into processes and procedures.	✓
5.1.5 Listen to our interested parties and employees' ideas and expectations.	Employee engagement as part of Standard Operating Procedures' development.	✓
	Workplace Health and Safety Representatives Committee Meetings.	✓
5.1.6 Take corrective action to learn from our experiences.	Integrate hazards, incidents and audits into the business software (Authority).	✓
	Formalise 'lessons learnt' for services and projects.	✗
5.1.7 Develop a system for how we do business that helps to ensure: <ul style="list-style-type: none"> • Quality in our services and projects • Management of our natural and built environment • Safety of our teams and community • Affordability for our current and future communities. 	<p>Finalise the development of the following integrated processes:</p> <ul style="list-style-type: none"> • Compliance Management • Monitoring Measurement, Non-conformity and Corrective Action • Control of Documentation • Injury Management • Hazardous Manual Tasks • Firearm Management • Animal Management • Excavation and Trenching • Working at Heights • Electrical Management • Plant and Specific Equipment • Chain of Responsibility 	✓

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
5.1.8 Use ISO standards (International standards organisation) to benchmark our systems of work against best practice in the private and public sectors.	Recertification of the ISO Standards ISO Quality 9001:2015 ISO Environment 14001:2015 ISO Work Health and Safety 4801:2001 All ISO standards relevant to the IMMS and associated activities on intranet.	
5.1.9 Seek independent verification of our progress and compliance (third party certification).	External audits and accreditation - Preparation for relicensing audits and work on scope expansion for the Saleyards function.	
5.1.10 Develop and implement online and other training packages to support business needs, and induct and refresh team members on our systems of work at Maranoa Regional Council.	Online learning packages for the following processes: <ul style="list-style-type: none"> • Risk and Opportunity • Asbestos Management • Incident Management • Traffic Management • Construction • Contractor Management • Hazard Management • Emergency Management • Cultural Heritage • Weed and Pest Management • Consultation and Communication • Develop and provide a mentoring and support program for Activity Leaders 	



5.2 Information and communication technology

We partner with all work areas to identify and implement technology solutions to enhance service delivery, productivity and the provision of information.

Highlights

- Enhancing community safety through the seamless implementation and deployment of a state-of-the-art portal security camera solution across Maranoa Regional Council.
- Continual implementation and alignment of the Essential 8 security framework for Council's digital infrastructure, safeguarding both internal operations and community data against cyber threats.
- Enhancing community safety and responsible development through the seamless implementation of the Before You Dig Australia (BYDA) service across Maranoa Regional Council.

Challenges

- Implementing our new security camera system involves balancing technical complexities, scarce resources, and privacy concerns to best serve and protect our community.
- Aligning the Cyber Security Policy and Framework in staying ahead of evolving cyber threats while ensuring seamless integration with existing systems.

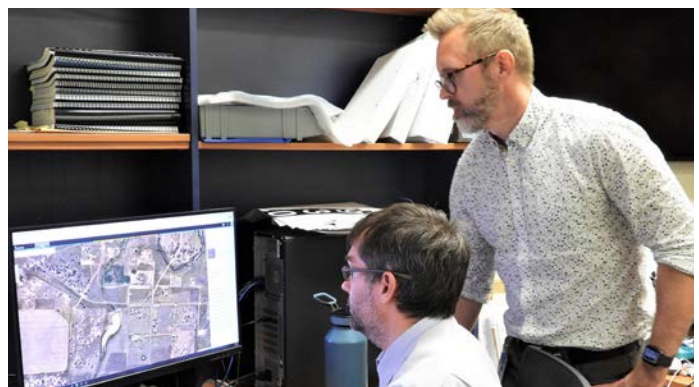
Our progress towards implementing our 5-year corporate plan and annual operational plan

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred





What we aim to do	2022/23	2022/23 Progress
5.2.1 Foster technology innovation to provide IT solutions for Council and our communities.	ICT and GIS process mapping and documentation.	✓
	Development and deployment of new standard operating environment.	✓
	Annual Service	✓
5.2.2 Implement an ICT security framework to ensure Council's systems, corporate and public data are protected.	Migration of E-mail security platform to a centralised management portal.	✓
	Implementation and alignment of Cyber Security Essential 8 framework.	■
	Annual Service	✓



ICT Team



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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
5.2.3 Expand the availability of on-line information and services for our staff and community to increase efficiency in service delivery.	Roll out and refine the new intranet platform.	
	Implementation of online services including: -Infringement online payment -Gas Invoice online payment -Facility online booking	
	Launch the new Council website and continue to refine it especially booking systems and payments.	
	Annual Program delivered.	
5.2.4 Develop resilient and reliable ICT infrastructure to ensure critical data and communications are maintained and accessible in both times of normal operations and emergency situations.	Implement Host Server capital replacement programme.	
	Microsoft 365 solutions are backup up.	
	Adapt-S1 SD WAN implementation to ensure core and remote Council sites have resilient network communication.	
	Critical data services are delivered annually.	
5.2.5 Participate in review of what information is needed to manage our business and use technology to ensure it is captured efficiently.	Power Bi framework continues to be enhanced for business intelligence for decision making.	
	Implementation of Authority Advance application to allow staff to accurately collect and update asset information directly from the field	
	Areas within the business are reviewed for efficiencies: • timesheets • plant hire	
	Annual Program delivered	
5.2.6 Standardise and expand security video and access management systems for community, employee and asset safety, traffic and event management.	Investigate safe community solutions for CCTV in key public spaces	
	Security video and access systems delivered annually	
5.2.7 Review and refine Council's geographic information services, systems and data to ensure access to accurate information about Council's assets, infrastructure and services.	Improvement to field staff GIS data access and collection through automation of data. synchronisation.	
	In conjunction with Strategic Road Management and other stakeholders (e.g. emergency services), review Rural addressing and spatial information.	
	In conjunction with Strategic Road Management and other stakeholders (e.g. Dial Before You Dig) to minimise impact on Council infrastructure from other entities' activities.	
	GIS service program delivered	
5.2.8 Develop the ICT framework for a transparency hub on our website to share our year with the community:	Development of dashboard reports and set up on the website using "How we are trending" and other data -e.g., • Regional growth dashboard • Performance dashboard • Council and community dashboard	



5.3 Human resources & leadership

We aim to secure the right people in the right positions at the right time, helping to ensure that our employees are job ready and productive in an environment where:

- our standards and expectations are clear and well known by our team members;
- progress is monitored;
- mentoring is provided;
- Council and its employees are compliant with industrial instruments and legislation.

Highlights

- 2023 Certified Agreement finalised.
- Embedding of Local Area Director roles
- Implementation of e-learning management system

Challenges

- Attraction and retention of staff in an employee driven market
- Lack of housing stock for relocating staff

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
5.3.1 Undertake actions to ensure compliance with industrial legislation and instruments e.g. certified agreement, contracts, awards.	Workforce Code of Conduct Training	✓
	Certification of new Certified Agreement	✓
5.3.2 Continue to review Council's Organisational Structure to ensure that it is appropriate to the performance of Council's responsibilities.	Org structure reviewed annually in line with budget	✓
5.3.3 Develop and rollout an employee handbook including associated human resource policies and processes.	Human resource policies are current and reflect practice. Identify current policies for renewal and identify opportunities for consolidation and development	➔
	Explanatory / guidance notes for human resources policies included in Employee Handbook	
5.3.4 Prepare the draft salaries and wages budget for Council and verify compliance with industrial instruments.	Budgets are developed annually, and existing budgets are reviewed quarterly for compliance	✓
5.3.5 Implement initiatives to invest in our teams' training and learning in a way that is cost effective.	All new employees are onboarded satisfactorily	✓
	Training needs analysis	■
	Conduct a corporate wide skills audit	➔
	Annual training program is developed and in place	✓
5.3.6 Contribute to content development for the on-line training platform to provide learning outcomes at a cost effective price and consistent quality.	Online content is developed in consultation with relevant departments	✓
5.3.7 Identify and implement opportunities for traineeships and apprenticeships - aligning business needs and opportunities for individuals, cost effectively.	A program offering traineeships and apprenticeships is in place for key areas of Council	✓



5.4 Communication and consultation

We aim to provide information for our community and interested parties about Council's decisions, services and projects through a diverse range of mediums.

Highlights

- Council received a Gold Award in the 2023 Australasian Reporting Awards (ARA) for the 2021/22 Maranoa Regional Council Annual Report. This was a major project undertaken by the communications team that demonstrated overall excellence in annual reporting and provided high quality coverage of most aspects of the ARA criteria and full disclosure of key aspects of the organisation's core business.
- The Communications implemented and developed a successful communication and consultation campaign for the development of the 2023-2028 Corporate Plan. Between March and May this year more than 540 people from across the Maranoa participated in the Shaping our Future program provided positive and constructive feedback in person or online about Council's activities and priorities, past and future.



ARA Gold Award certificate











Communications team attending LGAQ's LGx Conference in Brisbane



Shaping our Future marketing campaign for Corporate Plan 23/28

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
5.4.1 Provide timely, proactive, relevant, accurate and consistent information about Council decision making, services, projects and events to: <ul style="list-style-type: none"> • Community • Government • External stakeholders • Our teams 	Implementation of initiatives to increase focus on communicating and providing the background on 'why' as well as 'what' we are doing.	
	Annual service	
	Council meeting videos uploaded to YouTube and website. Production and posting of video contents and index	
	Incorporate local and regional information in our online communications.	
	Internal communication framework developed to inform internal teams around council business.	
5.4.2 Provide a community services directory for not-for-profit groups via an app and Council's website including: <ul style="list-style-type: none"> - community groups' contact details and profiles; - upcoming events; - network contact lists for community groups in a centralised location. 	Develop and collate data set for the community services directory.	
5.4.3 Implement engagement initiatives to enable our community and employees to have information about Council's plans, services and projects and the opportunity to have their say.	Continued operation of Have Your Say -community facing.	
	Establish ELT approval process for business improvement, policy development and other opportunities identified within the organisation.	
5.4.4 Provide a communications service (for other functions within Council) including graphic design, marketing and communications, advertising and planning, advice and delivery.	Annual service	
5.4.5 Undertake design of statutory documents including corporate plan, operational plan and budget and annual report.	Annual service	
5.4.6 Liaise with media about Council activities and undertake media monitoring of emerging issues.	Annual service	
5.4.7 Review documents and other communication platforms in use across Council to ensure a consistent design (relevant to type) and professional presentation.	Stocktake and audit, with planned review, update and rollout.	
5.4.7 Contribute content and design advice for development of a transparency hub on our website to share our year with the community including dashboards and other information. This will:-share information about the business (operational side) of Council.-be a way to increase the public's access to information (where practical and permitted by law).-providing good quality information for the community on matters / topics of interest.	Identify need and content for publicly facing business information. Prepare concept dashboard for ELT review.	



5.5 Plant, fleet, workshops and depots

We manage our plant, fleet, workshops and depots, including purchase and maintenance of plant, disposal of plant as required through trade or auction, and operations of our workshops and depots.

Highlights

- New electronic fuel system
- New electronic fleet booking system

Challenges

- Lead times for replacement parts and vehicles due to COVID19 pandemic
- Service times for “fit for purpose” fleet and plant



Council Plant, fleet, workshops and depots

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

✓ Undertaken / completed
 ■ In progress
 ✗ Not Started
 ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
5.5.1 Provide fit for purpose fleet assets (determined with input from operators) that continue to be well maintained and safe for use.	Deliver the agreed plant investment plan Review the fleet size to match organisational requirements Continue to implement the fit for purpose review process Continue to operate locally based workshops	■
5.5.2 Maximise productivity for people and plant through: <ul style="list-style-type: none"> Timely attention to scheduled & unscheduled maintenance in accordance with legislation and manufacturers' requirements; Optimum replacement of fleet assets; Availability of critical parts and consumables; Modernisation of Council's bulk and mobile fuel supply equipment; Efficient collection of data critical to supporting the effective management and safety of fleet assets. 	Continue installation of IVMS across the fleet. Investigation of opportunities to streamline data capture in relation to pre-start checks, defect reporting, service scheduling, plant hire and service outcomes using the IVMS. Finalise implementation of the fuel management system	■
5.5.4 Provide financially sustainable fleet assets that meet business requirements: <ul style="list-style-type: none"> Fleet/plant hire rates that reflect whole of life costs and future replacement costs; Bulk purchasing for potential savings; Gaining maximum returns on disposal; Monitoring and reporting on fleet utilisation, inactivity and cost; Appropriate registrations and insurance coverage; Business case development (including options analysis and whole of life cost) for acquisition, retention and replacement of fleet assets. 	Business as Usual Generator designs and procurement are reviewed by Fleet	■
5.5.5 Provide a skilled and competent maintenance team supported by resourced workshops and field servicing equipment to 'keep the wheels turning'.	Investigate options to attract skilled and competent staff Implement agreed capital and operational works programs to upgrade workshop facilities and equipment	■
5.5.6 Maintain and renew Council's accreditation in accordance with the National Heavy Vehicle Accreditation Scheme.	Internal quarterly reporting	✓





5.6 Quarry and quarry pits

We aim to meet and grow internal and external customer demand for quarry materials in a sustainable business.

Highlights

- Purchase of new mobile crushing and screening equipment for the Roma Quarry
- Continued positive feedback from Resources Safety and Health Queensland following inspections
- Production of compliant quarry materials meeting customer and Transport Main Roads specifications
- Recertification of ISO standards
- Department of Transport and Main Roads Quarry Registration and Certification maintained with reduced testing frequency requirements due to product quality and consistency





Challenges

- Significant rainfall events in the region impacted production and supply of material to projects
- Reduced demand for quarry materials relating to infrastructure projects in the region



Roma Quarry and quarry pits

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
<p>5.6.1 Provide for our customers and Council:</p> <ul style="list-style-type: none"> • Optimum quality product and quarrying solutions • Customer focussed civil construction material supply • Safe and healthy quarrying operations, ensuring compliance with the Mining and Quarrying Safety and Health Act 1999. • Conscientious and responsible management of the environment and natural resources <p>As a complementary / free of charge service, provide access to the weighbridge for local business owners.</p>	<p>Supply of quarry products for external and internal customers.Gravel pit material supply program for 2020/21.</p> <p>Review of Council's Regional Gravel Pits and determination of relevant safety legislation (Mining and Quarrying Safety and Health Act 1999 or Work Health Safety Act 2011) and resourcing requirements for statutory positions e.g. Site Senior Executive</p> <p>Completion of respiratory health monitoring and surveillance for all quarry workers to comply with requirements of the Mining and Quarrying Safety and Health Act 1999</p>	
<p>5.6.2 Continually review plant owned and operated in relation to fitness for purpose and prepare any business cases for changes.</p>	<p>Ongoing plant review -including short-, medium- and long-term options</p>	
<p>5.6.3 Prepare and maintain a 10 year mining plan, for the Roma quarry, to guide the direction of operations and minimise operational costs.</p>	<p>Development in accordance with the 10-year mining plan</p>	
<p>5.6.4 Undertake initiatives to develop all aspects of the the quarry business including:</p> <ul style="list-style-type: none"> - workforce initiatives (e.g. planning, training and development and management) - ongoing financial viability. 	<p>Finalise upgrade to communication infrastructureInvestigate Local Area Work Agreements (LAWA) for Roma Quarry</p>	
<p>5.6.5 Ensure the optimal use of quarry pits.</p>	<p>Quarry pit optimisation -including planning for the annual capital works programPreparation of a fact sheet for the community on quarry pit use and managementquarry pit use and management</p>	
<p>5.6.6 Identify and plan for rehabilitation obligations for any pits which are no longer used or anticipated to be used to ensure compliance with conditions of the Environmental Authority and the Environmental Protection Act 1994.</p>		
<p>5.6.7 Develop and implement a program to progressively rehabilitate the northern and eastern part of the Roma Quarry.</p>	<p>Development of the quarry in accordance with the 10-year Mine Plan and rehabilitation of any areas identified as being available for rehabilitation (if applicable)</p>	
<p>5.6.8 Expand the scope of third party certification (encompassing quality, safety and environment), ultimately implementing an integrated system and undertake continual improvement.</p>	<p>Continued operation in accordance with the integrated management system (quality, safety and environment)</p>	
<p>5.6.9 Finalise outstanding matters from the purchase of the Roma quarry.</p>	<p>Construct and fence out access road along the eastern boundary of the Roma Quarry</p>	
<p>5.6.10 Provide input where required for the National Competition Policy business activity review.</p>	<p>Annual review</p>	



5.7 Customer service

We receive, process and report on requests received from customers (residents, visitors and businesses).

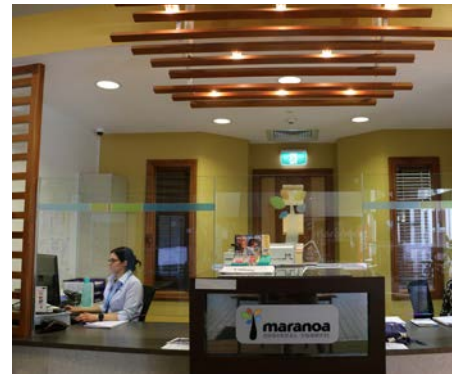
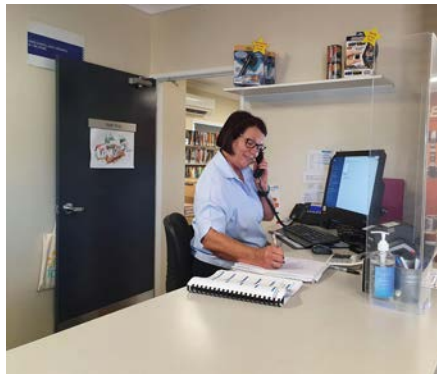
We also provide input into the policies and administer the system for how customer requests and complaints are managed within Council.

Highlights

- Facility booking software installed and operational, greatly assisting the efficiency of monitoring the regions facilities.





Challenges

- Changes in technologies subsequent to COVID-19 pandemic.



Customer Service Centres across the region

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
5.7.1 Offer a range of ways to lodge requests with Council - in person, at one of our Customer Service offices, telephone, e-mail and letter.	System capability is improved so that customers can access council through a range of options such as telephone, email, letter and online	
5.7.2 Implement and continue to improve Council's Customer Request System.	CRM system is in place and is effectively monitored and reported on through the CEO Dashboard	
5.7.3 Develop and periodically review policies applicable to customer service: - Customer Service Policy - Complaint Management Policy and Process	Review of policies in line with additional legislation (e.g., Human Rights)	
5.7.4 Review customer service performance against service levels and seek feedback	Business Intelligence and CEO dashboard completed monthly Satisfaction survey in place for CRMS Monitor and report on customer satisfaction monthly	
5.7.5 Provide and promote access to local customer service officers based in each service centre.	Review of existing Customer Service procedures and update to reflect transition to local area customer service delivery (operating locally model)	
	Training for existing, new and relief staff across the organisation	
	Back up resourcing for local area customer service centres (over the counter and telephone)Customer Service Officer	
	Back up resourcing for local area customer service centres (over the counter and telephone) is in place	
	Ensure content knowledge system is up to date and allowing requests to be resolved first time where ever possible	
	Ensure that the CRM system can effectively respond to customers	
	Promotion of the local office number for each area (go local campaign)	
	5.7.6 Establish service level targets by request types.	Identify and define service level targets annually
5.7.7 Establish a cross Council Customer Service team for communication and service standards.	CSO's meet monthly around hot issues.	
5.7.8 Coordinate the after hours service numbers and rosters.	Local Roster development transitioning to the Local Area Director	
5.7.9 Review and implement processes for messages on hold.	Identify improvement projects annually and implement	
5.7.10 Continue to operate the Post Office for Yuleba.	Post Office services delivered.	



5.8 Information management

We provide policy, process, system and operational support for the management of Council's information.

We process right to information and information privacy access applications in accordance with Council's legislative obligations.

Highlights

- Continued move to digitise permanent historical Building/Planning Records. These records have been imported into the Records Management System.
- High scoring internal audit of Statutory and Regulatory Compliance Management (including Fraud Prevention and Management)





Challenges










- Records storage is a constant challenge, with only limited permanent storage rooms located across the Region.
- Double handing of archive boxes when they are moved in readiness for the disposal process.



Information Management Team in the Roma Archive room

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

 Undertaken / completed
  In progress
  Not Started
  Deferred

What we aim to do	2022/23	2022/23 Progress
5.8.1 Manage and maintain Council's recordkeeping framework, policies, processes and system to ensure public records are reliable, available and secure as per legislative and Queensland Government requirements.	Business as Usual	
	Implement the classification restructure and train staff on new structure	
	Go-live of new online (intranet)* register for legal documents and ongoing maintenance.	
5.8.2 Retain and dispose of records in compliance with the Public Records Act 2002 and Public Records Regulation 2014.	Business as Usual	
5.8.3 Collect, register and distribute daily incoming correspondence. Information management officers and mail boxes maintained in Roma & Mitchell.	Business as Usual	
5.8.4 Assist employees with, and provide guidance in relation to, use of the record management system and recordkeeping within the public sector.	Business as Usual	
	Update handbook and fact sheets when business migrates from CM9 to CM10	
5.8.5 Process Right to Information applications in compliance with the Right to Information Act 2009 and Right to Information Regulation 2009.	Maintaining Council website on Right to Information details	
5.8.6 Processing Information Privacy access applications in compliance with the Information Privacy Act 2009 and Information Privacy Regulation 2009.	Maintaining Council website with application details	



5.9 Laboratory

We provide water and sewerage testing for Council operations and to the public on a fee for service basis.

Highlights

- Completed all outstanding audit items.

Challenges

- Service levels to essential services can be impaired due to specialised skillset of staff.

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

✓ Undertaken / completed ■ In progress ✗ Not Started ➔ Deferred

What we aim to do	2022/23	2022/23 Progress
5.9.1 Provide water microbiological testing (Water, Pools, Water Cartage).	Annual testing program for: - Water supply - Town pools Testing for external water carters (fee for service)	✓
5.9.2 Provide sewerage testing.	Annual testing program for: - Sewerage treatment plants	✓
5.9.3 Undertake a review of pricing.	Progressive review of the pricing (fee) structure.	■



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 2022/23 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 \$271 thousand
- Net result – a surplus of \$6.533 million
- Capital expenditure - \$32.2 million
- Cash, cash equivalents and investments - \$131.6 million with \$3.551 million earned in interest and investment revenue.
- No new borrowings

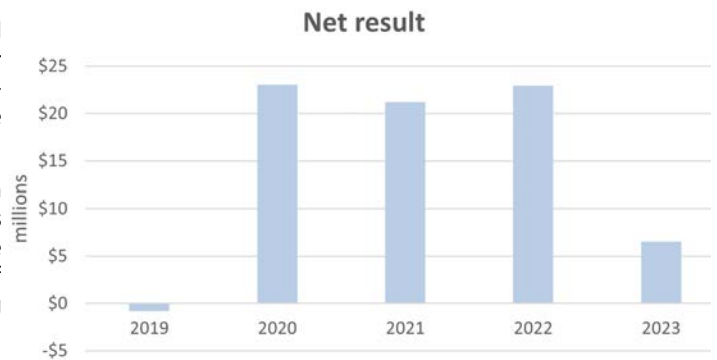
Council's annual financial statements are included in Part 4 - Financial information.

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

Statement of comprehensive income

The statement of comprehensive income measures how Council performed in relation to income and expenses for the year. For 2022/23, there was a net result of \$6.533 million (2021/22 – \$22.963 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.

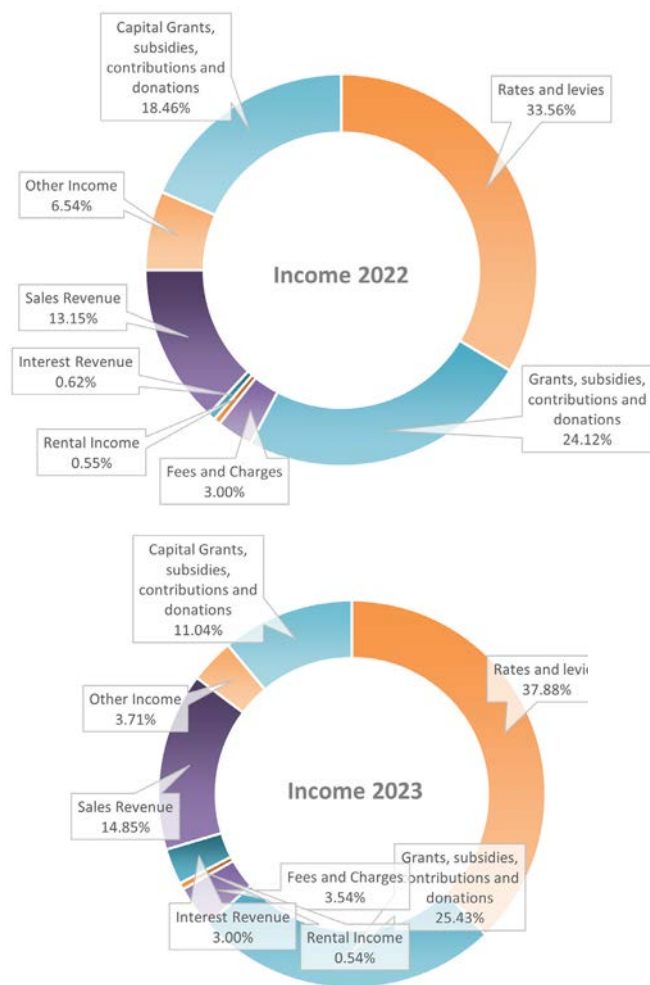


5 year summary of income and expenses					
Income	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000
Rates, levies and charges (net of discounts)	33,923	36,559	41,839	40,880	44,798
Fees and charges	2,499	3,493	3,953	3,658	4,182
Rental income	643	656	663	665	644
Interest received (including investment revenue)	2,036	1,499	829	761	3,551
Sales revenue - Saleyards	4,420	4,054	3,627	3,480	4,381
Sales revenue - Other	13,703	16,915	13,473	12,537	13,181
Grants (general purpose)	17,693	16,720	17,355	22,424	20,678
Grants (project based)	19,449	17,098	18,053	24,525	18,192
Contributions (recurrent and capital)	14,522	14,940	12,238	4,912	4,259
Other revenue and donations	2,681	3,383	3,451	3,421	3,551
Capital income	49	157	418	4,551	839
Total Income	111,618	115,474	115,899	121,814	118,256
Expenses	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000
Employee costs	27,646	28,915	28,894	28,346	31,182
Materials and services	28,431	33,749	37,146	41,006	48,228
Finance costs	1,638	1,391	1,035	1,846	2,832
Depreciation	19,809	19,764	19,442	20,890	22,392
Expenses - capital	34,895	8,612	8,174	6,763	7,089
Total expenses	112,419	92,431	94,691	98,851	111,723
Net result	(801)	23,043	21,208	22,963	6,533

Income

Council's total income for the financial year was \$118.256 million.

A breakdown of Council's 2022/23 income is shown below.



Net rates, levies and charges - \$44.798 million

- General rates levied totalled \$35.359 million less discounts allowed of \$1.170 million and Council pensioner remissions of \$0.247 million.
- Special rates and charges from wild dog management, state government precept and rural fire brigades - \$0.817 million.
- Water charges of \$3.648 million for access infrastructure charges and \$1.860 million for water usage (consumption) and other water revenue (rental, sundries).
- Sewerage charges of \$2.898 million
- Waste management charges of \$1.633 million.

Fees and charges - \$4.182 million

This amount includes user fees and charges of \$1.451 million, with the balance comprising:

- Town planning, building and development fees - \$0.397 million
- Animal registrations - \$0.165 million
- Infringements - \$0.030 million
- Licences and registrations - \$0.048 million
- Cemetery fees - \$0.190 million
- Other statutory fees - \$1.478 million
- Other fees and charges - \$0.423 million.

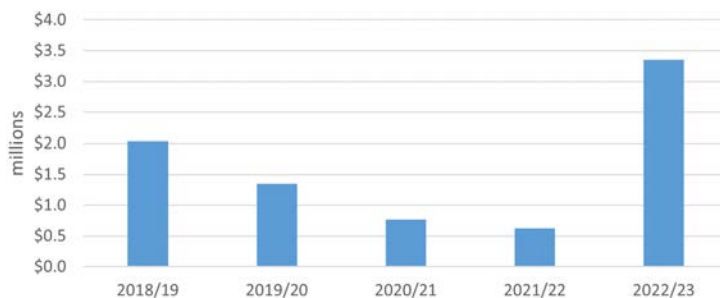
Interest revenue - \$3.551 million

This comprises:

- Interest on investments - \$3.249 million
- Interest on outstanding rates and charges - \$0.200 million
- Bank interest - \$0.102 million.

Council actively managed its cash investments in 2022/23 following Council's investment policy which allows for a diversified portfolio of investments used to maximise returns, while minimising risk. During 2022/23 interest rate increases have enabled Council to earn more than prior years.

Interest and investment interest

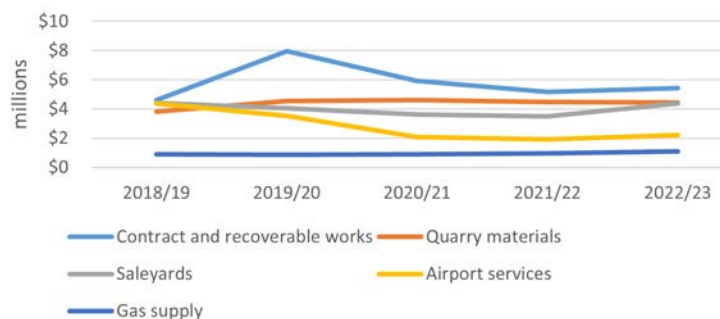


Sales revenue - \$17.562 million

Sales revenue accounted for a significant portion of Council income (\$16.017 million in 2020/21).

- Quarry materials - \$4.447 million
- Airport services - \$2.213 million
- Saleyards - \$4.381 million
- Contract and recoverable works - \$5.427 million
- Gas supply - \$1.094 million.

5 year trend for sales revenue



Operating grants, subsidies, contributions and donations - \$30.075 million

- The majority of Council's operating grants came from the Federal Government in the form of an annual Financial Assistance Grant of \$20.678 million.
- Other grant revenue included \$5.536 million for flood damage.
- Contributions - \$1.038 million.
- Australian Government subsidies and grants - \$1.451 million.
- Queensland Government subsidies and grants - \$1.362 million.

Capital revenue - \$13.054 million

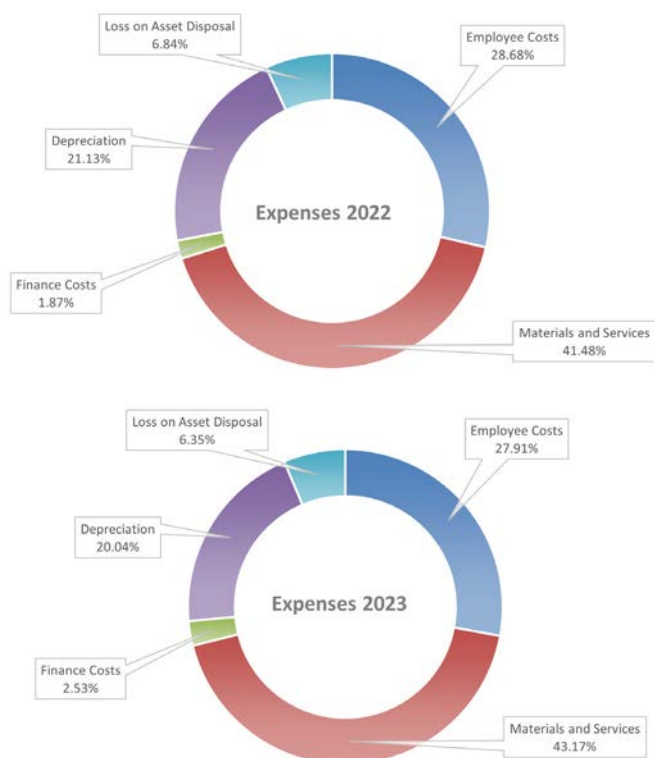
Capital revenue varies from year to year depending on the level of grant funding secured and also the level of upgrade works funded by the energy sector (in the form of contributions).

- Queensland government subsidies and grants - \$2.300 million (17.62%)
- Australian government subsidies and grants - \$6.582 million (50.42%)

Expenses

Council's total expenses for 2022/23 were \$111.723 million.

Expenses consist of materials and services, employee costs, depreciation, capital expenses and finance costs. A breakdown of Council's 2022/23 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 \$48.228 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 \$31.182 million included employee salaries and wages, superannuation, leave entitlements and councillors' remuneration.

Council's depreciation expense this year was \$22.392 million. Although this does not represent cash spent, it recognises the value of our assets 'consumed' during the period.

Operating result	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating (recurrent) revenue	81,562	85,956	92,165	94,780	104,363
Operating (recurrent) expenses	77,524	83,819	86,517	92,088	104,643
Operating surplus / (deficit)	4,038	2,137	5,648	2,692	(271)
Operating surplus ratio	4.95%	2.49%	6.13%	2.84%	-0.26%

Statement of cash flows

Cash and cash equivalents was \$131.623 million as at 30 June 2023. This cash balance is sufficient to cover Council's restricted assets and commitments including unspent government grants and subsidies of \$7.680 million, contract liabilities of \$29.166 million, unspent developer contributions \$3.398 million, unspent loan monies \$1.246 million and internally imposed expenditure restrictions – reserves for future works \$29.960 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:

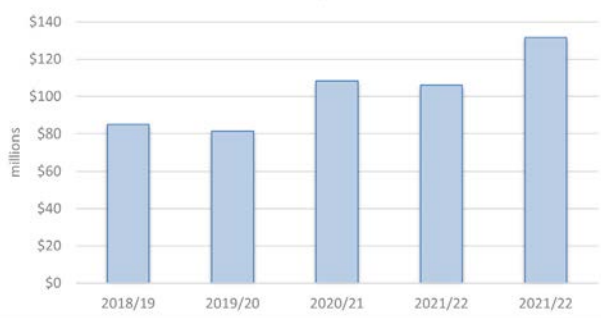
1. How much money we started the year with;
2. Where the incoming money came from;
3. Where the money was spent;
4. How much money we had left at the end of the year.

The statement of cash flows quantifies the inflows and outflows of cash for 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 \$45.158 million.
- Investing activities - includes money Council receives and spends when buying or selling property, plant and equipment and invests cash – Net inflow of \$1.228 million.
- Financing activities – incorporates cash received if Council takes out new loans or repays loans – Net outflow of \$1.773 million.

Cash, cash equivalents and investments balances at year end



Statement of changes in equity

Community equity:

Asset revaluation surplus - \$420.838 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 - \$607.671 million

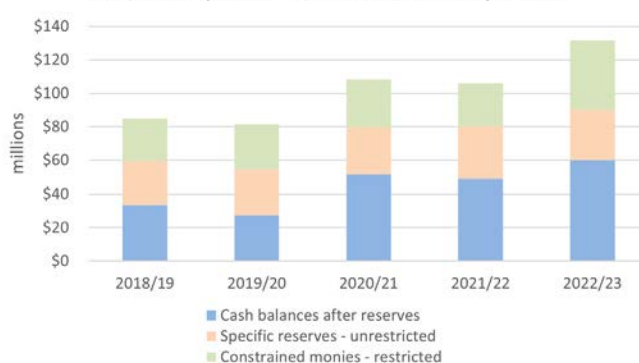
This amount represents Council's estimated net wealth at the end of the year.

Statement of financial position

Current assets - \$148.168 million

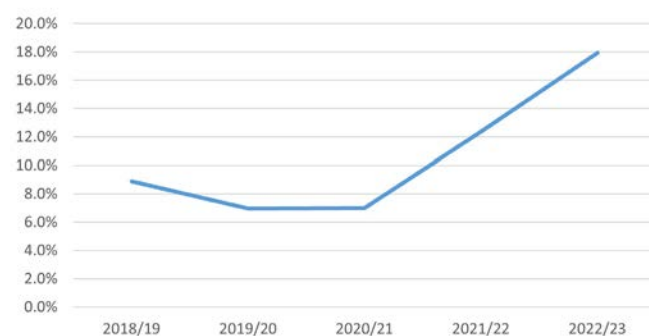
The major component of current assets was cash, cash equivalents and financial assets (investments) totalling \$131.623 million at 30 June 2023. Of these funds, \$41.490 million has external restrictions on how it is spent (i.e. specific grants, subsidies and contributions not spent) while a further \$29.960 million has internally imposed restrictions (specific Council reserves).

Cash, cash equivalents and investments at year end



The other component is rates and other receivables. Below are the percentages of rates in arrears over the last five years. The rates in arrears ratio was 17.94% in 2022/23, an increase of 5.56% on the prior year.

Rates in arrears ratio



Cash flow	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening cash and cash equivalents balance	21,880	54,521	33,902	59,310	55,860
Net cashflow from operating activities - net inflow	25,719	24,179	35,802	13,948	45,158
Net cashflow from investing activities - net inflow / (net outflow)	3,858	(46,332)	(10,359)	(15,688)	1,228
Net cashflow from financing activities - net inflow / (net outflow)	3,064	1,535	(35)	(1,710)	(1,773)
Closing cash balance	54,521	33,902	59,310	55,860	100,473
Plus investments on hand	30,452	47,450	48,950	50,200	31,150
Total cash, cash equivalents and financial assets (investments)	84,973	81,352	108,260	106,060	131,623

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 \$373,000 to \$1,948 million. Council plans to continue to monitor and review the level of these goods and materials.

Non-current assets - \$971.783 million

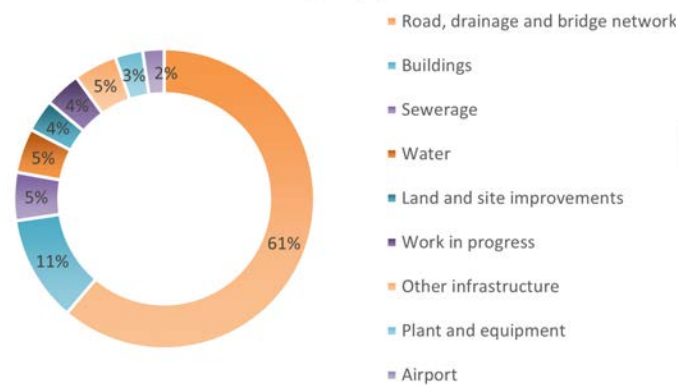
This figure is the value of Council’s land, buildings, plant and equipment, infrastructure assets and capital works in progress at 30 June 2023.

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 (roads and drainage) in 2017/18 and water, sewerage and gas in 2020/21, which were reviewed again in 2022/23.

Asset group	\$'000
Land and site improvements	34,075
Buildings	111,160
Plant and equipment	28,935
Road, drainage and bridge network	594,829
Water	46,464
Sewerage	50,617
Other infrastructure	45,504
Airport	22,416
Work in progress	37,783
Total	971,783

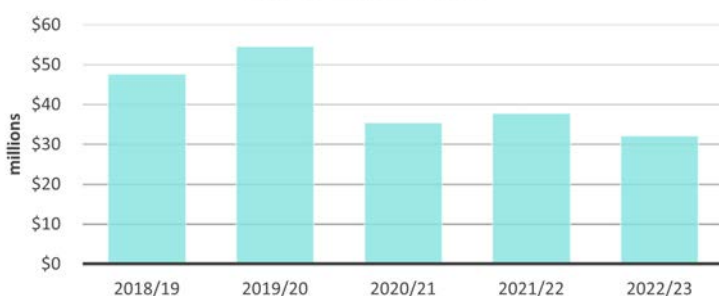
Council’s road, drainage and bridge network is by far the largest asset type representing 61% of the total value of our assets. This is followed by buildings with 11% and then water network, sewerage network and land and site improvements.

Assets by Type



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.

Capital Expenditure



Liabilities

Council owes \$15.402 million in loans

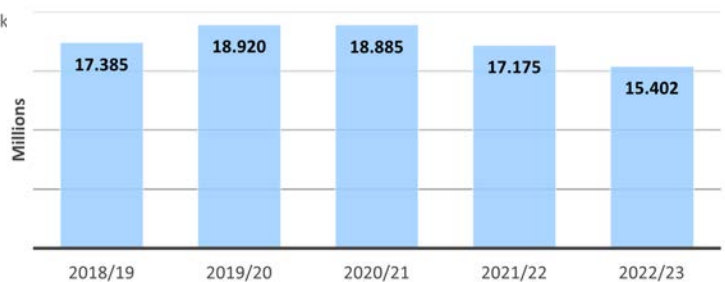
Local governments, in general, have a very high level of assets under their control but are limited in revenue raising opportunities. This means that the majority of Councils in Queensland have to rely on borrowing or substantial grants to fund major capital works, while using their general revenue (rates,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

Details of all loan balances as at 30 June 2023 are as follows

Loan balances - 30 June 2023	
Description of purpose	\$'000
Levee	1,805
Water infrastructure (Roma)	1,643
Roma Saleyards Precinct - truck stop infrastructure	1,434
Roma Saleyards Precinct - land purchase and washdown facility	1,836
Roma Airport runway	2,070
Water bores	284
Sewer relining	2,506
Energy upgrade facilities	309
Bigger Big Rig Tourism Infrastructure	2,315
Saleyards new building	487
Roadworks	713
Total	15,402

There were no new borrowings in 2022/23. Our total repayments of borrowings were \$1.773 million.

Total borrowings (loans) at year end



Comparative loan balances

	\$ million
2018/19	17.39
2019/20	18.92
2020/21	18.89
2021/22	17.18
2022/23	15.40

Financial sustainability ratios

Operating surplus ratio

The Operating Surplus Ratio indicates the extent to which operational (recurrent) revenues raised cover operating (recurrent) expenses.

Calculated as: Net operating result/Total operating revenue (excluding capital items).

The Financial Management Sustainability Guideline 2013 has set the target of between 0% and 10%. Council's performance when compared to the last few years has been negatively impacted in part due to loss of sales revenue and maintaining service levels to customers at previous levels. The ratio for 2022/23 is negative 0.26% which is just below the target range. Council's 5-year average operating ratio is 3.23%, which is within the target range.

Asset sustainability ratio

The Asset Sustainability Ratio indicates the extent to which assets are being replaced as they reach the end of their useful lives.

Calculated as: Capital expenditure on replacement infrastructure assets (renewals)/Depreciation expense on infrastructure assets.

The Financial Management Sustainability Guideline 2013 has set the target at greater than 90%. Achieving this target indicates that Council is renewing and replacing its assets at a greater rate than they are wearing out.

The ratio was 83.52% in 2022/23, which is below target range. Council's 5-year average asset sustainability ratio is 146.51% which is within the target range.

Net financial liabilities ratio

The Net Financial Liabilities Ratio indicates the extent to which operating revenue (including grants and subsidies) can cover net financial liabilities (usually loans and leases).

Calculated as: (Total liabilities – current assets)/Total operating revenue.

The Financial Management Sustainability Guideline 2013 has set the target as not greater than 60%.

Councils that have net financial liabilities that are greater than 60 per cent of operating revenue have a limited capacity to increase loan borrowings and may experience stress in servicing current debt.

Council has a negative 54.35% ratio, which means that Council has ability to increase its loan borrowing. In the case of this particular ratio, a negative ratio is a strength.

Key local government financial indicators		2023 actual result	Benchmark	Within limits
Ratio	Description			
Operating surplus ratio	This is the indicator of the extent to which operating (recurrent) revenue raised cover operational expenses only or is available for capital funding.	-0.26%	0-10%	No
Asset sustainability ratio	This ratio helps to show whether Council is replacing assets as their service potential is used up.	83.52%	Greater than 90%	No
Net financial liability	This ratio explains the extent to which operating revenue can cover net financial liabilities.	-54.35%	Less than 60%	Yes

5 year trend - local government financial indicators					
Ratio	2018/19	2019/20	2020/21	2021/22	2022/23
Operating surplus ratio	4.95%	2.49%	6.13%	2.84%	-0.26%
Asset sustainability ratio	205.94%	188.01%	134.35%	120.74%	83.52%
Net financial liability	-42.68%	-28.88%	-43.58%	-55.10%	-54.35%

Maranoa Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



General Purpose Financial Statements

for the year ended 30 June 2023

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Maranoa Regional Council

Statement of Comprehensive Income

for the year ended 30 June 2023

\$'000	Notes	2023	2022
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	44,798	40,880
Fees and charges	3b	4,182	3,658
Sales revenue	3c	17,562	16,017
Grants, subsidies, contributions and donations	3d(i)	30,075	29,378
Other revenue		3,551	3,421
Total recurrent revenue		100,168	93,354
Recurrent other income			
Rental income		644	665
Interest received		3,551	761
Total recurrent other income		4,195	1,426
Total recurrent revenue and other income		104,363	94,780
Capital revenue			
Grants, subsidies, contributions and donations	3d(ii)	13,054	22,483
Capital other income			
Capital income	4	839	4,551
Total capital revenue and other income		13,893	27,034
Total income		118,256	121,814
Expenses			
Recurrent expenses			
Employee and councillor costs	5	31,182	28,346
Materials and services	6	48,228	41,006
Finance costs	7	2,832	1,846
Depreciation and amortisation	12	22,392	20,890
Total recurrent expenses		104,634	92,088
Other expenses			
Capital expenses	8	7,089	6,763
Total other expenses		7,089	6,763
Total expenses		111,723	98,851
Net result		6,533	22,963
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	12	49,109	43,270
Total other comprehensive income for the year		49,109	43,270
Total comprehensive income for the year		55,642	66,233

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
Assets			
Current assets			
Cash and cash equivalents	9	100,473	55,860
Financial assets	9	31,150	50,200
Receivables	10	10,960	8,637
Inventories		1,948	2,321
Contract assets	13	973	3,722
Other assets		410	1,180
Non-current assets classified as held for sale	11	2,254	2,259
Total current assets		148,168	124,179
Non-current assets			
Property, plant and equipment	12	971,783	920,642
Total non-current assets		971,783	920,642
Total Assets		1,119,951	1,044,821
Liabilities			
Current liabilities			
Payables	14	18,280	20,689
Contract liabilities	13	29,166	6,208
Borrowings	15	1,855	1,792
Provisions	16	3,622	3,579
Total current liabilities		52,923	32,268
Non-current liabilities			
Payables	14	1,489	1,467
Borrowings	15	13,547	15,383
Provisions	16	23,483	22,836
Total non-current liabilities		38,519	39,686
Total Liabilities		91,442	71,954
Net community assets		1,028,509	972,867
Community equity			
Asset revaluation surplus		420,838	371,729
Retained surplus		607,671	601,138
Total community equity		1,028,509	972,867

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Asset revaluation surplus	Retained surplus	Total equity
2023				
Balance as at 1 July		371,729	601,138	972,867
Net result		–	6,533	6,533
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	12	48,744	–	48,744
- (Increase)/decrease in future rehabilitation - refuse sites		365	–	365
Other comprehensive income		49,109	–	49,109
Total comprehensive income for the year		49,109	6,533	55,642
Balance as at 30 June		420,838	607,671	1,028,509
2022				
Balance as at 1 July		325,754	578,175	903,929
Net result		–	22,963	22,963
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	12	43,270	–	43,270
- (Increase)/decrease in future rehabilitation - refuse sites		2,705	–	2,705
Other comprehensive income		45,975	–	45,975
Total comprehensive income for the year		45,975	22,963	68,938
Balance as at 30 June		371,729	601,138	972,867

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 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
Payments to suppliers and employees		(87,058)	(76,984)
Receipts from customers		78,310	60,764
		<u>(8,748)</u>	<u>(16,220)</u>
Receipts			
Rental income		644	665
Interest received		3,551	761
Non capital grants and contributions		50,284	29,379
Other		–	875
Payments			
Borrowing costs		(573)	(637)
Other		–	(875)
Net cash inflow (outflow) from operating activities	20	<u>45,158</u>	<u>13,948</u>
Cash flows from investing activities			
Receipts			
Proceeds from financial assets		19,050	–
Proceeds from sale of property, plant and equipment		1,328	667
Grants, subsidies, contributions and donations		13,054	22,483
Payments			
Payments for financial assets		–	(1,250)
Payments for property, plant and equipment		(32,204)	(37,588)
Net cash inflow (outflow) from investing activities		<u>1,228</u>	<u>(15,688)</u>
Cash flows from financing activities			
Payments			
Repayment of borrowings		(1,773)	(1,710)
Net cash inflow (outflow) from financing activities		<u>(1,773)</u>	<u>(1,710)</u>
Net increase/(decrease) in cash and cash equivalents held		<u>44,613</u>	<u>(3,450)</u>
plus: cash and cash equivalents - beginning		55,860	59,310
Cash and cash equivalents at the end of the financial year	9	<u>100,473</u>	<u>55,860</u>
Additional information:			
plus: Investments on hand – end of year	9	31,150	50,200
Total cash, cash equivalents and financial assets		<u>131,623</u>	<u>106,060</u>

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

Maranoa Regional Council

Notes to the Financial Statements

for the year ended 30 June 2023

Note 1. Information about these financial statements

(a) Basis of preparation

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

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023. 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 2022, none of the standards had a material impact on reported position, performance and cash flows.

(c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The standards are not expected to have a material impact on Council's financial statements in the period of initial recognition.

(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 18
- Financial instruments and financial risk management – Note 22
- 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 2023

Note 2. Analysis of results by function

(a) Council functions – component descriptions

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, organisational development, recruitment and onboarding, and human resource management.

CORPORATE AND COMMUNITY SERVICES

The objective of this function is to provide professional corporate and community services including financial management, information and communication technology, information management, customer service, animal control and community safety, elected member services, communications, cemeteries, integrated quality, safety and environment (including enterprise risk), 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, 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 2023

Note 2. Analysis of results by function

(b) Council functions - analysis of results by function

Functions \$'000	Gross program income			Gross program expenses		Total income	Total expenses	Net result from recurring operations	Net result	Total assets
	Recurring grants	Recurring other	Capital grants	Recurring	Capital other					
2023										
Office of the CEO and leadership	138	-	-	(4,803)	-	138	(4,803)	(4,665)	(4,665)	-
Corporate and community services	20,791	38,858	-	(11,816)	50	59,699	(11,816)	47,883	47,883	160,580
Development, facilities and environment	1,084	2,060	1,639	(17,673)	(473)	4,783	(18,146)	(14,529)	(13,363)	125,665
Energy sector roadworks	1,038	5,099	2,830	(5,625)	-	8,967	(5,625)	512	3,342	-
Road network	6,426	121	8,007	(28,023)	(5,748)	14,554	(33,771)	(21,476)	(19,217)	635,690
Infrastructure services	36	1,710	476	(5,338)	(595)	2,222	(5,933)	(3,592)	(3,711)	5,257
Waste	109	3,459	-	(5,328)	400	3,968	(5,328)	(1,760)	(1,360)	4,477
Gas	-	1,341	-	(964)	(5)	1,341	(969)	377	5,987	-
Plant, fleet and workshops	387	107	30	(2,628)	389	913	(2,793)	(2,134)	(1,880)	16,613
Water infrastructure	48	6,069	34	(7,042)	(35)	6,171	(7,077)	(905)	(906)	50,212
Sewerage infrastructure	18	3,023	35	(2,665)	(68)	3,076	(2,733)	376	343	52,471
Quarry (Roma)	-	5,612	-	(5,667)	-	5,612	(5,667)	(55)	(55)	7,206
Airports	-	2,232	3	(2,663)	-	2,235	(2,663)	(431)	(428)	29,483
Saleyards (Roma)	-	4,577	-	(4,399)	-	4,577	(4,399)	178	178	26,310
Total	30,075	74,288	13,054	(104,634)	(7,089)	118,256	(111,723)	(271)	6,533	1,119,951
2022										
Office of the CEO and leadership	118	-	-	(3,333)	-	118	(3,333)	(3,215)	(3,215)	-
Corporate and community services	22,536	32,170	30	(9,244)	3	54,739	(10,119)	45,462	44,620	134,812
Development, facilities and environment	969	1,821	3,735	(16,979)	1,103	7,628	(17,136)	(14,189)	(9,510)	116,393
Energy sector roadworks	484	4,894	4,021	(5,056)	-	9,399	(5,056)	322	4,343	-
Road network	4,486	66	13,770	(25,217)	(5,430)	18,322	(30,647)	(20,665)	(12,325)	607,210
Infrastructure services	-	1,863	302	(5,138)	-	2,185	(5,138)	(3,255)	(2,953)	4,242
Waste	284	3,183	468	(4,180)	3,277	7,212	(4,180)	(713)	3,032	2,691
Gas	-	1,299	-	(826)	(66)	1,299	(894)	473	405	5,645
Plant, fleet and workshops	501	67	-	(1,762)	168	736	(1,835)	(1,194)	(1,099)	19,927
Water infrastructure	-	6,140	7	(6,316)	-	6,147	(6,474)	(176)	(327)	47,018
Sewerage infrastructure	-	2,936	-	(2,536)	-	2,936	(2,536)	400	400	49,878
Quarry (Roma)	-	5,123	-	(4,796)	-	5,123	(4,796)	327	327	2,950
Airports	-	2,147	150	(2,717)	-	2,297	(2,717)	(570)	(420)	28,368
Saleyards (Roma)	-	3,673	-	(3,988)	-	3,673	(3,988)	(315)	(315)	25,687
Total	29,378	65,402	22,483	(92,088)	(6,763)	121,814	(98,851)	2,692	22,963	1,044,821

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue

\$ '000	2023	2022
(a) Rates, levies and charges		
Rates and annual charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.		
General rates	35,359	31,551
Water	3,648	3,497
Water consumption, rental and sundries	1,860	2,192
Sewerage	2,898	2,774
Waste management	1,633	1,568
Special rates and charges	817	695
Total rates and utility charge revenue	46,215	42,277
Less: discounts	(1,170)	(1,153)
Less: pensioner remissions	(247)	(244)
Total rates, levies and charges	44,798	40,880

(b) Fees and charges

Revenue arising from fees and charges is recognised at the point in time when or as the performance obligation is completed and the customer receives the benefit of the goods / 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	2023	2022
Building and development fees	239	186
Infringements	30	33
Licences and registrations	48	35
Town planning fees	158	141
Animal registrations	165	143
Cemetery fees	190	169
Other statutory fees	1,478	1,149
User fees and charges	1,451	1,442
Other fees and charges	423	360
Total fees and charges	4,182	3,658

continued on next page ...

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Notes to the Financial Statements

for the year ended 30 June 2023

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 contract 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	2023	2022
Rendering of services		
Contract and recoverable works	5,427	5,159
Saleyards	4,381	3,480
Gas supply	1,094	973
Airport services	2,213	1,914
Total sale of services	13,115	11,526
Sale of goods		
Quarry materials	4,447	4,491
Total sale of goods	4,447	4,491
Total sales revenue	17,562	16,017

(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, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of the benefit.

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 are recognised at the asset's fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Capital grants

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control and under an agreement which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue (continued)

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.

Physical assets contributed to Council by developers in the form of roadworks, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) 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.

\$ '000	2023	2022
(i) Operating		
General purpose grants	20,678	22,424
Queensland government subsidies and grants	1,362	1,369
Australian government subsidies and grants	1,451	597
Donations	10	2
Contributions	1,038	499
Flood damage grants	5,536	4,487
Total recurrent grants, subsidies, contributions and donations	30,075	29,378

(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	2,300	6,102
Australian government subsidies and grants	6,582	4,405
Contributions	3,221	4,413
Flood damage grants	951	7,563
Total capital grants, subsidies, contributions and donations	13,054	22,483

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

\$ '000	2023		2022	
	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	28,112	15,017	29,255	22,606
	28,112	15,017	29,255	22,606

Notes to the Financial Statements

for the year ended 30 June 2023

Note 4. Capital income

\$ '000	Notes	2023	2022
(a) Gain / loss on disposal of non-current assets			
Proceeds from the disposal of property, plant and equipment		1,067	553
Less: carrying value of disposed property, plant and equipment	12	(628)	(154)
Gain on disposal of non-current assets		439	399
(b) Provision for restoration of land			
Discount rate adj. - refuse restoration		400	3,277
		400	3,277
(c) Other			
Impairment of non-current assets held for sale		–	875
		–	875
Total capital income		839	4,551

Note 5. Employee and councillor costs

\$ '000	Notes	2023	2022
Employee benefit expenses are recorded when the service has been provided by the employee.			
Wages and salaries		22,154	20,971
Councillors remuneration		793	782
Annual, sick and long service leave entitlements		4,999	3,544
Termination benefits		78	–
Superannuation	19	3,061	3,004
		31,085	28,301
Other employee related expenses		97	45
Total Employee benefits		31,182	28,346

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

	2023 Number	2022 Number
Additional information:		
Total Council employees at the reporting date:		
Elected members	9	9
Other	307	300
Total full time equivalent employees	316	309

Notes to the Financial Statements

for the year ended 30 June 2023

Note 6. Materials and services

\$ '000	2023	2022
Expenses are recorded on an accruals basis as Council receives the goods or services.		
Advertising and marketing	193	133
Administration supplies and consumables	64	55
Audit of annual financial statements by the Auditor-General of Queensland	71	143
Communications and IT	1,743	1,638
Consultants	24	219
Contractors	4,568	5,196
Donations paid	341	280
Power	1,760	1,514
Subscriptions and registrations	286	264
Travel	9	3
Insurance	1,880	1,730
Commercial waste levy	1,113	821
Legal services	514	681
Materials issued from store	1,764	1,495
Plant and vehicle running costs	2,355	2,037
Operations and maintenance	23,106	18,146
Other materials and services	8,437	6,651
Total materials and services	48,228	41,006

Total audit fees quoted by the Queensland Audit Office relating to the 2022/2023 financial statements are \$111,000 (2022: \$103,000).

Note 7. Finance costs

\$ '000	Notes	2023	2022
Finance costs charged by the Queensland Treasury Corporation		573	637
Bank charges		55	52
Impairment of receivables		420	603
Change in expected credit loss	10	967	67
Quarry rehabilitation	16	63	37
Landfill rehabilitation	16	754	450
Total finance costs		2,832	1,846

Notes to the Financial Statements

for the year ended 30 June 2023

Note 8. Capital expenses

\$ '000	Notes	2023	2022
(a) Loss on disposal of non-current assets			
Proceeds from the disposal of property, plant and equipment		261	114
Less: carrying value of disposed property, plant and equipment	12	(690)	(346)
Loss on disposal of non-current assets		429	232
(b) Provision for restoration of land			
Initial recognition of quarry pit provisions		557	–
		557	–
(c) Other capital expenses			
Loss on write-off of assets		6,103	5,656
Community housing transition change in value		–	875
		6,103	6,531
Total capital expenses		7,089	6,763

Note 9. Cash and cash equivalents

\$ '000	2023	2022
Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.		
Cash and cash equivalents		
Cash at bank and on hand	20,500	5,987
Deposits at call	79,973	49,873
Net cash and cash equivalents	100,473	55,860
Investment securities - current		
Term deposits	31,150	50,200
Total current investments securities	31,150	50,200
Total cash, cash equivalents and investments	131,623	106,060

Notes to the Financial Statements

for the year ended 30 June 2023

Note 9. Cash and cash equivalents (continued)

\$ '000	2023	2022
(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:		
Unspent grants and subsidies	7,680	14,084
Contract liabilities	29,166	6,208
Unspent loan monies	1,246	1,808
Unspent developer contributions	3,398	3,735
Total externally imposed restrictions on cash assets	41,490	25,835
(ii) Internal allocations of cash at the reporting date:		
Internal allocations of cash may be lifted by a Council with a resolution.		
Future capital works	29,960	31,097
Total internally allocated cash	29,960	31,097
Total unspent restricted cash	71,450	56,932

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

Trust funds held for outside parties

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	147	367
Security deposits	808	555
	955	922

Notes to the Financial Statements

for the year ended 30 June 2023

Note 10. Receivables

Receivables, loans and advances are amounts owed to Council at year end. They are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after the invoice is issued.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

The loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

Subsequent recoveries of amounts previously written off in the same period are recognised as finance costs in the Statement of Comprehensive Income.

\$ '000	2023	2022
Current		
Rates and charges	9,016	5,451
Other debtors	3,258	3,062
GST recoverable	–	473
Total	12,274	8,986
Less: expected credit loss allowance	(1,314)	(349)
Total current receivables	10,960	8,637

Movement in accumulated impairment losses is as follows:

Opening balance at 1 July	349	292
Add: Increases (or decreases) in the allowance for expected credit loss	967	67
Less: Impaired receivables written-off during year	(2)	(10)
Balance at the end of the year	1,314	349

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

Interest is charged on outstanding rates (4.0% per annum from 1 July 2022, the same as the prior year). No interest is charged on other debtors.

Disclosure - credit risk exposure and impairment of receivables

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

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.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 10. Receivables (continued)

Sales of services or goods: included in this group are charges for airport services, saleyards and quarry materials. Council recognises impairment on these sales based on historical analysis.

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.

Council uses a provision matrix to measure the expected credit losses on statutory charges 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 8 years for each group. Loss rates are based on actual credit loss experience over the past 7 years, current conditions and the Council's view of economic conditions over the expected lives of the receivables.

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.

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.

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.

The following tables provide information about the expected losses for trade receivables for each group of trade receivables as at 30 June 2023 and 30 June 2022. Refer to Note 22 for a reconciliation of debtor subcategories used in the determination of the expected loss allowance to total debtors as disclosed above.

2023	Closing balance	Loss given default	Lifetime expected credit loss
Ageing	\$ '000	%	\$ '000
Sales of services or goods			
Current	613	2%	12
31-60 days	38	11%	4
61-90 days	115	39%	45
90+ days	160	84%	134
Total	926		195
Other debtors			
Current	97	1%	1
31-60 days	5	16%	1
61-90 days	31	38%	12
90+ days	318	82%	261
Total	451		275
Rates and charges: petroleum leases	5,461	15%	844
Total	6,838		1,314

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 10. Receivables (continued)

2022	Closing balance \$ '000	Loss given default %	Lifetime expected credit loss \$ '000
Ageing			
Sales of services or goods			
Current	682	2%	12
31-60 days	42	11%	5
61-90 days	103	38%	39
90+ days	69	82%	56
Total	896		112
Other debtors			
Current	505	1%	4
31-60 days	49	15%	7
61-90 days	2	35%	1
90+ days	292	77%	225
Total	848		237
Total	1,744		349

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	2023	2022
(i) Non-current assets held for sale		
Current		
Non-current assets held for sale		
Land	486	487
Buildings	1,768	1,772
Total non-current assets held for sale	2,254	2,259

Notes to the Financial Statements

for the year ended 30 June 2023

Note 11. Non-current assets Held for Sale (continued)

(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 purposes 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 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 2023/24 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 2023

Note 12. Property, plant and equipment

\$ '000	Works in progress	Land and site improvements		Buildings		Plant and equipment	Road, drainage and bridge network		Water	Sewerage	Other infrastructure	Airport	Total
		Fair Value Level 2	Fair Value Level 2 & 3	Fair Value Level 3	Cost		Fair Value Level 3	Fair Value Level 3					
2023													
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 Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3
Fair value category													
Opening gross balance	38,287	33,994	143,828	49,216	734,719	95,841	74,123	62,024	25,449	1,257,481			
Additions - new	32,204	(407)	(50)	(2,434)	—	—	—	—	—	32,204			
Disposals	—	(388)	(243)	—	(7,341)	(115)	(100)	(57)	—	(2,891)			
Write-offs	—	—	—	—	—	—	—	—	—	(398)			
Revaluation decrements to equity (ARS)	—	—	—	—	—	—	—	—	—	—			
Revaluation increments to equity (ARS)	—	—	—	—	—	—	—	—	—	—			
Work in progress transfers	(32,708)	993	5,293	5,972	16,007	873	1,610	4,749	1,554	89,359			
Total gross value of property, plant and equipment	37,783	34,182	183,827	52,754	794,256	106,290	83,128	68,295	27,384	1,367,899			
Opening accumulated depreciation and impairment	—	237	45,345	22,070	168,693	52,374	25,879	18,330	3,911	336,839			
Depreciation expense	—	47	2,289	3,320	12,335	1,623	820	1,284	674	22,392			
Depreciation on disposals	—	—	(3)	(1,571)	—	—	—	—	—	(1,574)			
Revaluation increments to equity (ARS)	—	(177)	—	—	—	—	—	—	—	(177)			
Revaluation decrements to equity (ARS)	—	—	—	—	—	—	—	—	—	—			
Adjustments and other transfers	—	—	5,074	—	19,992	5,910	5,844	3,191	383	40,394			
Depreciation on write-offs	—	—	(4)	—	—	—	—	—	—	(4)			
Depreciation on write-offs	—	—	(34)	—	(1,593)	(81)	(32)	(14)	—	(1,754)			
Total accumulated depreciation of property, plant and equipment	—	107	52,667	23,819	199,427	59,826	32,511	22,791	4,968	396,116			
Total net book value of property, plant and equipment	37,783	34,075	111,160	28,935	594,829	46,464	50,617	45,504	22,416	971,783			
Other information													
Asset Revaluation Surplus	—	12,837	49,915	—	257,099	34,928	27,373	32,874	5,810	420,836			
Range of estimated useful life (years)	Not depreciated	0-10	8-130	3-100	10-200	6-210	6-210	10-200	13-210	—			
*Asset additions comprise													
Asset renewals on infrastructure	15,889	—	—	—	—	—	—	—	—	15,889			
Asset renewals on other asset classes	177	—	—	—	—	—	—	—	—	177			
Other additions	16,138	—	—	—	—	—	—	—	—	16,138			
Total asset additions	32,204	—	—	—	—	—	—	—	—	32,204			

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Notes to the Financial Statements
for the year ended 30 June 2023

Note 12. Property, plant and equipment (continued)

\$ '000	2022	Works in progress	Land and site improvements		Buildings	Plant and equipment	Road, drainage and bridge network		Water	Sewerage	Other infrastructure		Total
			Fair Value Level 2	Fair Value Level 2 & 3			Fair Value Level 3	Fair Value Level 3			Fair Value Level 3	Fair Value Level 3	
Measurement basis		Cost				Cost							
Fair value category													
Opening gross balance		47,274	44,228	132,504	46,135	665,806	87,829	73,905	49,957	23,918	1,171,556		
Additions - new		37,721	-	-	-	-	-	-	-	-	37,721		
Disposals		-	(230)	(15)	(908)	-	-	-	-	-	(1,163)		
Write-offs		-	-	-	-	(5,010)	(544)	-	(100)	-	(5,654)		
Revaluation decrements to equity (ARS)		-	(10,043)	-	-	-	-	-	-	-	(10,043)		
Revaluation increments to equity (ARS)		-	-	10,661	-	44,167	3,650	413	4,632	1,531	65,054		
Work in progress transfers		(46,709)	39	678	3,889	29,756	4,906	(195)	7,535	-	-		
Total gross value of property, plant and equipment		38,287	33,994	143,828	49,216	734,719	95,841	74,123	62,024	25,449	1,257,481		
Opening accumulated depreciation and impairment		-	186	38,314	19,730	147,124	52,154	26,886	17,399	3,054	304,857		
Depreciation expense		-	51	2,024	2,988	11,944	1,421	770	1,087	605	20,890		
Depreciation on disposals		-	-	(3)	(648)	-	-	-	-	-	(651)		
Revaluation increments to equity (ARS)		-	-	-	-	-	(808)	(1,787)	(124)	-	(2,719)		
Revaluation decrements to equity (ARS)		-	-	5,010	-	9,188	-	-	-	252	14,460		
Adjustments and other transfers		-	-	-	-	2,112	85	-	-	-	2,197		
Depreciation on write-offs		-	-	-	-	(1,685)	(478)	-	(32)	-	(2,195)		
Total accumulated depreciation of property, plant and equipment		-	237	45,345	22,070	168,693	52,374	25,879	18,330	3,911	336,639		
Total net book value of property, plant and equipment		38,287	33,757	98,483	27,146	566,026	43,467	48,244	43,694	21,538	920,642		
Other information													
Asset Revaluation Surplus		-	13,058	39,991	-	226,224	31,147	25,721	30,950	4,638	371,729		
Range of estimated useful life (years)		Not depreciated	0-10	8-130	3-100	10-200	6-210	6-210	10-200	13-210	-		
*Asset additions comprise													
Asset renewals on infrastructure		21,554	-	-	-	-	-	-	-	-	21,554		
Asset renewals on other asset classes		208	-	-	-	-	-	-	-	-	208		
Other additions		15,959	-	-	-	-	-	-	-	-	15,959		
Total asset additions		37,721	-	-	-	-	-	-	-	-	37,721		

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Notes to the Financial Statements

for the year ended 30 June 2023

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.

Land under roads

Land under the roads and reserve land which falls under the *Land Act 1994* or the *Land Title Act 1994* is controlled by the Queensland Government pursuant to the relevant legislation. This land is not recognised in these financial statements.

(b) Measurement

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, design fees and all other establishment costs.

Items of plant and equipment with a total value of less than \$5,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

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, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Road formation and earthworks are considered to be a non depreciable asset under AASB Interpretation 1055 – *Accounting for Road Earthworks*.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 12. Property, plant and equipment (continued)

Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements to the Council or the unexpired period of the lease, whichever is the shorter.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at written down current replacement cost are used to estimate the useful lives of these assets at each reporting date.

Key judgements and estimates

Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the Council.

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,

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 12. Property, plant and equipment (continued)

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).

(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	
2023					
Property, plant and equipment					
Land and site improvements	30/06/22	–	34,075	–	34,075
Buildings - residential	30/06/22	–	3,418	–	3,418
Buildings - other	30/06/22	–	–	107,742	107,742
Road, drainage and bridge network	30/06/21	–	–	594,829	594,829
Water	30/06/22	–	–	46,464	46,464
Sewerage	30/06/22	–	–	50,617	50,617
Other infrastructure assets	30/06/22	–	–	45,504	45,504
Airport	30/06/21	–	–	22,416	22,416
Total property, plant and equipment		–	37,493	867,572	905,065
2022					
Property, plant and equipment					
Land and site improvements	30/06/22	–	33,757	–	33,757
Buildings - residential	30/06/22	–	2,857	–	2,857
Buildings - other	30/06/22	–	–	95,626	95,626
Road, drainage and bridge network	30/06/21	–	–	566,026	566,026
Water	30/06/22	–	–	43,467	43,467
Sewerage	30/06/22	–	–	48,244	48,244
Other infrastructure assets	30/06/22	–	–	43,694	43,694
Airport	30/06/21	–	–	21,538	21,538
Total property, plant and equipment		–	36,614	818,595	855,209

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

During the year, there were no transfers between Level 1 and Level 2 Fair Value hierarchies for recurring fair value measurements.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 12. Property, plant and equipment (continued)

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

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

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

Land and site improvements (level 2)

Land and site improvements assets values were comprehensively valued by independent valuer, APV Valuers & Asset Management effective 30 June 2022. A desktop revaluation update was subsequently undertaken effective 30 June 2023.

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.

Buildings (level 2 and 3)

The fair value of building assets were also comprehensively valued by independent valuer, APV Valuers & Asset Management effective 30 June 2022. A desktop revaluation update was subsequently undertaken effective 30 June 2023.

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.

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Maranoa Regional Council

Notes to the Financial Statements

for the year ended 30 June 2023

Note 12. Property, plant and equipment (continued)

The scale is as follows:

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

The Indexation Percentage for the Building Valuations has been derived from reference to actual costs where details have been provided of recent construction, costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook), Construction Data from the Australian Bureau of Statistics and APV's own internal market research and costings. Analysis of these construction cost guides and research has determined that the approximate increase in building costs over the period from 1 July 2022 to 30 June 2023 for each building type is:

Building Category	Index %
Residential	11.50%
Commercial	10.50%
Industrial	10.50%
Civic	10.50%
Amenities	7.75 - 10.50%
Other Structures	8.25 - 14.25%

Infrastructure assets

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

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

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Notes to the Financial Statements

for the year ended 30 June 2023

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 and airport

Current replacement cost:

Roads, drainage and bridge and airport assets were comprehensively valued by APV Valuers as at 30 June 2021. A desktop revaluation update was subsequently undertaken effective 30 June 2022 and 30 June 2023.

The indexation percentage for the infrastructure desktop valuations effective 30 June 2023 has been derived from reference to costing guides issued by the Australian Institute of Quantity Surveyors, 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 2022 to 30 June 2023 is as follows:

Infrastructure Category	Index %
Airport	2.80 - 9.40% (2022 - 6.19 - 8.30%)
Roads	2.80 - 13.50 % (2022 - 6.19 - 13.10%)

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

All road network infrastructure assets were valued using Level 3 valuation inputs using the cost approach.

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.

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Maranoa Regional Council

Notes to the Financial Statements

for the year ended 30 June 2023

Note 12. Property, plant and equipment (continued)

Accumulated depreciation:

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

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

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

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

Water, sewerage and gas infrastructure

Current replacement cost:

Water, sewerage and gas infrastructure assets were comprehensively valued by APV Valuers & Asset Management as at 30 June 2022. A desktop revaluation was subsequently undertaken effective 30 June 2023.

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

The indexation percentage for the infrastructure desktop valuations effective 30 June 2023 has been derived from reference to costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook), construction data from the Australian Bureau of Statistics and APV's own internal market research and costings.

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 12. Property, plant and equipment (continued)

The analysis of these construction cost guides and research has determined that the approximate increase in infrastructure costs over the period from 1 July 2022 to 30 June 2023 is as follows:

Infrastructure Category	Index %
Water active assets	9.40 - 20.00%
Water passive assets	9.40%
Sewerage active assets	9.40 - 20.00%
Sewerage passive assets	12.10%
Gas infrastructure	9.40%

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at Level 2 given the low proportion of the 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.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Contract balances

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

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

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

\$ '000	2023	2022
(a) Contract assets		
Current		
Contract assets	973	3,722
Total current contract assets	973	3,722
(b) Contract liabilities		
Current		
Grants		
Funds received upfront to construct Council controlled assets	29,099	6,131
Total grants	29,099	6,131
Other services		
Deposits received in advance of services provided	67	77
Total other services	67	77
Total current contract liabilities	29,166	6,208
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	3,382	8,742
Deposits received in advance of services provided	198	123
Total revenue included in the contract liability	3,580	8,865

Satisfaction of contract liabilities

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

(c) Significant changes in contract balances

The main driver behind the increase in contract liability balances is Disaster Recovery Funding Arrangements (DRFA) funding received during the 2022/2023 year, with works due to be completed during the 2023/2024 year.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 14. Payables

\$ '000	Notes	2023	2022
Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.			
Current			
Creditors and accruals		5,796	7,965
Prepaid rates		807	1,205
Employee related accruals		864	737
Waste levy refund received in advance		472	476
Annual leave entitlements		4,517	4,219
Community Housing transition	11	5,364	5,326
GST payable		197	-
Security bonds, deposits and retentions		47	-
Other		216	761
Total current payables		18,280	20,689
Non-current			
Waste levy refund received in advance		1,489	1,467
Total non-current payables		1,489	1,467

Note 15. Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Thereafter, they are measured at amortised cost. Principal and interest repayments are made quarterly in arrears.

All borrowings are in \$A denominated amounts and interest is expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 June 2024 to 15 June 2039. There have been no defaults or breaches of the loan agreement during the period.

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	2023	2022
Current		
Loans - Queensland Treasury Corporation	1,855	1,792
Total current borrowings	1,855	1,792
Non-current		
Loans - Queensland Treasury Corporation	13,547	15,383
Total non-current borrowings	13,547	15,383

Reconciliation of Loan Movements for the year

Loans - Queensland Treasury Corporation

Opening balance at beginning of financial year	17,175	18,885
Principal repayments	(1,773)	(1,710)
Book value at end of financial year	15,402	17,175

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 15. Borrowings (continued)

The QTC loan market value at the reporting date was \$13,866,336 (2022: \$15,884,504). 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.

Note 16. Provisions

Long service leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The yields attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value. The provision is discounted using the Commonwealth Bond yield rates published on the Department of State Development, Infrastructure, Local Government and Planning website.

Where employees have met the prerequisite length of service and Council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.

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 2023

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, Wallumbilla and part of Roma refuse sites are on Council controlled land. All other refuse sites are on State reserves.

\$ '000	2023	2022
Current		
Long service leave	3,622	3,579
Total current provisions	3,622	3,579
Non-current		
Long service leave	375	337
Quarry and quarry pits rehabilitation	2,416	1,670
Refuse restoration	20,692	20,829
Total non-current provisions	23,483	22,836

\$ '000	Notes	2023	2022
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Details of movements in provisions

Quarry and quarry pits rehabilitation

Balance at beginning of financial year		1,670	2,112
Additional provision		657	–
Increase in provision due to unwinding of discount	7	63	37
Increase/(decrease) in provision due to change in discount and growth rates		26	(479)
Balance at end of financial year		2,416	1,670

Refuse restoration

Balance at beginning of financial year		20,829	25,883
Increase in provision due to unwinding of discount	7	754	450
Increase/(decrease) in provision due to change in discount and growth rates		(891)	(5,504)
Balance at end of financial year		20,692	20,829

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.

Refuse restoration

This is the present value of the estimated cost of restoring the refuse disposal site to a useable state at the end of its useful life. The Jackson site closed in 2022 and the remaining sites are expected to close from 2024 to 2061 and the rehabilitation costs incurred from 2027 to 2094 to allow a period for settlement.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 17. Commitments for expenditure

\$ '000	2023	2022
Capital commitments (exclusive of GST)		
Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:		
Property, plant and equipment		
Infrastructure	8,841	6,784
Total commitments	8,841	6,784
These expenditures are payable as follows:		
Within the next year	8,841	6,784
Total payable	8,841	6,784

Note 18. Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local Government Mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2023 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 \$652,849 (2022: \$627,736).

Note 19. Superannuation - regional defined benefit fund

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

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

Any amount by which the scheme is over or under funded may affect future contribution rate obligations, but has not been recognised as an asset or liability of the council.

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

The last completed actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of

continued on next page ...

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 19. Superannuation - regional defined benefit fund (continued)

vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee salary or wages and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2024.

The most significant risks that may result in LGIA^{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.

\$ '000	Notes	2023	2022
Superannuation contributions made to the Regional Defined Benefits Fund		114	113
Other superannuation contributions for employees		2,947	2,891
Total superannuation contributions paid by Council for employees	5	3,061	3,004

Notes to the Financial Statements

for the year ended 30 June 2023

Note 20. Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities

\$ '000	2023	2022
Net operating result from income statement	6,533	22,963
Non-cash items		
Depreciation and amortisation	22,392	20,890
	<u>22,392</u>	<u>20,890</u>
Losses/(gains) recognised on fair value re-measurements through the income statement		
Unwinding of discount rates on reinstatement provisions	817	487
Changes in valuation of landfill and quarry provisions	(957)	(3,276)
	<u>(140)</u>	<u>(2,789)</u>
Investing and development activities		
Net (profit)/loss on disposal of assets	(10)	(167)
Loss on write-off of assets	6,103	5,656
Capital grants and contributions	(13,054)	(22,483)
	<u>(6,961)</u>	<u>(16,994)</u>
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(3,091)	(2,641)
Increase/(decrease) in credit loss allowance	965	57
(Increase)/decrease in inventories	373	(726)
(Increase)/decrease in contract assets	2,749	(3,205)
(Increase)/decrease in other assets	770	(807)
Increase/(decrease) in payables	(1,471)	3,407
Increase/(decrease) in contract liabilities	22,958	(5,234)
Increase/(decrease) in employee leave entitlements	81	(973)
	<u>23,334</u>	<u>(10,122)</u>
Net cash provided from/(used in) operating activities from the statement of cash flows	<u>45,158</u>	<u>13,948</u>

Note 21. Events after the reporting period

There were no material adjusting or non-adjusting events after balance date.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 22. Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council has exposure to the following risks arising from financial instruments; (i) interest rate risk, (ii) credit risk, and (iii) liquidity risk.

This note provides information (both qualitative and quantitative) to assist statement users evaluate the significance of financial instruments on the Council's financial position and financial performance, including the nature and extent of risks and how the Council manages these exposures.

Financial risk management

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

Council's management approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

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

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

Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables from customers.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

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

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

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

Cash and cash equivalents

The Council may be exposed to credit risk through its investments in the QTC Cash Fund and QTC Working Capital Facility. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", therefore the likelihood of the counterparty having capacity to meet its financial commitments is strong.

Other financial assets

Other investments are held with financial institutions, which are rated A1+ to A2 based on rating agency Standard & Poor's ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as low. Some investments were held with unrated Authorised Deposit-taking Institutions only to the value of the Government guarantee on deposits and only one deposit per institution.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 22. Financial instruments and financial risk management (continued)

Receivables

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts and therefore generally for rates debtors the credit risk is low.

In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk. Council considers that debtors with an outstanding balance greater than 90 days to be in default.

By the nature of the Council's operations, there is a geographical concentration of risk in the Council's area. Because the area is largely agricultural and energy sector, there is also a concentration in these sectors.

The Council does not require collateral in respect of trade and other receivables. The Council does not have trade receivables for which no loss allowance is recognised because of collateral.

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

\$ '000	2023	2022
Rates and utility charges	3,555	5,451
Rates and charges: petroleum leases	5,461	–
Sales of services or goods	926	896
Funding	307	532
Other debtors	951	848
GST recoverable	–	473
Sundry receivables	1,074	786
Expected credit loss	(1,314)	(349)
Total	10,960	8,637

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 2023

Note 22. Financial instruments and financial risk management (continued)

\$ '000	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
2023					
Payables	5,796	–	–	5,796	5,796
Loans - QTC	2,272	6,010	9,903	18,185	15,402
	<u>8,068</u>	<u>6,010</u>	<u>9,903</u>	<u>23,981</u>	<u>21,198</u>
2022					
Payables	7,965	–	–	7,965	7,965
Loans - QTC	2,272	6,780	11,406	20,458	17,175
	<u>10,237</u>	<u>6,780</u>	<u>11,406</u>	<u>28,423</u>	<u>25,140</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.

Sensitivity

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

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

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

\$ '000	Net carrying amount	Net result		Equity	
		1% increase	1% decrease	1% increase	1% decrease
2023					
QTC cash fund	79,973	800	(800)	800	(800)
Other investments	31,150	312	(312)	312	(312)
Net	<u>95,721</u>	<u>958</u>	<u>(958)</u>	<u>958</u>	<u>(958)</u>
2022					
QTC cash fund	49,873	499	(499)	499	(499)
Other investments	50,200	502	(502)	502	(502)
Net	<u>82,898</u>	<u>829</u>	<u>(829)</u>	<u>829</u>	<u>(829)</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.

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.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 23. Transactions with related parties

(a) Associates

\$ '000	Details	Amount of transactions during year
2023		
Associates total		53
		<u>53</u>
2022		
Associates total		57
		<u>57</u>

Annual contribution to Regional Organisation of Councils

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	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	2,356	1,398
Post-employment benefits	260	151
Long-term benefits	49	35
Termination benefits	–	375
Payments made through recruitment agency	25	764
Total	<u>2,690</u>	<u>2,723</u>

Notes to the Financial Statements

for the year ended 30 June 2023

Note 23. Transactions with related parties (continued)

(c) Other Related Parties

Transactions with other related parties

\$ '000	Details	Amount of transactions during year
2023		
Payments to non-profit associations a KMP is a controlling committee member	i	4
Purchase of materials and services from entities controlled by a close family member of KMP	ii	5
Payments to non-profit associations a close family member of KMP is a controlling committee member	iii	18
Employee expenses for close family members of key management personnel	iv	75
		102
2022		
Payments to non-profit associations a KMP is a controlling committee member	i	–
Purchase of materials and services from entities controlled by a close family member of KMP	ii	3
Payments to non-profit associations a close family member of KMP is a controlling committee member	iii	6
Employee expenses for close family members of key management personnel	iv	–
		9

i. Community funding assistance payments were made to non-profit community organisations of which key management personnel are committee (controlling) members.

ii. Maranoa Regional Council purchased stationery items and used postal services from an entity controlled by a close family member of key management personnel. All purchases were at arm's length and were in the normal course of council operations.

iii. 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.

iv. All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. The council employs 319 staff of which only 1 are close family members of key management personnel.

Maranoa Regional Council

General Purpose Financial Statements for the year ended 30 June 2023

Management Certificate

for the year ended 30 June 2023

These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

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

- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the General Purpose Financial Statements, as set out on pages 2 to 41, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Tyson Golder
Mayor
29 September 2023



Edwina Marks
Chief Executive Officer
29 September 2023

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.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2023, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, 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.

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* (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

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

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 2023 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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 financial report, 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 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.

- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- 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*, any other Act and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.



Lisa Fraser
as delegate of the Auditor-General

4 October 2023

Queensland Audit Office
Brisbane

General Purpose Financial Statements

for the year ended 30 June 2023

Current Year Financial Sustainability Statement

	Actual 2023	Target
Measures of financial sustainability		
1. Operating surplus ratio		
Net result (excluding capital items) ¹	(0.26)%	0% - 10%
Total operating revenue (excluding capital items) ²		
An indicator of which the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.		
2. Asset sustainability ratio		
Capital expenditure on the replacement of assets (renewals)	83.52%	> 90.00%
Depreciation expense		
An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.		
3. Net financial liabilities ratio		
Total liabilities less current assets	(54.35)%	< 60.00%
Total operating revenue (excluding capital items) ²		
An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.		

(1) Includes only recurrent revenue and recurrent expenditure disclosed in the income statement. Excludes capital revenue grants, contributions, donations and subsidies received for capital acquisitions, capital income items such as profit from the sale of: property, plant and equipment, financial assets, real estate and investment properties, and any capital expenditure such as write-off of assets, movements in provisions for restoration and rehabilitation and revaluation decrements that hit the statement of comprehensive income.

(2) Includes only recurrent revenue disclosed in the income statement. Excludes capital revenue grants, contributions donations and subsidies received for capital acquisitions. Also excludes any capital income items such as profit from the sale of: property, plant and equipment, financial assets, real estate and investment properties.

Note 1 - basis of preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2023.


General Purpose Financial Statements
for the year ended 30 June 2023

Certificate of Accuracy

Certificate of Accuracy
for the year ended 30 June 2023

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.



Tyson Golder
Mayor
29 September 2023

Edwina Marks
Chief Executive Officer
29 September 2023

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 2023, 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 2023 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* (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 2013 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

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

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 2023 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

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 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 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.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Lisa Fraser
as delegate of the Auditor-General

4 October 2023

Queensland Audit Office
Brisbane

Maranoa Regional Council
General Purpose Financial Statements
for the year ended 30 June 2023

Unaudited Long Term Financial Sustainability Statement

	Target	Actual 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Measures of financial sustainability												
1. Operating surplus ratio												
Net result (excluding capital items) ¹			0.01%	(0.46)%	(0.27)%	0.36%	1.44%	1.94%	2.97%	4.40%	0.36%	1.22%
Total operating revenue (excluding capital items) ²	0% - 10%	(0.26)%										
An indicator of which the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.												
2. Asset sustainability ratio												
Capital expenditure on the replacement of assets (renewals)			99.52%	104.94%	91.98%	106.21%	149.27%	90.90%	77.32%	76.70%	83.19%	80.77%
Depreciation expense	> 90.00%	83.52%										
An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.												
3. Net financial liabilities ratio												
Total liabilities less current assets			(10.36)%	(5.37)%	0.90%	(34.71)%	(7.42)%	(2.88)%	(8.09)%	(20.48)%	(27.78)%	(39.42)%
Total operating revenue (excluding capital items) ²	< 60.00%	(54.35)%										

An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.

(1) Includes only recurrent revenue and recurrent expenditure disclosed in the income statement. Excludes capital revenue grants, contributions, donations and subsidies received for capital acquisitions, capital income items such as profit from the sale of: property, plant and equipment, financial assets, real estate and investment properties, and any capital expenditure such as write-off of assets, movements in provisions for restoration and rehabilitation and revaluation decrements that hit the statement of comprehensive income.

(2) Includes only recurrent revenue disclosed in the income statement. Excludes capital revenue grants, contributions donations and subsidies received for capital acquisitions. Also excludes any capital income items such as profit from the sale of: property, plant and equipment, financial assets, real estate and investment properties.

continued on next page ...

General Purpose Financial Statements
for the year ended 30 June 2023

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.

General Purpose Financial Statements
for the year ended 30 June 2023

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.



Tyson Golder
Mayor
29 September 2023



Edwina Marks
Chief Executive Officer
29 September 2023



PART 5
OUR LEGISLATIVE COMPLIANCE

OUR LEGISLATIVE COMPLIANCE

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— (a) contain a list of all the business activities that the local government conducted during the financial year; and	(Council resolution: SMB/06.2022/18) Airport Building certification Gas Quarry Roads Saleyards Sewerage Waste Water Plant
(b) identify the business activities that are significant business activities; and	Nil
(c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied; and	Not applicable
(d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities.	Not applicable
Annual review of the implementation of the annual operational plan (s104 (5) (b) (iv), s104 (7))	
A local government must carry out a review of the implementation of the annual operational plan annually.	Refer to Part 3 - Our Performance
Senior management remuneration packages (s201)	
A local government's annual report for each financial year must state the total of all remuneration packages payable to the senior management and the number of employees in senior management who are being paid in each band of remuneration. Each band of remuneration is an increment of \$100,000. Senior management includes the Chief Executive Officer (CEO) and the Director positions that report directly to the CEO.	
The number of employees in senior management who are being paid each band of remuneration:	
Total remuneration package (including superannuation)	Number of senior management employees (CEO and Directors)
\$350,000 - \$450,000	1
\$250,000 - \$350,000	3
\$150,000 - \$250,000	5
Local Government Regulation 2012	
Preparation of the annual report (s182)	
Adopt annual report within one month after the QAO provides the Auditor General's Audit Report.	Final audit report received 4 October 2023
Annual report placed on Council website within two weeks after Council adopting the report.	

Local Government Regulation 2012

Financial statements (s183)

<p>The annual report for a financial year must contain —</p> <p>(a) the general purpose financial statement for the financial year, audited by the auditor-general; and</p> <p>(b) the current-year financial sustainability statement for the financial year, audited by the auditor-general; and</p> <p>(c) the long-term financial sustainability statement for the financial year; and</p> <p>(d) the auditor-general's audit reports about the general purpose financial statement and the current-year financial sustainability statement.</p>	<p>Pages 115 to 168</p> <p>Pages 161 to 162</p> <p>Pages 166 to 168</p> <p>General purpose financial statement - Pages 158 to 160 Current-year financial sustainability statement - Pages 163 to 165</p>
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Community financial report (s184)

<p>The annual report for a financial year must contain the community financial report for the financial year.</p>	<p>Pages 108 to 114</p>
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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>OM/07.2022/80 - 27 July 2022</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Endorse legal advice being obtained by the Mayor directly at his discretion on behalf of Council for a maximum value of \$5,000.00 (excluding GST) limit per advice from GL 2005.2094.2001 - Legal Services. 2. Circulate the Legal advice at the discretion of the Mayor. 3. Acknowledge that the legal advice is for Council use only. 4. Amend the Council Policy, Expenses Reimbursement (Councillors) (adopted 10 June 2020) to incorporate this change.
<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>The Non-Current Asset Accounting Policy was reviewed and presented at the meeting held on 14 July 2021 - Resolution No. OM/07.2021/12</p>

Asset class	Asset threshold (GST exclusive)*
Land and Site Improvements	\$1
Buildings	\$10,000
Plant and Equipment	\$5,000
Road, Drainage and Bridge Network	Network Asset
Water	Network Asset
Sewerage	Network Asset
Other Infrastructure	\$10,000
Airport	\$10,000

* below which is treated as an expense.

Councillors (s186)

Section 186 (1) (a) for each councillor, the total remuneration, including superannuation contributions, paid to the councillor during the financial year;

Councillor remuneration is determined by the Local Government Remuneration Commission.

Council resolution:
OM/05.2022/45

That Council:

5. Note the findings of the Local Government Remuneration Commission's review.
6. Set the remuneration as follows for the Mayor, effective from 1 July 2022:
 - Mayor \$130,584
3. Note that this retains the remuneration that has been in place since 1 July 2019.

Council resolution:
OM/05.2022/46

That Council:

1. Note the findings of the Local Government Remuneration Commission's review.
2. Set the remuneration for the Deputy Mayor at \$81,615 effective from 1 July 2022.
3. Note that this retains the remuneration that has been in place since 1 July 2019.

Council resolution:
OM/05.2022/47

That Council:

1. Note the findings of the Local Government Remuneration Commission's review.
2. Set the remuneration for Councillors at \$69,372 effective from 1 July 2022.
3. Note that this retains the remuneration that has been in place since 1 July 2019.

Superannuation contributions are pursuant to Section 226 of the Local Government Act 2009.

Councillor	Remuneration gross payment	Superannuation contributions	Total remuneration
Cr Tyson Golder	\$130,584	\$15,670	\$146,254
Cr Geoff McMullen	\$81,615	\$9,793	\$91,408
Cr Cameron O'Neil	\$69,372	\$8,324	\$77,696
Cr Wayne Ladbrook	\$69,372	\$8,324	\$77,696
Cr Mark Edwards	\$69,372	\$8,324	\$77,696
Cr John Birkett	\$69,372	\$8,324	\$77,696
Cr Wendy Taylor	\$69,372	\$8,324	\$77,696
Cr Julie-Marie Guthrie	\$69,372	\$8,324	\$77,696
Cr Johanne Hancock	\$69,372	\$8,324	\$77,696

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.

Facilities and resources provided

Councillor	Administrative assistance	Electronic communications for correspondence and diary management	Council issued credit card	Council mobile phone	Council iPad
Cr Tyson Golder	✓				
Cr Geoff McMullen		✓			✓
Cr Cameron O'Neil		✓	✓	✓	
Cr John Birkett		✓		✓	✓
Cr Mark Edwards		✓		✓	✓
Cr Julie Guthrie		✓		✓	✓
Cr Johanne Hancock		✓	✓	✓	✓
Cr Wayne (George) Ladbrook		✓			✓
Cr Wendy Taylor		✓		✓	✓

Expenses and reimbursements

Councillor	Professional development, conferences, advocacy, forums, meetings and other events (including travel, accommodation and meals)	Vehicle mileage	Other expenses	Total
Cr Tyson Golder	\$508	-	-	\$508
Cr Geoff McMullen	\$2,902	\$2,192	-	\$5,094
Cr Cameron O'Neil	\$2,085	\$1,054	\$1,371	\$4,510
Cr John Birkett	\$240	\$9,876	-	\$10,116
Cr Mark Edwards	-	-	-	-
Cr Julie Guthrie	\$4,853	\$16,933	-	\$21,786
Cr Johanne Hancock	\$3,352	\$21,369	\$1,371	\$26,092
Cr Wayne (George) Ladbrook	\$1,253	\$5,992	-	\$7,245
Cr Wendy Taylor	\$1,206	-	\$1,371	\$2,577

Section 186 (1) (c) the number of local government meetings that each Councillor attended during the financial year;

Councillor	Ordinary/General Meetings	Special Meetings	Special Budget Meeting	Workshops/Briefings	Total
Cr Tyson Golder	22	8	1	19	50
Cr Geoff McMullen	22	8	1	20	51
Cr Cameron O'Neil	22	8	1	19	50
Cr John Birkett	22	8	1	20	51
Cr Mark Edwards	19	7	1	19	46
Cr Julie Guthrie	22	8	1	20	51
Cr Johanne Hancock	22	8	1	20	51
Cr Wayne (George) Ladbrook	20	7	1	18	46
Cr Wendy Taylor	21	8	1	19	49

Council did not hold any Budget Submissions and Financial Planning Standing Committee Meetings for 2022/23. Budget submissions were included as part of Briefings, and formally considered if required at subsequent Special or Ordinary Meeting for inclusion in the Special Budget Meeting.

Section 186 (1) (d) the total number of the following during the financial year	
-	
(i) orders made under section 150I(2) of the Act;	Nil
(ii) orders made under section 150AH(1) of the Act;	Nil
(iii) decisions, orders and recommendations made under section 150AR(1) of the Act;	Nil
Section 186 (1) (e) each of the following during the financial year—	
(i) the name of each councillor for whom a decision, order or recommendation mentioned in paragraph (d) was made;	(i) N/A
(ii) a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors;	(ii) N/A
(iii) a summary of the decision, order or recommendation made for each councillor; and	(iii) N/A
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;	(i) - 0
(ii) matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission;	(ii) - 0
(iii) notices given under section 150R(2) of the Act;	(iii) - 0
(iv) notices given under section 150S(2)(a) of the Act;	(iv) - 0
(v) decisions made under section 150W(1)(a), (b) and (e) of the Act;	(v) - Section 150W(1)(a) - 0 (v) - Section 150W(1)(e) - 0
(vi) referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the Act;	(vi) - 0
(vii) occasions information was given under section 150AF(4)(a) of the Act;	(vii) - 0
(viii) occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the local government, the suspected inappropriate conduct of a councillor;	(viii) - 0
(ix) applications heard by the conduct tribunal about the alleged misconduct of a councillor.	(ix) - 0

Administrative Action Complaints (s187)

(1) The annual report for a financial year must contain —

(a) a statement about the local government's commitment to dealing fairly with administrative action complaints; and

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. Complainants will be treated courteously.

Council adopted a new Complaint Management Policy and Process on 22 May 2019 (Council resolution: GM/05.2019/66).

<p>(b) a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.</p>	<p>Council wants to be open, accountable and responsive to the public's needs.</p> <p>A review of Council's complaints process was completed on 22 May 2019.</p> <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 2022/23. Council will be reviewing its Policy and Process throughout the 2023/24 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: http://www.maranoa.qld.gov.au/council/policies</p> <p>Governance: Complaint Management Policy and Process.</p> <p>Additional steps planned:</p> <ul style="list-style-type: none"> • Incorporating appropriate content and training into the Corporate Induction process; • Training Customer Service Officers and other relevant Council employees on lodgement of complaints. 		
	Made in previous year/s	Current year 2022/23	Total
<p>(2) The annual report must also contain particulars of:</p> <p>(a) the number of the following during the financial year:</p> <p>(i) administrative action complaints made to the local government;</p> <p>(ii) administrative action complaints resolved by the local government under the complaints management process</p> <p>(iii) administrative action complaints not resolved by the local government under the complaints management process; and</p>	23	12	35
	23	12	35
	0	0	0
<p>(b) the number of administrative action complaints under paragraph (a)(iii) that were made in a previous financial year.</p>		0	

Overseas Travel (s188)	
<p>(1) The annual report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year—</p> <p>(a) for a councillor—the name of the councillor;</p> <p>(b) for a local government employee—the name of, and position held by, the local government employee;</p> <p>(c) the destination of the overseas travel;</p> <p>(d) the purpose of the overseas travel;</p> <p>(e) the cost of the overseas travel.</p>	Nil overseas travel by a councillor or employee.
<p>(2) The annual report may also contain any other information about the overseas travel the local government considers relevant.</p>	Not applicable
Expenditure on grants to community organisations (s189)	
<p>(i) The annual report for a financial year must contain a summary of</p> <p>(a) the local government's expenditure for the financial year on grants to community organisations; and</p>	Details in the tables below.
<p>(b) expenditure from each councillor's discretionary fund, including —</p> <p>(ii) the name of each community organisation to which an amount was allocated from the fund; and (iii) the amount and purpose of the allocation.</p>	Not applicable - Maranoa Regional Council councillors do not have discretionary funds.

Maranoa Regional Council is committed to supporting local and regional initiatives that provide opportunities for the community to access and participate in a wide range of recreational, cultural, environmental, community and economic development projects and activities. There are a number of programs through which Council supports and develops local community organisations:

- Major grants and community grants (2 funding rounds per financial year)
- Non-financial assistance (In-Kind Assistance)
- Ongoing assistance
- Regional Arts Development Fund
- Sponsorship.

In October 2021 Council received an offer to reinstate the agreement between Maranoa Regional Council and Senex, for financial support of its Community Grants Program. Senex agreed to contribute \$15,000 per annum over a minimum of 2 years for a Small Grants category, for funding between \$500-\$3,000.

Major grants and community grants		
Organisation	Project	Funding amount
Round 1		
QCWA Jackson	New freezer	\$400
Heart Church Roma	Love Community	\$1,699
Roma and District Lapidary and Mineral Society	Get the name out there	\$451
Noonga Community Association	Have Christmas Fun & Learn	\$1,335
Bendemere Pony Club	Bendemere Shield	\$900
Injune Retirement Village	Firewood Storage Shed	\$2,375
Bymount Community Recreation Association	Centenary Celebrations	\$3,000
Roma Show Society	New Years Eve Spectacular	\$10,000
Saloon Car Club of Roma (Roma Speedway)	Lease to Own Toilet Block	\$6,987
Mitchell State School P&C Association	New Marquees	\$3,018
Sculptures Out Back	Permanent Structures	\$4,679
U3A Roma	Activities to Support Healthy Aging	\$5,863
Easter in the Country	Family Entertainment - EITC 2023	\$4,728
Total Round 1		\$45,435
Round 2		
Wallumbilla Community Mens Shed Incorporated	Purchase a Zip hotwater system	\$645
Surat State School Parents & Citizens Association	Let's resource the Prep kids	\$1,140
Muckadilla Community Association	Frank Ford Plaque	\$1,373
Surat Local Ambulance Committee	Surat Christmas Street Party	\$1,400
Noonga Community Association	Physical and mental exercise & social engagement for rural women	\$2,390
Remapping Mitchell	Rivertalk - Stories by the River	\$2,400
Life Christian Church Roma	Musicians workshop reaching out supporting mental health & suicide prevention	\$2,569
Injune Kindergarten Association Incorporated	Children's safety fencing and painting	\$2,800
Roma U3A Incorporated	Indoor bowls equipment	\$3,000
Injune & District Mens Shed Incorporated	Upgrade to IDMS Meeting Room	\$4,500
South West Drag Association	Purchase of Honda utility vehicle & spray rig	\$7,500
Booringa Action Group	Booringa Festival	\$5,000
Total Round 2		\$34,717
Annual total		\$80,152

Non-financial (in-kind) community assistance

The provision of non-financial assistance is based on the applicant's ability to meet eligibility criteria.

Organisation	Nature of request	Assistance value
Dunkeld Pony Club	Annual Pony Club Camp	\$326
Cities Rugby / Roma & District Rugby League	Hostplus Cup Country Week	\$10,000
Arthur Beetson Foundation / Cities Rugby	Future Immortals Tour	\$10,000
Injune Cutting Club	Injune Cutting Competition	\$1,455
Injune Rodeo Association	Injune Rodeo 2022	\$1,455
Injune Churches Together	Melbourne Cup Luncheon	\$500
Injune Pony Club	Coaching Clinic	\$1,500
Dunkeld State School	Small Schools Camp	\$132
Easter in the Country	Annual in-kind	\$15,000
	Total	\$40,368

A total of \$40,368 was contributed through in-kind assistance.

On-going assistance

Applications for on-going assistance include waivers of Council's fees and charges, roads closures, grounds maintenance work etc. Eligible applications are only entitled to receive one On-going Assistance per term of Council. Council provided assistance to a value of \$5,362 to community groups and organisations in 2022/23.

On-going assistance

Organisation	Nature of request	Funding amount
Maranoa Equestrian Club	Fee Waiver	\$3,532
Mitchell Swimming Pool	Fee waiver – school use only	\$1,830
	Total	\$5,362

Fee waivers

Organisation	Nature of request	Funding amount
Surat Sheep Dog Trials	Fee waiver Warroo Showgrounds	\$331
Santos	Fee waiver Roma Cultural Centre and equipment hire	\$562
Benderoo Bulls	Fee waiver Surat Recreation Oval	\$111
National Horse Barrel Racing	Fee waiver Bassett Park	\$164
Headspace Roma	Fee waiver	\$284
Maranoa Poultry Club	Fee waiver of Poultry Shed Mitchell	\$138
DSDILGP	Fee waiver	\$156
Dunkeld Pony Club	Fee waiver	\$552
Roma Turf Club	Fee waiver Bassett Park	\$2,867
Surat Shutterbugs	Fee waiver Community Shelter Surat	\$56
Queensland Police Service	Fee waiver room hire	\$577
Roma Show Society	Fee waiver Bassett Park	\$2,742
Roma and District Eisteddfod	Fee waiver room hire	\$235
Dunkeld Pony Club	Fee waiver	\$121
Alcoholics Anonymous	Room Hire	\$404
Maranoa Stock Horse Cattle Working School	Fee waiver Bassett Park	\$622
South West Hospital and Health Service	Fee waiver	\$2,155
Benderoo Bulls	Fee waiver Surat Recreation Oval	\$167
Roma Eisteddfod	Fee waiver Roma Auditorium	\$238
Dunkeld Pony Club	Fee waiver	\$552
Alcoholics Anonymous	Fee waiver	\$1,856
Dance West	Fee waiver Roma Auditorium	\$301
WOW Dance Group	Fee waiver Roma Auditorium	\$472
Roma Filipino Community	Fee waiver Roma Auditorium	\$310
QCWA Roma Branch	Fee waiver Roma Auditorium	\$416

Care Outreach - Mitchell	Fee waiver room hire	\$138
Queensland Health / TRACC	Fee waiver room hire	\$282
South West Hospital & Health	Fee waiver room hire	\$301
Roma & District Rugby League	Fee waiver Bassett Park	\$1,740
Angus Mitchell	Fee waiver Bassett Park	\$562
Wendy McAlphine	Fee waiver Surat Supper Room	\$1,524
St Johns School	Fee waiver room hire	\$472
Headspace Roma	Fee waiver room hire	\$55
Mitchell Show Society	Fee waiver Mitchell Showgrounds	\$1,524
Working Cattle Dog Trials Association Inc	Fee waiver	\$1,106
Roma Anglican Parish	Fee waiver Roma Auditorium	\$2,630
	Total	\$26,723

Council provides support to community organisations through the waiver of building application fees and charges. Applications are assessed on a case by case basis. In 2022/23 Council provided \$26,723 in fee waivers.

Sponsorship 2022/23		
Organisation	Sponsorship type	Funding amount
Maranoa Diggers Race Club	Sponsorship for Mitchell Races	\$2,000
Arthur Beetson Foundation/Future Immortals Tour	Sponsorship	\$10,000
Roma Bowls Club	Sponsorship for Open Men's Fours Carnival	\$500
ALPA	Sponsorship 2022 Queensland Young Auctioneer Competition	\$4,000
Young Beef Producers Forum	Sponsorship Young Beef Producers Forum	\$1,000
Sculptures Out Back	Sponsorship for electronic signage	\$1,500
Surat RSL	Co-contribution to grant	\$2,500
Roma and District Eisteddfod	Sponsorship	\$3,000
Roma Historical Precincts	Catering sponsorship for Roma Cemetery Dedication Ceremony	\$200
Sconetime (Seniors Month)	Annual sponsorship	\$909
Sculptures Out Back	Sponsorship	\$20,000
Queensland Pub Choir	Sponsorship	\$16,500
Roma Turf Club	Annual sponsorship	\$5,000
Easter in the Country	Annual sponsorship	\$20,000
Mt Hutton Retirement contribution	Annual sponsorship	\$65,000
CUC Maranoa	Annual sponsorship	\$20,000
	Total	\$172,109

Regional Arts Development Fund 2022/23

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 2022/2023 there were no applications received for RADF funding.

Other Contents (s190 (1)(a), (b), (c) of the Local Government Regulation 2012)

<p>(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; (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;</p>	<p>Refer to Part 3 - Our Performance (pages 34 to 106) and Introduction to this Year's Annual Report (pages 4 to 5)</p>
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Other contents – Joint Local Government Activity (s190(1)(d)(i) of the Local Government Regulation 2012)

<p>(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 (ii) for which the local government levied special rates or charges for the financial year;</p>	<p>Nil</p>
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Other contents – Special Rates and Charges (s190(1)(d)(ii) of the Local Government Regulation 2012)

<p>Details of any action taken for, and expenditure on, a service, facility or activity for which the local government levied special rates or charges for the financial year.</p>	<p>State Government Precept Special Rate</p> <p>Council has made a special rate 'State Government Precept Special Rate' of 0.00017117 cents in the dollar on the unimproved capital value of all rateable land categorised as Category 10 - 15 inclusive - Rural, >=80ha, to fund the cost of the State Government Precept charge, research and 'on-ground' works, which includes a coordinated approach for the control of wild dogs on rural properties throughout the region via the Wild Dog Barrier Fence.</p> <p>The levy generated total revenue of \$408,204 in the 2022/23 reporting period. Expenditure for the year included \$408,204, 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 0.000174902 cents in the dollar on the unimproved capital value of all rateable land categorised as Category 10 - 15 inclusive - Rural, >=80ha, to fund the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated baiting programs and adhoc baiting, wild dog bonus payments for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.</p> <p>The levy generated total revenue of \$415,000 in the 2022/23 reporting period. Expenditure for the year included:</p> <table border="1" data-bbox="470 1541 922 2002"> <thead> <tr> <th>Pest Animal Control</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>Bonus payments</td> <td>\$75,758</td> </tr> <tr> <td>Coordinated baiting</td> <td>\$89,534</td> </tr> <tr> <td>Ad-hoc baiting</td> <td>\$43,798</td> </tr> <tr> <td>Subtotal</td> <td>\$209,090</td> </tr> <tr> <th>Pest Weed Control</th> <th>\$</th> </tr> <tr> <td>Parthenium</td> <td>\$70,036</td> </tr> <tr> <td>Mother of Millions</td> <td>\$29,873</td> </tr> <tr> <td>Harrisia Cactus</td> <td>\$11,346</td> </tr> <tr> <td>Boxthorn</td> <td>\$3,801</td> </tr> <tr> <td>Other weed control</td> <td>\$18,065</td> </tr> <tr> <td>Subtotal</td> <td>\$133,121</td> </tr> <tr> <td>TOTAL</td> <td>\$342,211</td> </tr> </tbody> </table>	Pest Animal Control	\$	Bonus payments	\$75,758	Coordinated baiting	\$89,534	Ad-hoc baiting	\$43,798	Subtotal	\$209,090	Pest Weed Control	\$	Parthenium	\$70,036	Mother of Millions	\$29,873	Harrisia Cactus	\$11,346	Boxthorn	\$3,801	Other weed control	\$18,065	Subtotal	\$133,121	TOTAL	\$342,211
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Other contents – Special Rates and Charges (s190(1)(d)(ii) of the Local Government Regulation 2012)

(d) details of any action taken for, and expenditure on, a service, facility or activity –
(i) for which the local government levied special rates or charges for the financial year;

Rural Fire Brigade – Special Charge

The Rural Fire Brigade Special Charge was levied on all rateable lands serviced by the rural fire brigades.

Rural Fire Brigade Special Charge

Rural Fire Brigade Annual Charge per assessment

Amby \$74.58

Mungallala \$74.58

Yuleba \$74.58

Orange Hill \$50.00

This was for the purpose of offsetting the cost of the ongoing operation and maintenance of the Rural Fire Brigades. The calculations were based on budgets previously provided, inclusive of a percentage increase to accommodate rising costs.

This levy generated revenue of \$20,592 for the 2022/23 financial year which was distributed to the brigades.

Other contents - Number of Invitations to change tenders (s190(1)(e) of the Local Government Regulation 2012)

The annual report must contain the number of invitations to change tenders under section 228(7) of the Local Government Regulation 2012 during the year.

There were no invitations to change a tender under Section 228(7).

Other contents – List of Registers (s190(1)(f) of the Local Government Regulation 2012)

The annual report must contain a list of registers kept by the local government.

- Register of Interests (s 171B - Local Government Act 2009 / s 289 - Local Government Regulation 2012)
- Register of Delegations (s 260 - Local Government Act 2009 / s 305 - Local Government Regulation 2012)
- Register of Local Laws (s 31 - Local Government Act 2009 / s 14 - Local Government Regulation 2012)
- Register of Roads (s 74 - Local Government Act 2009 - s 57 - Local Government Regulation 2012)
- Register of Cost-Recovery Fees (s 98 - Local Government Act 2009)
- Asset Register (s 180 - Local Government Regulation 2012)
- Register of Infrastructure charges - Planning Act 2016 - s 264(1), Planning Regulation 2017 - Schedule 22
- Register of Exemption Certificates - Planning Act 2016 - s264(2), Planning Regulation 2017 - Schedule 22
- Private Certifier Application Register - Planning Act 2016 - s.264(1), Planning Regulation 2017 - Schedule 22
- Weapons Register - Airports & Saleyards (Weapons Act 1990 / Weapons Regulation 2016)
- Roma Airport – Method Of Work Plan (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 10.11.2.2)
- Aviation Security Incident Register (Aviation Transport Security Act 2004 / Aviation Transport Security Regulation 2005 / Transport Security Program)
- Roma Airport – Animal Strike Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 / Aerodrome Manual / Wildlife Hazard Management Plan – Section 4.1 – Strike and Cull)
- Roma Airport – Wildlife Hazard Management Plan Cull Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 / Aerodrome Manual / Wildlife Hazard Management Plan – Section 4.1 – Strike and Cull)
- Roma Airport Airside Risk Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / MOS 139 / Aerodrome Manual / Safety Management System Manual Section 1.8)
- Roma Airport – Notice to Airmen Register (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / Manual of Standards 139 10.3.10 / Aerodrome Manual Part 2 Section 4)
- Roma Airport – AUA and ADA (Civil Aviation Act 1988 / Civil Aviation Regulation 1998 / Manual of Standards 139 / Aerodrome Manual Part 2 Section 10 – Control Measures)
- Drug and Alcohol Management Plan Register (Civil Aviation Regulation 1998 Part 99)
- Security Access Control Database Register (Aviation Transport Security Regulations 2005)
- Visitor Identification Card Register (Aviation Transport Security Regulations 2005)
- Food Licensing Register (Food Act 2006)
- Stock Route Water Facility Agreement Register – stock route management system (Stock Route Management Act 2002)
- Stock Route Agistment Register – stock route management system (Stock Route Management Act 2002)
- Stock Route Travel Permit Register (Stock Route Management Act 2002)
- Waste Collection (urban and commercial/industrial) Register (Local Government Act 2009)
- General Animal Register (Animal Management (Cats and Dogs) Act 2008)
- Regulated Dog Register (Animal Management (Cats and Dogs) Act 2008)
- Dog Breeders Register (Animal Management (Cats and Dogs) Act 2008).

For compliance with the Work Health & Safety Act 2011, Australian Standards and ISO Standards relating to Council's Safety, Quality & Environment the following registers are maintained:

- Hazardous Chemical Register
- Risk Register
- Incident Register
- Hazard Register
- Audit Register
- Legal and other requirements ENV R002 Register
- Communications Register including Switch on to Safety – Toolbox Talks / Newsletters
- Consultation Function Team meetings / project / adhoc Register
- Hazardous Chemical – Master Register
- Calibration Register
- First Aid Officer Register
- First Aid Kit Register
- Snake Bite Kit Register
- Fire Warden Register
- Health and Safety Representatives Register
- Sharps Register
- Immunisation and Vaccination Register.

Council keeps the following additional registers:

- Cemetery Register

Other contents - Summary of all concessions for rates and charges granted (s190(1)(g) of the Local Government Regulation 2012)

Other contents – Summary of all concessions for rates and charges granted (s190(1)(g))

Pensioner Concession

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.

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.

Eligibility was based on meeting the requirements to qualify under the State Government Pensioner Rate Subsidy Scheme.

Overdue rates of pensioners subject to this section and policy incurred interest in accordance with Section 3.4 of Council's Revenue Statement.

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.

Total value of pensioner concessions granted – \$130,021

No. of pensioners who received maximum concession – 541

No. of pensioners who received a part concession – 22

Non-Profit Community Organisation Concession

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.

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.

25 community groups received a concession on the general rates in the 2022/23 financial year with a total value of \$16,334.

	<p>In addition, the following concessions were provided to non-profit community organisations for water charges:</p> <ul style="list-style-type: none"> • Water access infrastructure concessions - 38 groups with concessions totalling \$55,599 • Water usage charges - 14 groups with concessions totalling \$15,651 <p>Hardship Concession</p> <p>Council recognises that individuals can experience difficulty in meeting their rate commitments and that in some cases it may be appropriate, where genuine financial hardship has been demonstrated, to grant a rates concession to the land owner, for example financial hardship as a result of drought.</p> <p>Applications for concessions on the grounds of hardship were considered by Council on a case by case basis.</p> <p>No applications were received for hardship concessions for the 2022/23 year.</p> <p>Note: Council may grant eligible applicants a concession by granting the applicant a deferred payment option and or waiving of interest and or approving a full or partial waiver of rates.</p>
<p>Other contents – Report on Internal Audit (s190(1)(h) of the Local Government Regulation 2012)</p>	
<p>The annual report must contain the report on the internal audit for the financial year;</p>	<p>Reported on page 25</p>
<p>Other contents – Summary of Investigation Notices under section 49 (s190(i) of the Local Government Regulation 2012)</p>	
<p>The annual report must contain a summary of investigation notices given in the financial year under section 49 for competitive neutrality complaints;</p>	<p>Nil</p>
<p>Other contents – Responses to QCA's Recommendations (s190(j) of the Local Government Regulation 2012)</p>	
<p>The annual report for a financial year must contain the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under section 52(3).</p>	<p>Not applicable, refer above.</p>



PART 6
INDEX

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

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	Uninterruptible Power Supply
WHS	Workplace Health and Safety
WFQ	Works for Queensland



Feedback

Feedback on our annual report is welcome.

You can write to us at:

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Roma QLD 4455

Email: council@maranoa.qld.gov.au

Websites: 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

