Annual Report 2025/2026

Mareeba SHIRE COUNCIL



A Growing, Confident, Sustainable Shire

The 2025/2026 Annual Report highlights Council's achievements, activities and performance throughout the year, demonstrating our commitment to delivering on the strategic priorities outlined in the Corporate Plan 2024–2028 and the objectives of the 2025/2026 Operational Plan.

The report provides a transparent account of Council's operations, financial performance and service delivery, reflecting our dedication to good governance, accountability and continuous improvement while fostering community confidence in the work we do.

This Annual Report is structured into six sections:

Introduction – A review of the year from the Mayor and Chief Executive Officer, together with an overview of the Councillors, our organisation, and the Mareeba Shire.

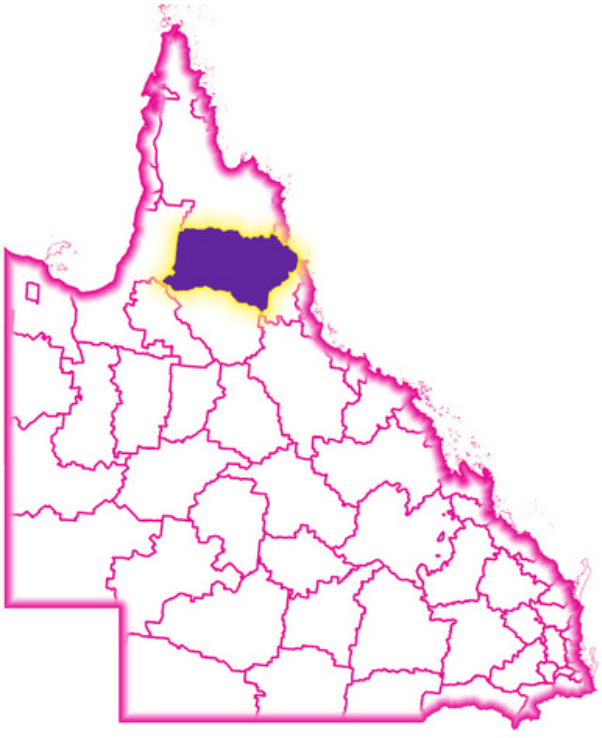
Highlights – Showcasing the key achievements and milestones of the 2025/2026 financial year, including community engagement activities and significant projects.

Annual Performance – Reporting on Council's achievements and progress in delivering the objectives and actions outlined in the Corporate Plan and Operational Plan.

Legislative Compliance – Providing an overview of Council's governance framework, accountability measures, and leadership practices, including statutory disclosures required under legislation.

Financial Review – Summarising Council's financial performance and position for the 2025/2026 financial year.

Financial Statements – Presenting the audited financial statements and accompanying notes for the year ended 30 June 2026.



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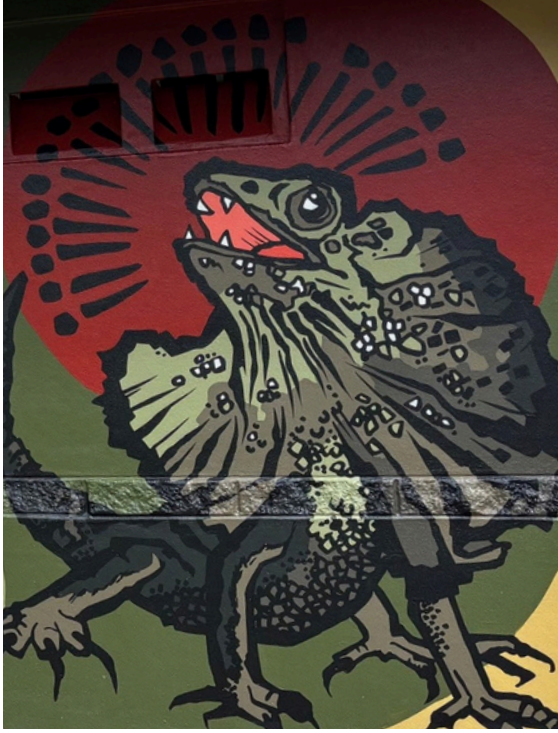
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Mural at the Kuranda Centenary Park by arist Violet Shaban.
The Regional Arts Development Fund (RADF) is a partnership between the Queensland Government and Mareeba Shire Council to support local arts and culture in regional Queensland.

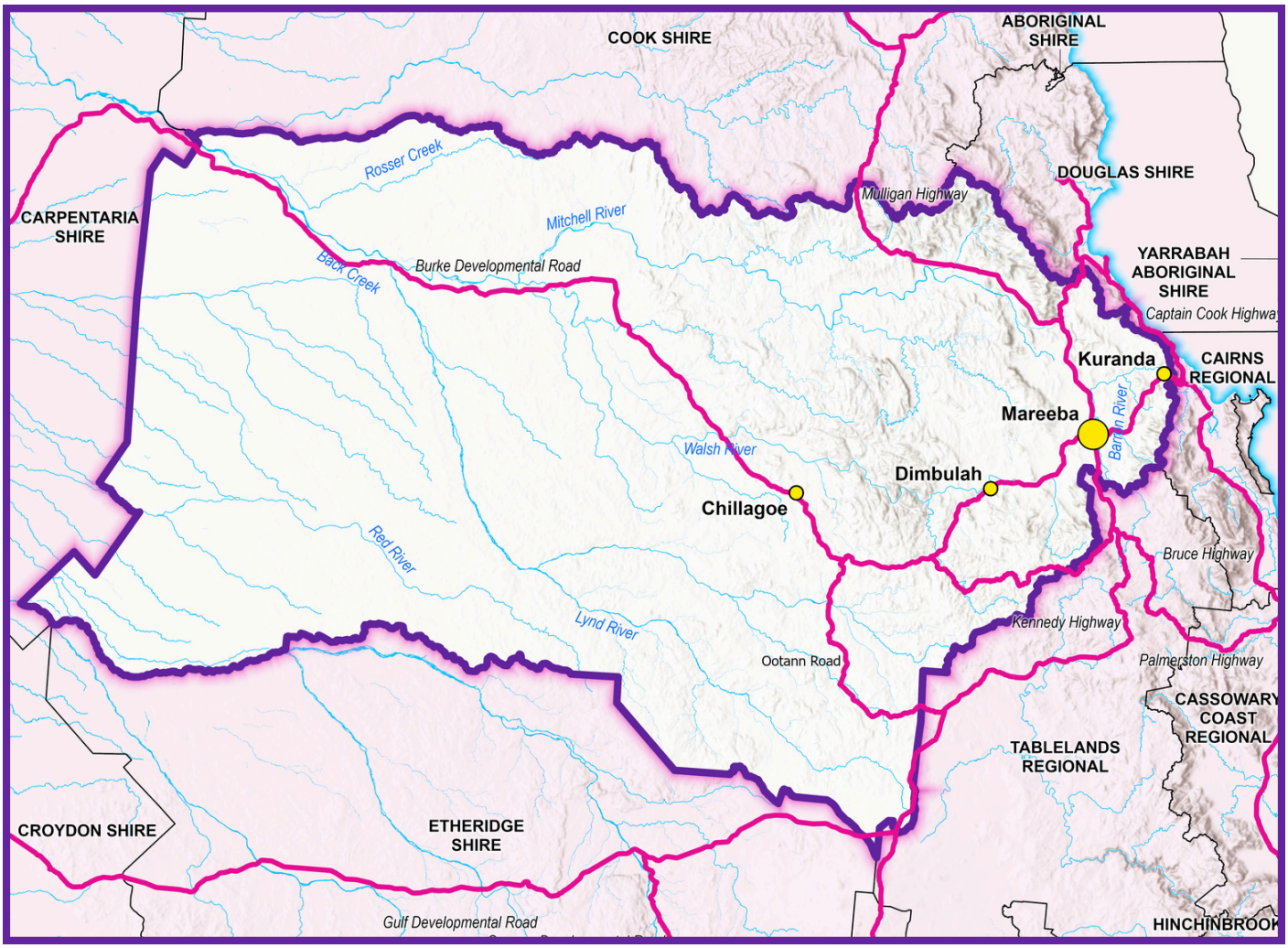
✦ Shire Profile

Mareeba Shire is a diverse and growing region in Far North Queensland, home to more than 24,205 residents across the communities of Mareeba, Kuranda, Chillagoe, Dimbulah, Biboohra, Koah, Speewah, Mutchilba, Irvinebank, Julatten and Mount Molloy. Spanning approximately 53,547 square kilometres, the Shire extends from the Atherton Tablelands across the base of Cape York Peninsula and encompasses rural, remote, agricultural, Indigenous and tourism communities.

Mareeba is the Shire's principal regional centre and the largest town in Far North Queensland outside Cairns. It serves as an important transport, agricultural, commercial and service hub for communities across the Far North, including Cape York Peninsula and the Gulf of Carpentaria. Its strategic location, less than an hour from Cairns International Airport and within proximity to the Great Barrier Reef and Wet Tropics World Heritage Areas, provides strong connections to regional, national and international markets.

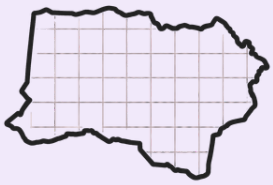
The Shire has a diverse and resilient economy, with agriculture, horticulture, livestock, mining, tourism, retail, construction, health and community services all contributing to the region's prosperity. Reliable water resources, productive agricultural land, established transport connections and strategic infrastructure provide a strong foundation for continued investment and economic growth.

Mareeba Shire is also well positioned to embrace emerging opportunities. Renewable energy, aviation, industrial development and new agricultural enterprises are creating opportunities to diversify the local economy and support future employment and investment. At the same time, the Shire's rich cultural heritage, diverse communities, natural landscapes and distinctive lifestyle continue to make it a special place to live, work, visit and invest.



✦ Shire Profile

Community



53,491 km²



1.1%
Population growth
(June 2024/25)



2,885
Volunteers



24,205
Residents



14.3%
Aboriginal &
Torres Strait Islander
Population



44.1
Median Age



10%
Speak a Language
other than
English at Home



75
Different Cultural
Associations and
Ethnic Backgrounds

Economy



2,300
Local
Businesses



7,957
Local Jobs
(Census 2021)



9,088
Employed Residents
(Census 2021)



97.4%
Small Businesses
employing less than
20 employees



$620,000
Median House
Price
(March 2026)



$500
Median Weekly
Rent
(3 bedroom house)



$1,201
Median Weekly
Household
Income



$1.35 billion
Gross Regional
Product
(30 June 2025)



Largest Industry
Agriculture, Forestry
and Fishing

Data Source: Economy ID - National Economics (NIEIR) - Modelled series & ABS Census 2021













What We Look After

TRANSPORT

2,310 km	Total Shire Roads
1,637 km	Unsealed Roads
672 km	Sealed Roads
57 km	Footpaths
240 km	Kerb & Channel
81	Bridges
130	Major Culverts
3,471	Minor Culverts

PARKS & OPEN SPACES

252 ha	Parks & Recreational Reserves
10	Cemeteries

FACILITIES

9	Depots
2	Caravan Parks
1	Commercial Buildings
53	Council Buildings
3	Aquatic Facilities
1	Industrial Estates
3	Aerodromes
14	Public Halls
28	Public Toilets

WASTE

1	Landfills
10	Waste Transfer Stations

WASTEWATER

2	Wastewater Treatment Plants
30	Reticulation Pump Stations
135 km	Sewer Mains maintained
1,862	Manholes
4,306	Wastewater Connections

LAND PROTECTION

77	Properties treated for vertebrate pest control
166	Feral pigs trapped
1,690	Priority weed infestations treated
437 km	Weed lines treated





COMMUNITY

122	Community Groups & Organisations Supported
64	Groups provided subsidised land/ facilities
$49,062	Regional Arts Development Fund Contribution
$237,716	Community Partnerships Program

LIBRARIES

10,114	Membership
61,206	Visitors In Person
70,000	Visitors Online
131,206	Total Visitors
59,697	Items borrowed physical
29,798	Items borrowed online
89,495	Total items borrowed

VISITOR INFORMATION CENTRES

$82,000	Mareeba Heritage Centre Grant
$126,756	Mareeba Heritage Centre Management Fee
$130,810	Kuranda VIC Management Fee
$46,400	Mareeba Shire Tourism Grant

Key Service Statistics

DEVELOPMENT APPROVALS

120	Dwellings approved
69	Planning Development Applications

BUILDING APPROVALS

$48,261,174	Value of residential approvals
$14,477,275	Value of non-residential approvals
327	Total number of building approvals

REGULATORY SERVICES

3,979	Dogs registered
263	Environmental Health Inspections

ECONOMY

10,121	Ratable Properties
$576,634	Tourism investment

CUSTOMER SERVICE

25,398	Call centre calls received
11,048	Customer requests created

WASTE

1,582 t	Recyclable materials collected

PARKS & OPEN SPACES

98	Cemeteries Interments
18,000 km	Sweep Kerb and Channel
50,000 m²	Pressure clean footpaths
21,500	Emptied bins
100 ha	Undertake hazard reduction burns

FACILITIES

45,641	Swimming pool admissions
1,644	Public hall usage
25,143	Caravan park site rentals

Mayor and CEO Update



It is our pleasure to present Mareeba Shire Council's Annual Report for 2025/26, reflecting a year of progress, partnership and continued commitment to our growing, confident and sustainable Shire.

The year has demonstrated the strength and resilience of our community and the important role Council plays in supporting the people, businesses and communities that make Mareeba Shire such a special place to live, work, visit and invest.

A significant milestone this year has been the progress of the Mareeba CBD Blueprint, a once-in-a-generation opportunity to shape the future of Mareeba's business centre. Developed in partnership with the Mareeba Chamber of Commerce and a community-based Stakeholder Reference Group, the project engaged more than 800 residents, business owners and visitors, including through 190 community surveys. The resulting shared vision, precinct plan and construction-ready designs provide a strong foundation for future investment and will help create a CBD that is welcoming, vibrant, accessible and reflective of Mareeba's unique character.

Across the Shire, Council has continued to invest in the infrastructure and services that underpin our communities. This included the completion of the 2025/26 Water Main Renewal Program, continued restoration of disaster-affected infrastructure, progress on the Roads Strategy and ongoing improvements to Council's asset management practices. These initiatives support the long-term sustainability and liveability of our towns and communities.

Council has also maintained a strong focus on financial sustainability and responsible governance. The adoption of an updated Long-Term Financial Plan and continued refinement of the Long-Term Asset Management Plan provide important foundations for informed decision-making and sustainable investment for the $1.1 billion assets owned and managed by Council.

Supporting our community extends beyond infrastructure. Council continued to strengthen disaster preparedness and resilience, support community organisations and cultural activities, improve access to services and information, and advocate for the needs of our communities at regional, State and Federal levels.

Economic growth and future opportunities have also remained a priority. Work progressed on the Planning Scheme review, housing and residential land supply and the Economic Development Strategy. These initiatives contribute to a stronger foundation for future investment, employment and sustainable growth across the Shire.

None of these achievements are possible without collaboration. Council acknowledges the significant contribution of our residents, community groups, volunteers, businesses, industry representatives, regional partners and all levels of government. We also recognise the commitment of our Councillors and Council workforce, whose knowledge, professionalism and dedication underpin the delivery of services and projects across the Shire.

Looking ahead, Council remains focused on delivering responsible and sustainable outcomes for our communities, while planning for the opportunities and challenges that come with growth. Our focus will continue to be on sound financial management, reliable infrastructure, quality services, environmental stewardship, economic opportunity and meaningful engagement with our community.

Together, we are continuing to build a growing, confident and sustainable Shire that is well positioned for the future — while respecting the character, history and strong community spirit that make Mareeba Shire home.

Cr Angela Toppin AM
Mayor

Peter Franks
Chief Executive Officer

Councillors

Mareeba Shire Council comprises the Mayor and six Councillors, who are elected by the community to provide leadership, strategic direction and representation on matters important to the Shire.

Through their involvement in Council and community committees, Councillors maintain strong links with residents, organisations and stakeholders, helping to ensure local priorities and community aspirations are reflected in Council's decision-making.



L-R Cr Amy Braes, Cr Mladen Bosnic, Cr Mary Graham, Mayor Angela Toppin AM, Deputy Mayor Cr Lenore Wyatt, Cr Ross Cardillo and Cr Nipper Brown.



Mayor Angela Toppin AM, Chair of the Local Disaster Management Group.



Deputy Mayor Cr Wyatt as the Presiding Officer for the Australian Citizenship Ceremony



Cr Bosnic MC for the Mareeba Anzac Day Service



Cr Braes Chair for the Mareeba CBD Project Blueprint Stakeholder Reference Group



Cr Brown MC for the Mareeba Multicultural Festival



Cr Cardillo Chair for the Great Wheelbarrow Race



Cr Graham Chair for the Mareeba Multicultural Festival

Council Committee Representation



Cr Angela Toppin AM
Mayor

- Far North Queensland Regional Organisation of Councils (FNQROC) (Chair)
- Local Government Association of Queensland, Policy Executive for District 10
- Local Disaster Management Group (LDMG) (Chair)
- Mareeba District Disaster Management Group
- Regional Arts Development Fund (RADF) (Chair)
- Tinaroo Water Committee
- Flexichoice
- Speewah District Residents Association
- Collaborating for Community Safety (Chair)



Cr Lenore Wyatt
Deputy Mayor

- Irvinebank Progress Association
- Local Authority Waste Management Advisory Committee (LAWMAC)
- LDMG (Deputy Chair)
- Great Wheelbarrow Race Advisory Committee (Proxy)
- North Queensland Council of Mayors (Proxy)
- Davies Park Sporting Precinct Committee
- Far North Queensland Regional Regional Organisation of Councils
- Mareeba District Disaster Management Group
- Mareeba Area Fire Management Committee
- Regional Arts Development Fund (RADF)
- Traffic Advisory Committee



Cr Mladen Bosnic

- Traffic Advisory Committee
- FNQ Regional Roads Group
- LDMG (Deputy Chair)
- Mareeba Heritage Centre Management Committee
- Mareeba Chamber of Commerce Sub Committee
- Mareeba Liquor Industry Action Group
- Julatten and Molloy Association of Ratepayers and Residents (JAMARR)
- Flexichoice

Council Committee Representation



- LDMG Environment/Infrastructure (Chair)
- Small Business Friendly Council
- Speewah District Residents Association
- LAWMAC (Proxy)
- Audit Committee
- Barron Catchment Care
- Davies Park Sporting Precinct Committee
- FNQ Regional Roads Group
- Kuranda Interagency Networks
- Reef Guardian
- Blueprint Stakeholder Reference Group (Chair)

Cr Amy Braes



- Chillagoe Alliance
- JAMARR
- Kuranda Interagency Networks
- LDMG Community Support
- Mareeba Area Fire Management Committee
- NQ Sports Foundation
- Pest Advisory Committee
- Speewah District Residents Association
- Crime Stoppers
- Great Wheelbarrow Race Organising Committee
- FNQROC Natural Asset Management Advisory Committee
- Northern Gulf Resource Management Group

Cr Nipper Brown



- NQ Sports Foundation (Proxy)
- Audit Committee (Proxy)
- Barron Catchment Care
- Collaborating for Inclusive outcomes in Mareeba
- Great Wheelbarrow Race Organising Committee (Chair)
- FNQROC Natural Asset Management Advisory Committee
- LDMG Health and Environment
- Mareeba Chamber of Commerce Sub Committee
- Mareeba Multicultural Festival Committee
- Northern Gulf Resource Management Group Pest Advisory Committee
- Reef Guardian
- Tinaroo Water Committee

Cr Ross Cardillo



- Audit Committee
- Collaborating for Inclusive outcomes in Mareeba
- Flexichoice
- LDMG Economic Development
- Mareeba Liquor Industry Action Group
- Mareeba Multicultural Festival Committee (Chair)
- Irvinebank Progress Association

Cr Mary Graham

Organisational Structure

Elected Council Mayor and six Councillors



Chief Executive Officer
Peter Franks

Executive Support, Communications, Disaster Management, Economic Development & Tourism



Director Corporate & Community Services
Jennifer McCarthy

Executive Support, Town Planning, Building & Plumbing Services, Trade Waste



Manager Finance
Elisa Tatti
Statutory Accounting, Budgets & Financial Reporting, Rating & Revenue, Asset Accounting, Stores, Procurement



Manager Human Resources
Greg Newman
Workforce Management, Recruitment & Selection, Training & Development, Payroll, Workplace Health & Safety



Manager Information Systems & Governance
Roy Ladner
Information and Communications Technology (ICT), Business Systems Support, Governance and Compliance, Land Tenure and Leasing, Records Management



Manager Customer & Community Services
Shellie Buckle
Customer Service, Community Engagement, Libraries, Cemetery Records Management, Local Laws, Environmental Health



Director Infrastructure Services
Glenda Kirk

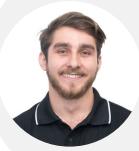
Administration & Executive Support



Manager Technical Services
Sam Wakeford
Fleet & Workshop, GIS, Survey, Design, Soils Laboratory, Facilities Management, Aerodromes



Manager Assets & Projects
Jacqui Perkowicz
Asset Management, Project & Contract Management, Grant Management



Manager Works
Kael Whitnell
Road Maintenance Performance Contracts (RMPC), Transport Infrastructure, Bridges, Parks & Gardens, Land Protection, Disaster Recovery Projects



Manager Water & Waste
Morris Hamill
Water & Wastewater Reticulation, Water & Wastewater Treatment, Waste Services, Dam Management & Safety

Corporate Plan 2024 - 2028

Snapshot

Our Vision

A growing, confident and sustainable Shire.

Our Mission

To promote the prosperity and liveability of our communities by providing cost-effective services, fostering collaborative partnerships and maintaining accountable governance.

Our Values

Sustainable

United Team

Customer Focused

Community Partnerships

Ethical Conduct

Striving to be Better

Skilled Workforce

Our Strategic Priorities

Financial Sustainability and Governance
A financially sustainable council that applies strategic decision making and good governance to deliver cost-effective services.

Community and Culture
An informed, engaged and resilient community which supports and encourages effective partnerships to deliver better outcomes.

Transport and Infrastructure
The provision of quality infrastructure to service our growing community using sound asset management principles.

Liveability and Environment
Improve the liveability of the Shire by enhancing amenity and valuing natural assets.

Economy and Growth
Promote and encourage investment in local industry to build a resilient economy.

Annual Performance

Corporate Plan Progress

In accordance with section 165 of the *Local Government Regulation 2012*, Mareeba Shire Council prepares and adopts a five-year Corporate Plan to provide strategic direction for the local government area. The Corporate Plan sets out Council's vision, priorities and objectives over a five-year period and provides the foundation for planning, decision-making, service delivery and resource allocation.

The Corporate Plan 2024–2028 sets out Council's vision for a growing, confident and sustainable Shire. It identifies the strategic priorities that guide Council's activities and, investment and decision making, and provides a framework for delivering services, infrastructure and initiatives that respond to the needs of the Mareeba Shire community.

The Corporate Plan is supported by an Annual Operational Plan, which translates Council's strategic priorities into specific projects, activities and actions to be delivered during the financial year. The Annual Budget provides the financial resources required to deliver these priority commitments and maintain services and infrastructure in an efficient, effective and sustainable manner.

Council monitors progress throughout the year with quarterly Operational Plan reviews. These reviews provide regular oversight of delivery and enable Council to assess progress, identify emerging issues and respond where priorities or circumstances change.

Progress against the Corporate Plan is reported annually through the Annual Report, providing the community with a transparent account of Council's performance and achievements.

The Corporate Plan 2024–2028 identifies five strategic priorities that guide Council's operations and decision-making:

- Financial Sustainability and Governance
- Community and Culture
- Transport and Infrastructure
- Liveability and Environment
- Economy and Growth

The following section highlights Council's progress and achievements during 2025/2026 in delivering outcomes under each of these strategic priorities.

Financial Sustainability and Governance

A financially sustainable council that applies strategic decision making and good governance to deliver cost-effective services.

FG1 Effective and sustainable financial management

- All decisions should support Council's strategic direction and Long-Term Financial Plan
- Optimise Council's revenue, based on realistic and equitable policies and practices and consider opportunities for non-rate revenue sources

FG2 Effective business management

- Commitment to continuous improvement in all operations to ensure financial sustainability
- Further develop and implement business practices including information and technology solutions, that meet corporate and customer needs

FG3 A Skilled and sustainable workforce

- Continue to provide appropriate opportunities to develop, attract and retain staff
- Enhance an organisational culture which reflects shared vision and values
- Continue to promote a 'safety first' environment

FG4 Effective Governance

- A governance framework that ensures sound organisational management
- Ongoing adherence to the Local Government principles, Act and Regulations
- Ethical, transparent and accountable decision making in the interest of the entire community
- Manage organisational risk in a cost-effective way

Major Achievements

- The Long-term Financial Plan was adopted as part of the Budget on 16 July 2025;
- The Long Term Asset Management Plan was updated on 16 July 2025;
- Cyber security monitoring and training continued throughout 2025/26;
- Information Systems Strategy implementation continued, including the transition to Employee Self Service (ESS) and other TechnologyOne enhancements, with ESS functionality now fully deployed. Migration of the Property & Rating suite to CiA commenced;
- The organisation-wide leadership training program continued throughout 2025/26 to strengthen leadership capability while meeting Council's compliance and operational requirements;
- Workforce Management focus saw the implementation of new recruitment software to streamline the recruitment process and branding initiatives;
- Strong compliance performance was maintained, including full adherence to employee-related legislation, completion of LGW Mutual risk obligations and ongoing implementation of the Safety Management System;
- Accountable governance was demonstrated through adoption of the Annual Internal Audit Plan, completion and reporting of the External Audit and the scheduled presentation of the Annual Report to Council.

Financial Sustainability and Governance

Mareeba Shire Council remains committed to maintaining long-term financial sustainability through responsible financial management, continuous business improvement, investment in its workforce and strong governance. Throughout 2025/26, Council continued to deliver key initiatives that strengthened organisational capability, enhanced financial management practices and reinforced accountability across all areas of operation.

Council adopted its Long-Term Financial Plan in July 2025, ensuring alignment with updated sub-asset management plans and the Local Government Infrastructure Plan. This integrated approach supports informed long-term decision-making and sustainable investment in Council's infrastructure assets. Comprehensive asset revaluations were also completed during the year, with updated valuations for footpaths and stormwater networks incorporated into the 2025/26 financial statements, ensuring the continued accuracy of Council's asset portfolio.

Council continued to strengthen internal financial reporting and business systems by improving access to financial information and providing targeted training and support to staff. These initiatives enhanced users' ability to effectively utilise Council's financial systems and interpret key financial documentation. Work also progressed on the implementation of the Information Systems Strategy, including the successful organisation-wide deployment of Employee Self Service (ESS) functionality and commencement of the migration of the Property and Rating suite to TechnologyOne CiA, further modernising Council's business systems.

Developing and maintaining a skilled and sustainable workforce remained a priority throughout the year. Council's organisation-wide training program continued to build leadership capability while ensuring staff met compliance, legislative and operational requirements. The implementation of new recruitment software also commenced, supporting a more streamlined recruitment process and strengthening Council's employer branding, with further enhancements to be introduced as implementation progresses.

Council strengthened organisational resilience, governance and workplace safety throughout 2025/26. Cyber security monitoring and staff awareness training continued to build organisational capability and resilience against emerging cyber threats. Council maintained compliance with employment-related legislation and fulfilled its obligations under the Local Government Workcare Mutual (LGW Mutual) Risk program. The Safety Management System was reviewed and updated, further embedding safety into day-to-day operations, with safety performance continuing to trend positively during the year.

Council also demonstrated its commitment to accountable governance through the adoption and delivery of the Annual Internal Audit Plan, completion and reporting of the external audit process and adoption of the Annual Report in accordance with statutory requirements.

These achievements demonstrate Council's continued commitment to sound financial management, modern business practices, workforce capability and accountable governance, ensuring the organisation remains well positioned to deliver sustainable and cost-effective services to the Mareeba Shire community.

Community and Culture

An informed, engaged and resilient community which supports and encourages effective partnerships to deliver better outcomes.

CC1 An engaged community

- Inform, engage and partner with the community on matters of shared importance
- Encourage and support community organisations to enhance their sustainability
- Partner with community groups and individuals for mutual benefit

CC2 A vibrant and healthy community

- Continue to value the area of arts, culture and heritage to enrich lifestyles and to enhance community cohesion
- Advocate and promote community initiatives that support a healthy lifestyle
- Support and promote key community events

CC3 A resilient community

- Partner with community stakeholders to build community resilience for emergencies and disasters
- Support the community to be prepared for, mitigate, respond to and recover from disasters
- Support the Local Disaster Management Group to ensure effective decision-making regarding disaster events

Major Achievements

- Initiatives strengthened the connection between arts and tourism, including promotion of the public art trail online, successful delivery of the RADF grants program and reporting of 2024/25 program outcomes to Council;
- Enhanced Online Presence - Improvements to Council's online presence included better access to information and services, removal of outdated website content and enhanced e-recruitment through integration with Scout Talent;
- Community safety outcomes were supported through active advocacy, including collaboration at community safety meetings and engagement with the State Member on social housing challenges and discarded needles;
- Council continued to promote disaster resilience through Get Ready initiatives and support of the LDMG, including participation in Awareness in August at Mareeba Hospital, holding the LDMG Community Support Sub-Group annual meeting on 22 October 2025, securing funding for a Community Recovery Resilience Officer and appointing two officers (through State and Federal funding) to strengthen the community resilience network and preparedness across the Shire.



Dinner and Disater event for Get Ready Queensland



RADF Artist Violent Shaban painting the Kuranda Centenary Park Mural



Mareeba CBD Project Blueprint Stakeholder Reference Group

Community and Culture

In 2025/26, Mareeba Shire Council continued to foster an informed, connected and resilient community by strengthening partnerships, encouraging participation and delivering initiatives that support wellbeing, culture, safety and disaster resilience.

Community participation was strong across a range of projects. The Mareeba CBD Project Blueprint Masterplan commenced in mid-2025 to develop a shared community vision, precinct plan and construction-ready designs to guide the future development of Mareeba's central business district. Council partnered with the Mareeba Chamber of Commerce and a community-based Stakeholder Reference Group to ensure local perspectives informed the project.

Targeted engagement also supported planning for the Kuranda Community Precinct, Geraghty Park in Julatten and the Walsh-Rankin Street Upgrade Project, while the Mareeba Shire Waste Survey attracted more than 1,000 responses. Connecting with Community sessions in Chillagoe, Koah, Kuranda and Mount Molloy provided further opportunities for residents to engage directly with elected representatives.

Council strengthened partnerships to support community wellbeing and safety through the Collaborating for Community network and engagement with community services, education, health and public safety stakeholders. Council also advocated on local issues including discarded sharps and housing and homelessness challenges. This advocacy contributed to a partnership with Cairns and Hinterland Hospital and Health Service to deliver safe sharps disposal workshops for community groups.

Through the Community Partnerships Program, Council provided $237,716 in funding and in-kind support to not-for-profit organisations delivering events, programs and initiatives across the Shire.

Arts, culture and heritage continued to strengthen community connection and regional identity. The Regional Arts Development Fund (RADF) provided $49,062 to nine projects supporting the Shire's arts, cultural and heritage sectors. An artist networking event and six-part grant writing workshop series supported 123 participants to develop skills and increase their capacity to access future funding. Council also promoted the Mareeba Shire Public Art Trail, strengthening the connection between arts, culture and tourism.

Council improved access to information and services through enhancements to its website and community-focused library initiatives. The Mareeba Library hosted an Aged Care Reforms Information Hub, while the Pop-Up Free Barber Service returned during Queensland Youth Week 2026, with sessions delivered across Dimbulah, Chillagoe, Mareeba and Kuranda.

Building disaster preparedness and resilience remained a key priority. Through the Local Disaster Management Group, Get Ready activities and community awareness initiatives, Council supported preparedness across the Shire. Funding for a Community Recovery Resilience Officer and the appointment of two additional resilience officers through State and Federal funding increased Council's capacity to support communities before, during and after disaster events. Council also shared local experience of Tropical Cyclone Jasper and subsequent flooding through the LGAQ Council to Council initiative, strengthening knowledge-sharing and disaster management practices with other local governments.

Together, these achievements demonstrate Council's commitment to meaningful community participation, strong partnerships, cultural vitality, social wellbeing and resilience across the Mareeba Shire.

Transport and Infrastructure

The provision of quality infrastructure to service our growing community using sound asset management principles.

TI1 Safe, reliable and resilient Infrastructure

- Deliver safe and effective transport networks
- Maintain safe and reliable drinking water supply
- Maintain safe and reliable wastewater service
- Where possible develop infrastructure to mitigate against future severe weather events

TI2 Sustainable Infrastructure for the future

- Manage Council infrastructure in accordance with Long Term Asset Management and Long Term Financial Plans
- Integrate infrastructure planning to meet future capacity needs
- Partner with community, private sector and government to optimise Council infrastructure
- Advocate for significant local and regional infrastructure through the State and Federal governments

Major Achievements

- Long Term Asset Management Plan updated and adopted by Council on 16 July 2025;
- Continuous review of Asset Management Plan and sub-plans;
- Capital budget preparation aligns with Long Term Asset Management Plan and Long Term Financial Plan;
- Substantially progressed the interim amendment of the Local Government Infrastructure Plan (LGIP);
- Continued to rectify disaster-impacted infrastructure assets in accordance with Disaster Recovery Funding Arrangements (DRFA) approvals and funding guidelines;
- Implemented water treatment and reticulation asset renewal projects, including completion of the 2025/26 Water Main Renewal Program and release of tenders for upcoming water main renewals in Mareeba and Mount Molloy;
- Progressed the preparation of the Roads Strategy, with a draft strategy developed;
- Progressed the development of the Mareeba CBD Blueprint construction-ready plans.



Henry Hannam Drive Resheet



Oak Forest Road Bridge Upgrade



Constance / Herberton Street Roundabout Installation

Transport and Infrastructure

In 2025/26, Mareeba Shire Council continued to strengthen its commitment to delivering safe, reliable and sustainable infrastructure through strategic planning, proactive asset management and targeted infrastructure renewal. Guided by sound asset management principles, Council focused on maintaining essential infrastructure while planning for the future needs of the growing community.

A significant focus during the year was the continued improvement of Council's asset management framework. Ongoing asset data verification, condition assessments, defect identification and maintenance prioritisation enhanced Council's understanding of its infrastructure portfolio and informed future investment decisions. These activities also supported the continued refinement of the Long-Term Asset Management Plan (LTAMP) and Long-Term Financial Plan (LTFP), ensuring infrastructure planning remains aligned with long-term service delivery and financial sustainability. Council also substantially progressed the interim amendment of the Local Government Infrastructure Plan (LGIP), further strengthening the integration of strategic land use planning with future infrastructure requirements.

Council continued to restore infrastructure impacted by natural disasters through the Disaster Recovery Funding Arrangements (DRFA) program, delivering essential reconstruction works in accordance with approved funding guidelines. These projects remain critical to improving network resilience and ensuring community infrastructure is restored to a safe and functional standard.

Investment in essential water infrastructure remained a priority throughout the year. Council completed the 2025/26 Water Main Renewal Program, improving the reliability and efficiency of the water distribution network, while preparing for future renewal works through the release of tenders for additional water main replacements in Mareeba and Mount Molloy. These projects support Council's ongoing commitment to providing a safe, secure and reliable water supply for residents and businesses.

Strategic planning also progressed across several key infrastructure initiatives. Development of the Roads Strategy advanced during the year, with a draft strategy prepared for discussion with Councillors to guide future investment and maintenance priorities across the road network. Council also continued progressing the Mareeba CBD Blueprint, with project milestones remaining on schedule and construction-ready plans being developed to support future revitalisation of the town centre.

These achievements demonstrate Council's ongoing commitment to providing quality infrastructure that meets the needs of today's community while preparing for future growth. Through responsible asset management, continued infrastructure renewal and long-term strategic planning, Council is building a resilient, sustainable and well-connected shire for future generations.

Liveability and Environment

Improve the liveability of the Shire by enhancing amenity and valuing natural assets.

LE1 Attractive and accessible public facilities

- Manage open spaces, parks and council facilities to encourage active communities and support quality of life
- Deliver council services which enhance liveability
- Partner with community organisations to enhance the use of existing facilities and promote recreation opportunities
- Enhance connectivity and accessibility within communities

LE2 Sustainable Planning and protection of environmental assets

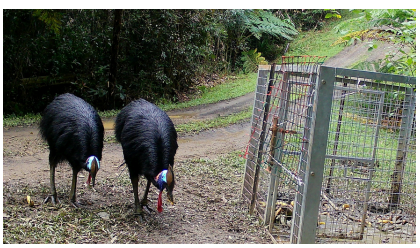
- Maintain a planning scheme that balances the various land uses across the Shire while protecting environmental assets
- Promote water quality of our region's waterways limiting impact on the Great Barrier Reef and Gulf of Carpentaria
- A coordinated approach to land management and the control of biosecurity threats

LE3 Environmentally responsible service delivery

- Continue to investigate and implement cost-effective practices across council operations to minimise impact on the environment
- Provide environmentally responsible and cost-effective waste services to the community
- Provide community education on sustainable waste management practices, including recycling, circular economy principles and environmental stewardship

Major Achievements

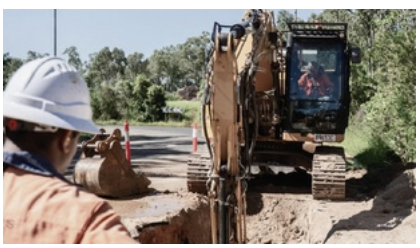
- Ongoing Far North Queensland Regional Organisation of Councils (FNQROC) meeting participation;
- Sewer manhole refurbishment underway;
- Progressed the review and update of Council's Waste Strategy to align with the Regional Waste Plan, emerging State Government waste priorities and future waste management needs;
- Finalised the kerbside waste collection contract and waste disposal services;
- Commenced the 10-year review of the Mareeba Shire Council Planning Scheme including consideration of Residential Land Supply and Housing Needs;
- Substantially progressed the interim amendment of the Local Government Infrastructure Plan (LGIP);
- Continued implementation of the Reef Guardian Action Plan.



Cassowaries walking past a feral pig trap



Hazard Reduction Burn in Mt Molloy



Constance Street sewer main upgrade

Liveability and Environment

Council continued to progress key initiatives supporting the strategic priority to improve the liveability of the Shire by enhancing amenity and valuing natural assets.

Regional collaboration remained an important focus, with Council continuing its participation in Far North Queensland Regional Organisation of Councils (FNQROC) meetings. Participation in FNQROC provides an important platform for regional councils to collaborate, share information and advocate on matters affecting Far North Queensland communities.

Council continued work on essential sewer infrastructure, with sewer manhole refurbishment works underway. The refurbishment program supports the ongoing maintenance and performance of the sewer network and contributes to the continued delivery of essential services across the Shire.

Significant progress was made in waste management planning and service arrangements. Council progressed the review and update of its Waste Strategy to ensure it aligns with the Regional Waste Plan, emerging Queensland Government waste priorities and the Shire's future waste management needs. Council also finalised the kerbside waste collection contract and waste disposal services, providing a framework for the continued delivery of waste management services to the community.

Strategic planning for the Shire's future development also progressed, with the 10-year review of the Mareeba Shire Council Planning Scheme commencing. The review includes consideration of residential land supply and housing needs and will assist in ensuring the planning framework remains relevant to the Shire's changing needs.

Council also substantially progressed the interim amendment of the Local Government Infrastructure Plan (LGIP). The LGIP is an important component of Council's planning framework, supporting the consideration and coordination of infrastructure requirements associated with existing and future development.

Environmental stewardship continued to be a priority, with Council progressing implementation of the Reef Guardian Action Plan. The Action Plan supports Council's ongoing commitment to environmental management and the protection of the Shire's valued natural assets.

Together, these initiatives represent continued progress across regional collaboration, essential infrastructure, waste management, strategic land-use planning and environmental stewardship. Council remains focused on maintaining effective services, supporting responsible growth and development and protecting the natural assets that contribute to the liveability and character of the Mareeba Shire.

The work undertaken throughout the reporting period provides a strong foundation for continued planning and service delivery into the future, while supporting Council's commitment to a sustainable and liveable Shire for the community.

Economy and Growth

Promote and encourage investment in local industry to build a resilient economy.

EG1 Sustainable economic development and growth

- Promote and expand opportunities for business to grow and/or establish themselves within the Shire
- Partner with community, private sector and government to harness opportunities for growth and innovation
- Highlight the positive attributes and benefits of Mareeba Shire to attract and retain business and investment

EG2 Effective strategic partnerships

- Advocate Council's strategic and operational position on key issues affecting the community to other government sectors
- Maintain and develop close and productive working relationships with relevant stakeholders, including State and Federal governments
- Fostering and developing relationships with industry groups, community organisations, business and individuals to promote and develop the Shire

Major Achievements

- Commenced the 10-year review of the Mareeba Shire Council Planning Scheme including consideration of Residential Land Supply and Housing Needs;
- Continued active participation in the Far North Queensland Regional Organisation of Councils (FNQROC), including attendance at ongoing regional meetings to support collaboration and advocacy on shared priorities;
- Maintained advocacy with State and Federal Governments through regular engagement with State Members and ongoing participation by the Mayor in the Local Government Association of Queensland (LGAQ) Policy Executive;
- Continued support for local business and industry through ongoing engagement with Local Tourism Organisations (LTO) and the Chamber of Commerce;
- Completed the development of Council's Economic Development Strategy to support future economic growth and investment opportunities across the region;
- Mareeba Industrial Estate Stage 11 development is pending final costing;
- Tom Gilmore Mareeba Aviation Industrial Precinct promotional opportunities continue through Council's website, social media channels and e-newsletter;
- Engagement continues with airport users group and FNQ Aviation Museum.



Mayor Toppin AM with the State Delegation Brief for FNQROC



Mareeba CBD Blueprint Stakeholder Reference Group



Deputy Mayor Cr Wyatt promoting tourism for Mareeba Shire

Economy and Growth

In 2025/26, Mareeba Shire Council continued to promote and encourage investment in local industry through strategic planning, regional collaboration and targeted initiatives that support economic growth and long-term prosperity. Council remained focused on strengthening partnerships, attracting investment and creating an environment where businesses, industry and the community can thrive.

Council continued to foster strong strategic partnerships at the local, regional and state levels to advocate for the interests of the Mareeba Shire. Active participation in the Far North Queensland Regional Organisation of Councils (FNQROC), together with ongoing engagement through the Local Government Association of Queensland (LGAQ) Policy Executive, ensured Council remained well positioned to influence regional priorities and advocate for investment in critical infrastructure and economic development initiatives. Council also maintained close relationships with State and Federal Governments, Local Tourism Organisations and the Mareeba Chamber of Commerce, strengthening collaboration to support local businesses, tourism and industry.

Supporting sustainable economic growth remained a key priority throughout the year. Council completed the Economic Development Strategy, providing a clear framework to guide future investment, business attraction and economic diversification across the region. Council also continued implementing initiatives under the Local Housing Action Plan (LHAP), recognising that increasing housing supply is essential to supporting workforce attraction, business growth and the long-term sustainability of the local economy. Progress also continues on the proposed transition of the Community Housing for Seniors Service to community management, creating opportunities to expand local housing availability.

The Mareeba Industrial Estate Stage 11 development is at final costing stage. This industrial land precinct supports future opportunities for local business and industry.

The Tom Gilmore Mareeba Aviation Industrial Precinct also remains a significant focus for economic development. Continued collaboration with the airport user group and the Far North Queensland Aviation Museum strengthened stakeholder relationships and supported the ongoing promotion of the precinct as a key regional aviation and industry hub.

These achievements demonstrate Council's commitment to building a resilient and diverse local economy by supporting industry growth, encouraging investment and strengthening strategic partnerships. Through proactive planning, targeted advocacy and collaboration with government, business and the community, Council continues to position the Mareeba Shire as an attractive destination for investment, innovation and sustainable economic development.



Mareeba Industrial Park



Mareeba Aiport

Operational Plan Progress

Council establishes key performance measures through the annual Operational Plan. The table below presents the objectives/projects for the 2025/26 financial year, along with corresponding outcomes and their progress throughout the year. These objectives represent actionable targets that guide Council's efforts in progressing toward its vision of "a growing, confident and sustainable Shire."

Ongoing Completed In Progress Not Commenced

Project	Outcome	Progress
Long-term Financial Plan	• Ensure Long Term Asset Management Plan and Financial Plan aligns with revised Sub-Asset Management Plans and Local Government Infrastructure Plan	✓
Comprehensive Asset Revaluations: • Footpaths	• Comprehensive revaluations completed	✓
Internal Access to Financial Information	• More users able to operate financial systems and locate relevant documentation • Provide in-house training and support	✓
Information Systems Strategy implementation	• Continue to provide further system enhancements • Transition Technology One to CiAnywhere	✓
Sustainable Workforce	• Training and development to improve efficiencies and ensure workplace safety	✓
Workforce Management	• Review recruitment process and employer branding initiatives	✓
Cybersecurity Enhancements	• Continue to monitor security measures as defined by the ACSC Essential 8 • Renew incident response partnership • Continue cyber awareness and response training	✓

Operational Plan Progress continued

Ongoing Completed In Progress Not Commenced

Project	Outcome	Progress
Compliance Monitoring	• Comply with relevant legislative requirements • Comply with requirements of the LGW Mutual Risk Obligation program	✓
Accountable Decision Monitoring	• Fulfil Audit Committee objectives including implementation of Internal Audit Plan • Achieve External Audit compliance • Prepare and present Annual Report in line with statutory and regulatory requirements	✓
Arts Connection to Tourism	• Promote public art trail • Implement Regional Art Development Fund (RADF) community grant round • Implement arts sector capability building activities through RADF	✓
Enhanced Online Presence	• Improved access to online information and services	✓
Community Safety	• Advocate for community safety	✓
Disaster Resilience	• Promote resilience through Get Ready initiatives • Support LDMG	✓
Review Asset Management Plans across asset classes	• Undertake data verification • Undertake condition assessment and defect identification across individual asset classes. • Document and review maintenance prioritisation and operational activities • Improvement of asset management processes to be reflected in Long Term Asset Management Plan and Long-Term Financial Plan • Undertake interim amendment of LGIP and incorporate into LTAMP	✓

Operational Plan Progress continued

Ongoing Completed In Progress Not Commenced

Project	Outcome	Progress
Restoration of Assets	• Rectify disaster impacted infrastructure assets in accordance with funding guidelines and approvals	
Secure Water Supply	• Implement water treatment and reticulation asset renewal projects	
Roads Strategy	• Finalise preparation of Roads Strategy	
Mareeba CBD Blueprint	• Progress development of Mareeba CBD Blueprint	
Waste Management Services Strategy	• Review and update Waste Strategy to align with Regional Waste Plan and Council's future waste management needs	
Planning Scheme Review	• Undertake 10 Year review of MSC Planning Scheme and supporting documents • Provide updated planning data for LGIP renewal	
Reef Guardian Council	• Implement Reef Guardian Action Plan	
Strategic Partnerships	• Continue active participation in FNQROC • Continue to Advocate to State and Federal Governments for key priorities • Continue to support LTO and Chamber of Commerce	

Operational Plan Progress continued

Ongoing Completed In Progress Not Commenced

Project	Outcome	Progress
Housing Strategy	• Implement Local Housing Action Plan (LHAP) initiatives • Divest Community Housing for Seniors Service to community management for leveraging additional stock	
Economic Development Strategy	• Prepare an Economic Development Strategy	
Mareeba Industrial Estate	• Implement staged development of Masterplan • Continue promotion and marketing through external agent	
Tom Gilmore Mareeba Aviation Industrial Precinct	• Produce Promotional Strategy • Promote development	



Mareeba CBD

MAREEBA CBD BLUEPRINT

Shaping the heart of Mareeba

The Mareeba CBD Blueprint marks an important step towards revitalising the heart of our town and creating a vibrant, welcoming centre for the whole community.

Described as a once-in-a-generation planning initiative, the Blueprint has brought together Council, the Mareeba Chamber of Commerce, a dedicated Stakeholder Reference Group, businesses, property owners, residents, visitors and other key stakeholders to develop a shared vision for the future of Mareeba's central business district.

The project adopted a broad and collaborative approach to engagement, drawing on local knowledge, stakeholder expertise and community perspectives to inform the Masterplan. Engagement was undertaken through community surveys, CBD pop-in sessions, workshops and targeted stakeholder discussions, with more than 800 residents, business owners and visitors contributing and 190 community surveys received. This approach ensured a diverse range of views and priorities were considered throughout the planning process, helping to shape a shared vision. Feedback highlighted priorities including improved shade and greenery, pedestrian safety, accessibility, public amenities, lighting, stormwater infrastructure, outdoor dining, events and opportunities to celebrate Mareeba's heritage and culture.

The resulting Masterplan provides a long-term framework to guide the revitalisation of the CBD, including construction-ready planning for improved infrastructure, movement and circulation, streetscapes, public spaces and landscaping. Byrnes Street is reinforced as the heart of daily community life, complimented by distinct precincts across Atherton Street, Railway Avenue, the Post Office precinct and key car parking and connection areas.

At the centre of the vision is a simple ambition: a safe, green and vibrant town centre that celebrates Mareeba's identity, supports local business and provides spaces for people to connect, linger and explore.

The benefits of this vision extend well beyond the physical appearance of the CBD. Improved accessibility, safer and more comfortable pedestrian connections, increased shade and greenery, better public amenities and opportunities for events and activities will help create a town centre that is more enjoyable and inclusive for people of all ages and abilities.

For local businesses, a more attractive and people-focused CBD has the potential to encourage greater foot traffic, longer visitor stays, outdoor dining and increased local spending, while creating an environment that supports existing businesses and encourages future investment. The Blueprint also seeks to strengthen Mareeba's role as a regional destination, encouraging visitors and travellers to stop, explore and experience the town.





Scan the QR code or visit Mareeba Shire Council's website for more information and to view the Mareeba CBD Masterplan.

MAREEBA CBD BLUEPRINT Continued

Shaping the heart of Mareeba

Importantly, the Blueprint celebrates what makes Mareeba unique. Its design principles seek to embed Mareeba's rich Indigenous, multicultural and agricultural stories within the public realm, creating a town centre that reflects the character, history and diversity of the community.

The project has also been made possible through significant Australian Government support, with $2.143 million provided through the regional Precincts and Partnerships Program (rPPP). This funding has enabled the development of the Masterplan and construction-ready planning that will position Council to pursue future funding opportunities and progressively deliver the identified improvements.

The Mareeba CBD Blueprint is ultimately about more than streets, buildings and infrastructure. It is about creating a place where people want to meet, businesses can thrive, visitors feel welcome and the community can take pride in its town centre.

Council gratefully acknowledges the valuable contribution of everyone who shared their time, ideas and expertise in bringing this significant project to fruition. The Blueprint is a strong example of what can be achieved when Council, community, business and government partners work together towards a shared vision.

Together, we are shaping the future heart of Mareeba – a place that celebrates who we are today and creates opportunities for generations to come.



Byrnes Street Gateway - Masterplan Artist Impression
(North Facing Indicative Perspective)

Community Engagement

Community participation exceeded expectations for the Mareeba CBD Project Blueprint Masterplan, a once in a generation planning initiative that will guide the future development of Mareeba's central business district. The project is delivering a shared community vision, a precinct plan and construction ready designs to support future funding opportunities.

Commencing in mid-2025, Council partnered with the Mareeba Chamber of Commerce and engaged a community based Stakeholder Reference Group to ensure local voices shaped the project. More than 800 residents, business owners and visitors participated in engagement activities, and 190 community surveys received.

Community feedback played a significant role in informing the final Masterplan. Council endorsed the Precinct Plan on 18 February 2026, with the project scheduled for completion in October 2026 following the delivery of detailed design and construction-ready plans.

Councillors travelled to Chillagoe, Koah, Kuranda, and Mount Molloy as part of the final Councillors Connecting with Community engagement sessions, providing residents with opportunities to discuss local priorities and community issues directly with elected representatives.

Council continued to facilitate the Collaborating for Community stakeholder meetings, bringing together representatives from community services, education, health and public safety sectors. Chaired by Mayor Angela Toppin AM, the meetings focus on identifying service gaps, strengthening partnerships and implementing practical actions to improve community wellbeing and safety.

Targeted community engagement was undertaken to inform future planning for the Kuranda Community Precinct and Geraghty Park in Julatten, as well as the Walsh-Rankin Street Upgrade Project, which will deliver improvements to traffic flow, road safety and stormwater infrastructure within a key business precinct. Council also conducted the Mareeba Shire Waste Survey to gauge community views on potential waste service enhancements, receiving more than 1,000 responses.

Grants to Community Organisations	Amount
Cash	$ 25,718
Rate Rebates and Charge Remissions	$ 176,717
In-Kind Assistance	$ 7,281
Community Loan	$ 28,000
Regional Arts Development Fund (RADF)	$ 49,062
Total	**$ 286,778**



Stannary Tales public art project in Irvinebank by artist Amanda Feher funded by the RADF program.













Community Events

Mareeba Shire Council plays an active role in hosting and supporting community events across the Shire, creating opportunities for residents and visitors to connect, celebrate and participate in the lifestyle of the region.

ANZAC Day
Working alongside the Returned & Services League of Australia (RSL) and local RSL sub-branches across the Shire, Council proudly supports ANZAC Day ceremonies each year. It is a time for the community to come together, reflect on the service and sacrifice of our veterans, and honour those who gave their lives for Australia.

Australian Citizenship Ceremonies
Australian citizenship ceremonies mark the final legal and symbolic step in becoming a member of the Australian community. During the year, Council hosted five ceremonies, welcoming 94 new citizens from 27 countries. The most common countries of origin were New Zealand, the United Kingdom and South Africa.

Get Ready Tablelands
Building on the success of the inaugural event, Council again hosted the Get Ready Tablelands event at the Mareeba Drive-In. Residents were encouraged to engage with local organisations, access practical preparedness information, and learn how to better prepare for disasters. The event also featured a screening of the *Stories of Jasper* documentary and a free family movie for the community to enjoy.

Great Wheelbarrow Race
Hundreds of runners took part in the iconic Great Wheelbarrow Race, covering 140 kilometres from Mareeba to Chillagoe during a fun-filled and challenging three-day event. Nearly $240,000 was raised for local charities, highlighting the event's ongoing contribution to the community.

Mareeba Multicultural Festival
Celebrating the region's cultural diversity, the Mareeba Multicultural Festival gives community members the opportunity to showcase their heritage through food, performances and interactive workshops. The annual event brings people together to learn from one another and strengthen community connections.

Seniors Morning Tea
As part of Seniors Month celebrations, Council welcomed 250 residents to a free Seniors Morning Tea at the Mareeba International Club, featuring entertainment and delicious food. Five local groups received grants to help deliver events and activities for seniors throughout the Shire.

Community Events Continued

Australia Day Awards
Celebrating the people who help make Mareeba Shire a great place to live, the Australia Day Awards acknowledge exceptional community service and achievement.

Citizen of the Year: Stacey Crockford
Over the past year, Stacey has revitalised Rosies – Friends on the Street in Mareeba, restoring a vital weekly outreach for vulnerable community members. As Branch Coordinator, she leads volunteers, manages donations and ensures the service runs smoothly. Stacey has grown Rosies from one team to six, mentoring student volunteers and fostering compassion, connection and community spirit.

Young Citizen of the Year: Velenia Musso-Tatti
Velenia was School Captain and demonstrated outstanding community leadership through extensive volunteering. She received the Tom Braes Outstanding Community Service Award, a School Service and Cultural Award and a Certificate of Community Service from the Order of Australia Association.



Young Citizen of the Year Velenia Musso-Tatti and Citizen of the Year Stacey Crawford

- Sportsperson of the Year: Oliver Hampton
- Junior Sportsperson of the Year: Harry Sullivan
- Junior Sportsperson of the Year (Highly Commended): Finnlay Ford
- Arts and Culture Award: Peter Shimmin
- Junior Arts and Culture Award: Toby Fealy
- Community Service Award: Alison McLean
- Community Service Award (Highly Commended): Annette Morrison
- Junior Community Service Award: Mareeba Lions Club Young Leaders
- Environmental Achievement Award: Speewah Rural Fire Brigade
- Community Organisation of the Year: Mareeba Friends of the Hospital Foundation Bingo Volunteers



2026 Mareeba Shire Australia Day Award Winners

Community Events Continued

Volunteers

Volunteers across the Mareeba Shire offered their skills, time and commitment to many community programs and events. Volunteers are actively involved with the following programs and events:

Great Wheelbarrow Race
From the early stages of planning to the excitement of the race weekend, the Great Wheelbarrow Race would not be possible without the dedication and teamwork of volunteers and committee members. The volunteers help with event planning, driving trucks, keeping time, marshalling competitors and supporting the countless moving parts that make the race a success.

Mareeba Multicultural Festival
Actively involved with planning and fundraising throughout the year, the Mareeba Multicultural Festival committee plays an important role in helping Council deliver this much-loved community event.

Mareeba Shire Community Resilience Network Community Guardians
The Community Guardian volunteers are a dedicated group of residents united by a shared vision for a resilient and prepared Mareeba Shire. This growing network plays an important role in disaster management by helping Council identify local concerns, supporting community meetings and events and acting as extra eyes and ears on the ground during emergencies. Community Guardians are vital in ensuring a strong two-way flow of information between Council and our community.

Regional Arts Development Fund Advisory Committee
The RADF Advisory Committee is a passionate group of volunteers who share their experience and knowledge to provide advice to Council on the development of the local arts, culture and heritage sector. The Committee also plays a hands-on role in delivering the RADF program by reviewing community grant applications, assessing them against standard criteria and making funding recommendations.

Mareeba Shire Libraries
The library volunteers enrich events with live music, support daily library tasks, assist with storytime sessions and help with craft activities. High school volunteers run the Library's popular LEGO Club.





Legislative Compliance / Disclosures

GOVERNANCE

Mareeba Shire Council continues to be a responsible local government, operating in accordance with legislation and focusing on the ethical business activities and relationships between Councillors, senior management, employees, the community, government departments, business clients and other key stakeholders.

Council has a governance framework outlined below, that enhances organisational performance, whilst monitoring and maintaining compliance with legislative and other controls.

- Building awareness of organisational responsibilities and accountabilities;
- Strong financial stewardship and fiscal responsibility;
- Monitoring and maintaining compliance with legislation, policy, standards and controls;
- Integral practices, procedures and ethical decision-making with continuous improvement activities and transparent reporting; and
- Involving the community as a key stakeholder in decision-making and consultation opportunities.

RISK MANAGEMENT

Risk management is the identification, assessment and prioritisation of risks. It also includes the steps taken to minimise such risks. Council possesses an *Enterprise Risk Management Policy*, and associated framework and process, which guide Council in managing risks in all aspects of operations. Risk management is integrated into other governance instruments to ensure effective identification, mitigation, and monitoring. All identified risks are monitored, and annually reviewed and reported to the Audit Committee and Council.

Council will continue its commitment to ongoing work towards integrating risk management activities into all organisational areas to ensure compliance with *AS ISO 31000:2018 Risk management – Guidelines.* Additionally, Council continues to support a commitment to best practice via representative attendance at regional and inter-state risk focus events.

ROLE OF COUNCIL AND ELECTED MEMBERS

Council and its Elected Members continue to fulfil their roles and responsibilities in accordance with legislative requirements. Council is committed to effective, transparent, and accountable governance.

Section 12 of the *Local Government Act 2009* states that the role of elected members is to:

- represent the current and future interests of residents in the local government area;
- ensure that the Council acts responsibly, achieves the goals set out in the Corporate Plan, and complies with all laws that apply to local governments;
- provide high-quality leadership to the community and Council;
- participate in Council meetings, policy development, and decision-making, for the benefit of the local government area;
- be accountable to the community for the local government's performance.

The Mayor and Elected Members perform their roles by attending and participating in Council meetings, engaging with residents within the Council area, and participating in policy development and decision-making processes. The Mayor has additional responsibilities to those listed above, which include chairing Council meetings, being a member of each standing committee of Council, leading and advising Council's Chief Executive Officer, and representing Council at ceremonial or civic functions.

The Mayor and Elected Members are elected democratically by the community to represent the current and future interests of the residents within the entire local government area. One of the Councillors is elected as Deputy Mayor by their fellow Councillors.

The Mayor and Elected Members hold monthly Ordinary Meetings to consider and decide upon strategic matters of interest to shire residents and Council's operations generally. Additionally, Special Meetings are held when required to deliberate upon and resolve urgent matters.

ELECTED MEMBER MEETING ATTENDANCE

The below list outlines Councillor attendance at Council meetings held between 1 July 2025 and 30 June 2026. Leave was granted for all unattended meetings by Councillors.

	Ordinary Meeting	Special Meeting
Mayor Angela Toppin AM	11	1
Deputy Mayor Lenore Wyatt	12	1
Cr Amy Braes	12	1
Cr Edward (Nipper) Brown	12	1
Cr Ross Cardillo	11	1
Cr Mary Graham	12	1
Cr Mladen Bosnic	11	1

Meetings Held

- Ordinary meetings: 12
- Special meetings: 1

ELECTED MEMBER REMUNERATION

The amount of remuneration paid to Local Government Councillors for the time and effort spent on Council business is determined by the Local Government Remuneration Commission (the Commission) under the *Local Government Act 2009*.

The Commission has determined that the Mareeba Shire Council is a B2 Category Council and the following annual remuneration amounts applied to B2 Category Councils during the period 1 July 2025 to 30 June 2026.

- Mayor - $149,895
- Deputy Mayor - $93,684
- Councillors - $79,630

The total remuneration paid to each Councillor and the total superannuation contribution paid on behalf of each Councillor during the pay periods falling between 1 July 2025 to 30 June 2026 is listed in the table below.

In addition to remuneration for time spent on Council business, Local Government Councillors are also entitled to receive reimbursement of all approved expenses incurred in undertaking their role as a Councillor. Council has adopted the Councillor Remuneration, Expenses Reimbursement and Resources policy as required by section 250 of the *Local Government Regulation 2012* on 15 April 2020.

In accordance with the policy, Councillors are provided with reimbursements of expenditure for their vehicles, as well as incidental costs such as mobile phone costs and other costs related to Council business.

The total amount of expenses reimbursed to each Councillor during the period 1 July 2025 to 30 June 2026 is as follows:

Councillor	Remuneration Paid $	Superannuation Paid $	Reimbursement Paid $
Cr Angela Toppin AM	149,895	15,912	3,709
Cr Lenore Wyatt	93,684	11,242	3,709
Cr Amy Braes	79,630	9,556	3,709
Cr Nipper Brown	79,630	9,556	3,709
Cr Ross Cardillo	79,630	9,556	3,709
Cr Mary Graham	79,630	9,556	3,709
Cr Mladen Bosnic	79,630	9,556	3,709

In accordance with policy provisions, Councillors were also provided with the facilities and resources necessary to effectively undertake the requirements of their position.
These facilities and resources include:

- Administrative and secretarial support
- Office space and Council meeting rooms
- Access to computers
- Use of Council landline telephone and internet access
- Access to fax, photocopier, scanner, printer and stationery
- Council owned vehicles available for business use by all Councillors
- Insurance cover under relevant Council policies (Public Liability, Councillors' Liability, Personal Accident, Workers Compensation)
- Provision of meals (lunches/morning teas) when attending Council meetings and workshops
- Attendance at approved work-related conferences and workshops
- Travel and accommodation to attend Council related business

COUNCILLOR CONDUCT MATTERS

The table below reflects complaints dealt with during the financial year in accordance with Councillor conduct framework provided for under Chapter 5A of the *Local Government Act 2009* (the Act) and the *Local Government Regulation 2012* (the Regulation).

Complaints referred to the assessor under section 150P(2)(a) of the Act by a government entity other than the assessor	3
Matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission	Nil
Notices given under section 150R(2) of the Act	Nil
Notices given under section 150S(2)(a) of the Act	Nil
Occasions information was given under section 150AF(3)(a) of the Act	Nil
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 conduct breach of a councillor	Nil
The total number of referral notices given to the local government under section 150AC(1) of the Act during the financial year	Nil
For suspected conduct breaches the subject of a referral notice mentioned in s186(1)(g) of the Regulation, the total number of suspected conduct breaches; and the total number of suspected conduct breaches; and the total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the Act	Nil
The number of matters not decided by the end of the financial year under section 150AG(1) of the Act	Nil
The average time taken by the local government in making a decision under section 150AG(1) of the Act	N/A

ADMINISTRATIVE ACTION AND COMPETITIVE NEUTRALITY COMPLAINTS

Council is committed to dealing fairly with administrative action and competitive neutrality complaints. All complaints are processed in accordance with provisions of Council's adopted *Administrative Action Complaint Management Policy.* The objectives of the policy are to ensure that Council has a robust process in place for responding to, recording, reporting and learning from complaints to improve services to the community.

The Complaints Management System governed by the policy aims to:

- Be fair and objective. All complaints are considered on their merits and the principles of natural justice are observed.
- Support continuous improvement. Where applicable, the outcomes from a complaints management process are applied to improve business operations, policies and procedures.
- Be open and accountable. The decisions and outcomes regarding a complaint are made available to the affected person, subject to statutory provisions.
- Be accessible and simple to understand. The process facilitates feedback from the community in a form that encourages participation.

The table below reflects Council's broad level performance in resolving complaints during the financial year. Complaints carried over from the previous 2024/25 financial year remained consistent at 3 units. Both the total number of complaints lodged and complaints resolved increased by 19 units each in comparison with the previous 2024/25 financial year. The number of complaints outstanding at the end of the financial year remained consistent with the previous 2024/25 financial year at 3 units.

Description	Number
Complaints carried over from the previous financial year	3
Complaints lodged during 2025/26	64
Complaints resolved during 2025/26	64
Complaints not resolved at close of the financial year	3
The number of complaints not resolved under the complaints management process that were made in the previous financial year 2024/25	0

Competitive Neutrality Complaints

During the 2025/26 financial year Council was not in receipt of any competitive neutrality complaints.

During the same period, Council was not in receipt of any Queensland Productivity Commission notices of investigations, nor any Queensland Productivity Commission recommendations on any competitive neutrality complaints.

Summary of Investigation Notices

During the 2025/26 financial year, Council did not receive any notices of investigation by the Queensland Competition Authority, under section 49 of the *Local Government Regulation 2012.*

During the same period, Council did not receive Queensland Competition Authority recommendations on any competitive neutrality complaints under section 52(3) of the *Local Government Regulation 2012.*

AUDIT

Audit Committee

Council's Audit Committee comprises three (3) members, an independent member as chairperson (John Andrejic) and two Councillors. The two Councillors elected as audit committee members were Cr Mary Graham and Cr Amy Braes and Cr Ross Cardillo as Proxy. The independent chairperson is also responsible for probity audits.

Three meetings of the Audit Committee were held during the financial year – 13 August 2025, 30 September 2025 and 10 March 2026.

Items considered by Audit Committee throughout the 2025/26 year included:

- Financial statements for the year ended 30 June 2025;
- External Audit strategy, results and recommendations for the 2025/26 financial year;
- Internal Audit strategy and project status;
- Enterprise Risk Management including Business Continuity Plans, Compliance Checklist and Policy renewals;
- Audit Committee Self-Assessment.

Three-year Strategic Internal Audit Plan, incorporating the 2025/26 Annual Internal Audit Plan

The projects that are included in 2025/26 and 2026/27 of this Strategic Internal Audit Plan are subject to an annual review process to ensure they remain relevant. This may involve revision of planned projects and re-prioritisation, where appropriate, to meet the changing needs of the organisation.

Year	Project	Department
2025/26	Customer Services Efficiency, Effectiveness & Performance focus	Customer & Community Services
2025/26	Procurement Practices Compliance & Processes, Control Effectiveness (Process Improvement & Compliance focus)	Finance
2026/27	Facilities Management (Efficiency, Effectiveness & Performance focus)	Technical Services - Facilities
2026/27	HR Onboarding and Offboarding Practices - process improvement & compliance focus	Human Resources

COMPLIANCE ACTIVITIES

Compliance with section 23 *Public Sector Ethics Act 1994*

Council's commitment to the Queensland Public Sector Ethics Principles and the Local Government Principles is embedded in its policies, procedures, administrative practices and management processes. These frameworks also reflect the requirements of Council's Employee Code of Conduct.

Under the *Public Sector Ethics Act 1994*, all public sector entities, including local governments, must include an implementation statement in their Annual Report. This statement outlines the actions taken during the reporting period to comply with legislative requirements relating to the development, accessibility, education and training associated with codes of conduct and public sector ethics.

The four ethics principles established under the *Public Sector Ethics Act 1994* are:

- Integrity and impartiality;
- Promoting the public good;
- Commitment to the system of government;
- Accountability and transparency.

Council's Employee Code of Conduct aligns with current legislative requirements and incorporates these ethics principles. Ethics education and training form part of the induction process for all new employees and are reinforced through periodic refresher training for all staff.

Training covers:

- The operation of the *Public Sector Ethics Act 1994*
- The application of ethical principles and obligations
- The Employee Code of Conduct, including its alignment with Council's corporate values, goals, and strategic priorities
- Employee rights and responsibilities relating to breaches of the Employee Code of Conduct

During the reporting period, ethics education and training were provided to new employees, contractors, volunteers and work experience students.

Copies of the ethics principles and the Employee Code of Conduct are available at all Council workplaces for staff reference. The Employee Code of Conduct is also available for public inspection upon request.

Council's administrative procedures and management practices are designed to support the ethical obligations of public officials and uphold the standards set out in the Employee Code of Conduct. All employees are expected to maintain high ethical standards and contribute to the delivery of effective, accountable and professional public administration.

Registers kept by Council

Council's registers provide a source of truth for various subject matters and help ensure efficient, effective, and transparent governance processes. Council kept the following registers during the 2025/26 year:

Register of Members Interests
Register of Councillor Conduct
Register of Delegations by Council
Register of Delegations by the Chief Executive Officer
Register of Roads
Register of Assets
Register of Cost Recovery Fees
Register of Local Laws and Subordinate Local Laws
Register of Lands
Register of Policies
Cemetery Register
Impounding Register
Gifts and Benefits Register
Register of On-site Sewerage Facilities
Beneficial Enterprises
General Complaints Database
Large Contracts Register
Preferred Suppliers
Pre-qualified Suppliers
Register of Councillors
Register of Electoral Gifts
Right to Information Database
Sole Supplier Register

Overseas Travel

No overseas travel was undertaken during the 2025/26 financial year.

Senior Management Remuneration

The below table shows the range of remuneration (excluding superannuation) for the 12 month period from 1 July 2025 to 30 June 2026 provided to Council's senior management staff.

The total remuneration payable (excluding superannuation) in 2025/26 to senior management was $948,482.

Package Range	Number
$400,000 - $499,000	1
$200,000 - $299,000	2

Councillor Advisors

Council has not resolved to allow a Councillor to appoint Councillor Advisors.

Special Rates and Charges

Council did not, during the year, take any action in relation to, or expend funds on, a service, facility or activity, under section 190 (1)(d) of the *Local Government Regulation 2012*:

- supplied by another local government under an agreement for conducting a joint government activity; and
- for which the local government levied special rates or charges for the financial year.

Concessions for Rates and Charges

The Rate Rebate and Remission Policy sets out Council policy, as per annual budget resolution, in relation to the granting of rebates and remissions on rates and charges.

The Local Government Regulation 2012 - Chapter 4, Part 10 Concessions, gives local governments the power to grant concessions for rates and charges.

A concession may only be of the following types:
a) a rebate of all or part of the rates or charges;
b) an agreement to defer payment of the rates or charges;
c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

A concession may only be granted by resolution of Council and, for Mareeba Shire Council, this is done as part of the annual budget adoption process and also noted in the adopted Revenue Statement.

Conduct of Business Activities

Application of Code of Competitive Conduct

The following business activities were conducted by Council during the 2025/26 financial year:
- Water Supply;
- Sewerage;
- Waste Management;
- Soil Laboratory;
- Building Certification.

The *Local Government Act 2009 section 45(b)* requires that a Council's Annual Report must identify the business activities that are a significant business activity. Significant business activity does not include a roads activity, or an activity related to the provision of library services. All significant business activities have had the Competitive Neutrality Principles applied. The *Local Government Regulation 2012 section 19* identifies the following expenditure thresholds for significant business activities:

- 10,000 or more premises being connected to water service for the provision of combined water and sewerage services;
- $9.7 million for another business activity.

The Regulation also provides that a Local Government must use the financial information for the previous financial year that was presented to the Local Government's budget meeting to identify each new significant business activity for the financial year. None of Council's business activities exceeded the threshold for a significant business activity for the 2025/26 financial year. The business activities listed above were also conducted by Council in the previous financial year (2024/25) and there were no new business activities commenced in 2025/26.

Changes to Tender

There were no occasions during the year where persons who submitted a tender were invited to change their tender to take account of a change in the tender specification prior to Council making a decision under section 228(7) of the *Local Government Regulation 2012*.

Particular Resolutions

Non-Current Assets as an Expense

There were no resolutions made during the year under section 206(2) of the *Local Government Regulation 2012* (setting an amount for each different type of non-current physical asset below which the value of an asset of the same type must be treated as an expense). It has previously been determined that the threshold for capitalisation of asset classes other than land is $5,000. These details form part of Note 13 to the Financial Statements.

Debt Policy

The Debt Policy details the principles upon which Council bases its decisions when considering the type of expenditure to be funded by borrowings for the financial years 2025/26 to 2034/35, the total current and projected borrowings and the ranges of periods over which they will be repaid.

Revenue Policy

The Revenue Policy (adopted annually) governs the principles used by Council for making and levying rates and utility charges, exercising powers to grant rebates and concessions, for recovering unpaid amounts of rates and charges and the setting of miscellaneous fees and charges.

Procurement

Council procurement is governed by the *Local Government Act 2009* (Qld), the *Local Government Regulation 2012* (Qld), and Council's own Procurement Policy and associated procedures.

As set out in section 104(3) of the *Local Government Act 2009* (Qld), Council employees must have regard for the sound contracting principles, when conducting procurement activities.

These principles are:
1. Value for money;
2. Open and effective competition;
3. The development of competitive local business and industry;
4. Environmental protection;
5. Ethical behaviour and fair dealing.

Council is required to publicly tender contracts with an expected value of more than $200,000 (excluding GST).

Council is not required to publicly tender work valued at more than $200,000 where an exemption is applied. Exemptions included the use of Local Buy, Council's registers of pre-qualified suppliers and sole suppliers, and emergency orders as endorsed by Council.

To be considered a sole supplier, Council must be satisfied that the supplier is the only supplier reasonably available to Council.

On 12 December 2025, Chapter 6 of the *Local Government Regulation 2012* (Qld) was amended through the *Local Government Legislation (Empowering Councils) Amendment Regulation 2025* (Qld). The amendments modernised procurement thresholds, clarified the regulatory framework and provided councils with greater flexibility while maintaining governance and accountability requirements.

As a result of these amendments, the public tendering threshold increased from $200,000 to $280,000 (excluding GST). The new threshold applied to Council from 18 February 2026.

Council uses VendorPanel, an online procurement portal, to manage public tenders and selected quotation processes.

Supplier Location	Number
Contracts awarded to suppliers within Council's local government area	9
Contracts awarded to suppliers within Far North Queensland	17
Contracts awarded to suppliers outside Far North Queensland	1
Contracts awarded to interstate suppliers	0

Major Construction Contracts Awarded

Council values economic development in our region and aims to support local businesses whenever possible. The following table shows the total number of major construction contracts awarded and provides a breakdown of those contracts by the geographical location of the supplier.

Financial Review

FINANCIAL SUMMARY

Council has successfully completed its Financial Statements within the statutory deadlines set by the *Local Government Act 2009* and the *Local Government Regulation 2012*. The independent Queensland Audit Office audit report presents an unqualified result, reflecting the accuracy and integrity of Council's financial records.

To foster transparency and understanding within the community, we have produced a Community Financial Report. This report is designed to provide a clear and accessible overview of our financial performance and position over the past financial year. To improve stakeholders comprehension of the key elements of our financial statements, the Community Financial Report utilises language and visual aids such as graphs and tables to present Council's 2025/26 results.

During the 2025/26 financial year, Council has:

- Continued to refine and implement our Asset Management Plan, supporting informed and strategic asset management decisions;
- Maintained a robust financial position, resulting in an operating surplus of $16.8 million, which continues to strengthen Council's long-term financial sustainability. This operating surplus is committed to fund asset renewals and upgrades in accordance with long term asset management plans and
- Kept debt levels relatively low, with an end-of-year loan balance of $5.6 million.

About the Financial Report

The Community Financial Report is prepared in accordance with Section 179 of the *Local Government Regulation 2012* and the Financial Review below focuses on the following elements:

- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Statement of Cash Flows and
- Measures of Financial Sustainability Performance.

FINANCIAL REVIEW

STATEMENT OF COMPREHENSIVE INCOME

The Statement of Comprehensive Income (often referred to as the Profit and Loss Statement) shows the details of Council's operating and capital income and expenses for a specified reporting period. Income minus expenses result in either a profit or loss amount known as the net result. A Summarised Statement of Comprehensive Income for the year ended 30 June 2026 is shown in the table below.

Summary of Statement of Comprehensive Income	2025/26 $'000	2024/25 $'000
Operating Revenue	104,527	93,104
Less: Operating Expenses	(87,713)	(72,037)
Operating Result	**16,814**	**21,067**
Plus: Capital Income	23,485	28,893
Less: Capital Expenses	(7,899)	(1,458)
Net Result	**32,400**	**48,502**

It is important to note that the Net Result does not represent surplus cash funds available. A significant portion of Council's income is restricted to specific purposes and cannot be used for general operations. For instance, Benefited Area income and funds governed by legislative provisions are earmarked for designated uses. Additionally, capital grants are allocated specifically to maintain or expand Council's infrastructure and are not available for operational expenditure.

Operating Results

Council's operating position reflects the ability to meet running costs using operating revenue. This includes Council's ability to fund future acquisition and replacement of assets.

Operating position is calculated by subtracting operating expense from operating revenue. This calculation does not include revenue or expenses for capital projects (assets).

Statement of Comprehensive Income - Operating	2025/26 $'000	2024/25 $'000
OPERATING REVENUE		
Rates & Utility Charges (Net of discount and remissions)	43,362	42,014
Fees & Charges	2,719	2,420
Operating Grants, Subsidies & Contributions	41,674	35,934
Sales & Services Revenue	10,234	6,780
Interest – Investment & Rates	5,212	4,419
Other Revenue	464	680
Lease and Rental Income	862	857
TOTAL OPERATING REVENUE	**104,527**	**93,104**
OPERATING EXPENDITURE		
Employee Benefits	19,716	19,786
Materials & Services	52,965	38,815
Finance Costs	316	317
Depreciation & Amortisation	14,716	13,119
TOTAL OPERATING EXPENDITURE	**87,713**	**72,037**
OPERATING RESULT	**16,814**	**21,067**

Operating Revenue and Expenditure

Council's operating position for the year ended 30 June 2026 reflects a surplus of $16.8 million. The gross surplus shown in the Statement of Comprehensive Income, represents the difference between income and expenses for a given period. However, it doesn't necessarily equate to actual surplus cash available for general use. Various factors, like restricted funds, non-cash items, and specific allocations—mean that it doesn't translate directly into extra cash available for discretionary use.

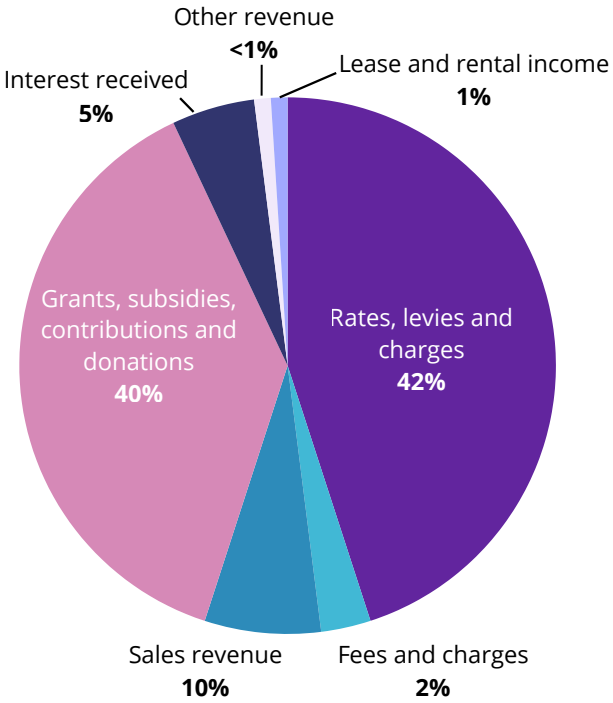
Accounting depreciation continues to have a substantial impact on Council's operating results. Depreciation and amortisation expenses totalling $14.7 million have been recorded to reflect the usage and deterioration of community assets over their expected lifespans.

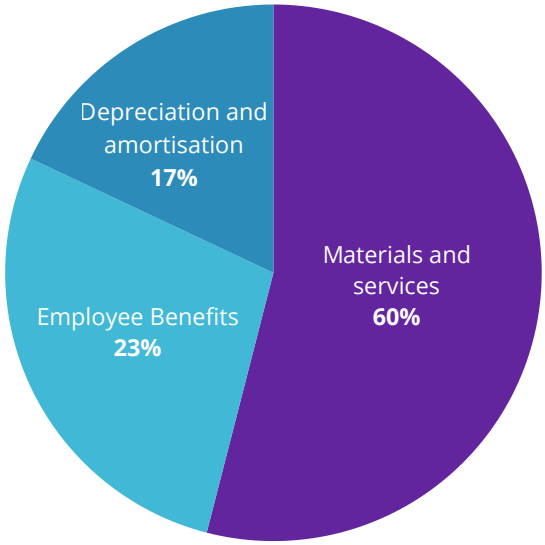
During the 2025/26 financial year, Council received $105 million in operating revenue. The primary source of this revenue was Rates and Charges, which contributed $43 million (42%). The second largest revenue source came from grants, subsidies, contributions, and donations, which provided $41 million (40%). Of this grant income, 66% related to Disaster Recovery Funding Arrangements (DRFA).

The remaining operating revenue was generated from fees and charges, rental income, interest revenue, and other income sources.

Council's operating expenses for the 2025/26 financial year totalled $88 million. The largest component was materials and services, which accounted for $53 million (60%) of total operating expenses. Approximately 52% of materials and services expenditure related to DRFA works, with unspent grant funding carried forward to be allocated to these works in the 2026/27 financial year.

Employee benefits totalled $19 million (23%), while depreciation and amortisation amounted to $14 million (17%).





Net Result

Council's net result is determined by subtracting total expenses (operating and capital) from total revenue (operating and capital), excluding any adjustments for asset revaluations. For the 2025/26 financial year, the net result includes the following key items:

- $23 million in capital grants, subsidies, contributions, and donations received from various government agencies to support the provision of capital infrastructure. Of this amount, $1 million was recorded as contributed assets, representing non-cash revenue.
- $8 million in capital expenses, primarily reflecting the value of assets that were replaced or disposed of during the year.

Other Comprehensive Income

Council conducted a comprehensive valuation of Drainage and Footpaths, along with a desktop revaluation of all other asset classes (excluding Plant and Fleet) to report fair values as at 30 June 2026. This process resulted in an increase in Council's total asset values by $47 million.

Capital Expenditure

Key capital works undertaken during the year include:

- $6.4M for Leadingham Creek Road widen and seal;
- $1.5M for Mareeba Bicentennial Lakes (Northern) revitalisation;
- $2M towards continued water main replacements;
- $5.2M for Constance Street rising main;
- $3.6M for Llyod Street sewer main.

STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position, commonly known as the Balance Sheet, provides a snapshot of Council's assets and liabilities at a point in time. This statement measures what Council owns (assets) and what it owes (liabilities). The difference between these two elements represents the net wealth (equity) of Council and the community, known as Community Equity.

Each section of the Statement of Financial Position is broken down into detailed subheadings, with cross-references to Notes in the Financial Statements for further clarification.





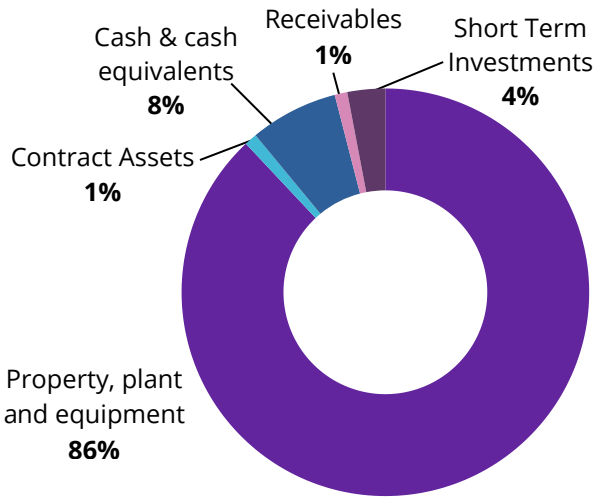
Bushy Creek bridge, Mt Lewis Road Julatten completed after the bridge washed away during Cyclone Jasper in 2023. Assistance provided by the Australian and Queensland governments through the jointly funded Disaster Recovery Funding Arrangements

Assets

Assets represent a resource owned Council which provides economic value. There are two asset categories, current and non-current.

- Current assets include cash and cash equivalents, trade and other receivables, inventories, and other financial assets that can be converted into cash within one year.
- Non-current assets consist of property, plant, and equipment, intangibles, and other financial assets.

As of 30 June 2026, Council's total assets amounted to $1,127 million. This includes $164 million in current assets (liquid assets or amounts receivable within twelve months) and $964 million in non-current assets. The most significant portion of Council's assets is in property, plant, and equipment, valued at $963 million, which accounts for 86% of the total assets.

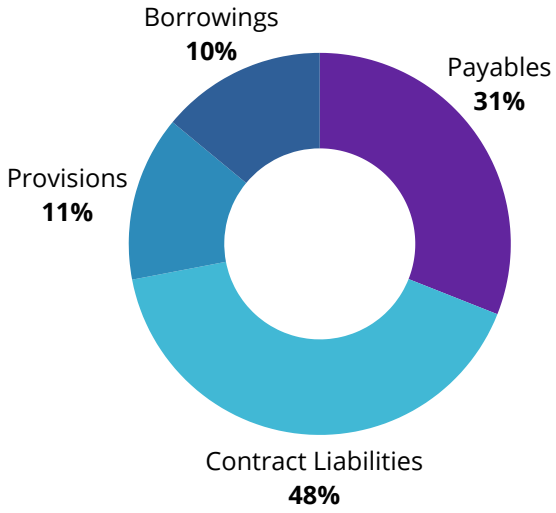


Asset	What is it?	Why it matters?	30 June 2026 $'000
Cash & Cash Equivalents	Cash on hand and bank balances.	It shows how much cash is readily available to meet immediate expenses or emergencies.	90,743
Short term investments	Term Deposits less than a year.	Provides a way for Council to earn some interest while keeping funds accessible for future needs.	42,000
Receivables	Amounts owed to Council by others, such as unpaid rates, fees, or other charges that residents or businesses need to pay.	It indicates expected cash inflows, helping to plan for future cash availability.	15,324
Property, Plant & Equipment and Intangible Assets	All physical assets owned by Council such as land, buildings, roads, water and wastewater.	Represents Councils investment in assets that are essential for delivering services to the community.	963,504
Contract Assets	These are amounts Council is yet to receive for works already provided.	It shows money that is expected to come in, to offset expenditure that has already been incurred.	13,920
Inventories	The total value of goods and materials on hand to be used in works or to be sold.	Provides insight into resources available for future use.	1,616

Liabilities

Liabilities represent what Council owes. There are two liability categories, current and non-current.

- **Current liabilities** are short term financial obligations that are due within one year. For example amounts payable to suppliers.
- **Non-current liabilities** are financial obligations that are not due for more than a year. This includes loans, employee leave entitlements, and provisions for future expenditures, such as landfill restoration costs.



As of 30 June 2026, Council's total liabilities stood at $60 million, comprising $50 million in current liabilities and $10 million in non-current liabilities. Current liabilities are obligations that are due to be settled within twelve months.

Liability	What is it?	Why it matters?	30 June 2026 $'000
Payables and Other Liabilities	These are amounts the council owes to suppliers or contractors for goods and services already received but not yet paid for.	It shows the council's current obligations, helping to understand what payments are due in the near future.	19,215
Provisions	Amounts set aside to cover future liabilities or expenses that are likely to occur but where the exact amount or timing is uncertain. This could include things like employee leave entitlements.	It reflects the council's preparedness to meet future obligations, ensuring that funds are available when these liabilities arise.	6,485
Contract Liabilities	These are amounts Council has received in advance for goods or services that it has yet to provide.	It shows money that is expected to be incurred, to offset revenue that has already been received.	28,342
Borrowings	Council's borrowings consist of a loan from the Queensland Treasury Corporation (QTC).	It indicates the level of debt the council is carrying, helping to assess the long-term financial commitments and the impact on future budgets.	5,682

Queensland Treasury Debt

The Queensland Treasury Corporation (QTC) is the State Government's lending agency, providing financing to local governments and state agencies within Queensland for infrastructure projects.

Council did not undertake any new borrowings during the 2025/26 financial year. As of 30 June 2026, the loan balance was $5.6 million. Repayments of this debt are made quarterly, covering both principal and interest, in accordance with the terms and conditions set by the Queensland Treasury Corporation.

STATEMENT OF CHANGES IN EQUITY

The difference between assets and liabilities represents the total community equity or net wealth of Council. The Statement of Changes in Equity illustrates the overall change in Council's "net wealth" over the year. As of 30 June 2026, Council's net wealth was $1,067 million. This community equity comprises an asset revaluation reserve and retained surpluses, which increased by $47 million and $32 million, respectively, during the year. The asset revaluation surplus reflects the changes in the value of Council's assets over time.

Council's retained surplus represents funds available to be reinvested into assets, either now or in the future, to support community services. These surpluses also serve as a buffer against unforeseen financial challenges or adverse changes to the business environment.

STATEMENT OF CASHFLOW

The Statement of Cashflow measures the inflow and outflow of cash during the reporting period, categorised into three main activities:

- **Operating activities:** These are the routine, day-to-day functions of Council, including receipts from rates, fees and charges, interest earned on investments, and payments for employee wages, materials, and services;
- **Investing activities:** This category includes capital grants for the purchase and construction of property, plant, and equipment, as well as proceeds from the sale of assets, including term deposits and
- **Financing activities:** These involve the repayment of loans and any inflows from new loans drawn down during the year (if applicable).

Statement of Cashflow	2025/26 $'000	2024/25 $'000
Opening Balance	66,574	68,372
Plus: Cash inflow (outflow) from operating activities	24,935	40,802
Cash inflow (outflow) from investing activities	(321)	(42,164)
Cash inflow (outflow) from financing activities	(445)	(436)
CASH AND CASH EQUIVALENTS AVAILABLE AT END OF YEAR	**90,743**	**66,574**

At the end of the year, Council held $132 million in cash, as reflected in the Statement of Financial Position under cash and cash equivalents and short-term investments. This cash represents Council's future commitments for various obligations, including provisions for staff leave entitlements, asset replacements / renewals, grant-related expenditure and future commitments / projects.

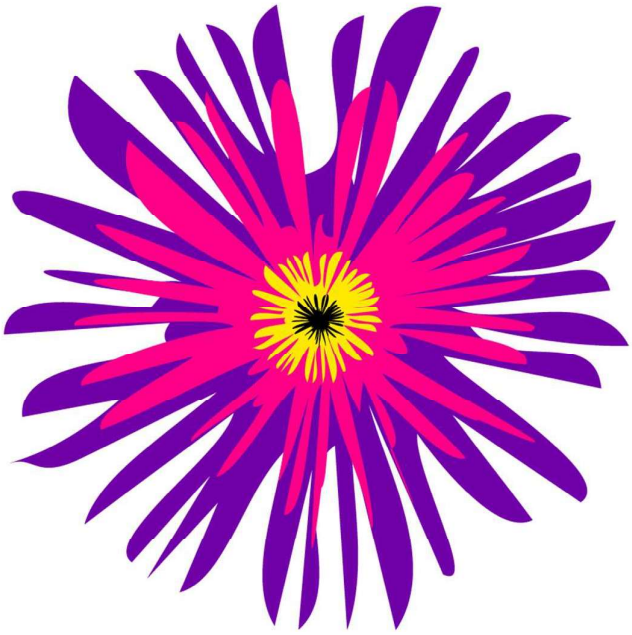
FINANCIAL SUSTAINABILITY RATIOS

Financial sustainability measures indicate whether Council is operating in a financially sustainable manner. There are 8 ratios Council is required to report on.

#	Type	Measure	Rationale	Target Met
1	Financial Capacity	Council Controlled Revenue Ratio	Capacity to generate revenue internally	✓
2	Financial Capacity	Population Growth Ratio	Population growth/decline pressures on Council	✓
3	Operating Performance	Operating Surplus Ratio	Holistic overview of Council operating performance	✓
4	Operating Performance	Operating Cash Ratio	Cash operating performance (less depreciation and other non-cash items)	✓
5	Liquidity	Unrestricted Cash Expense Cover Ratio	Unconstrained liquidity available to Council	✓
6	Asset Management	Asset Sustainability Ratio	Capital renewals program performance	✓
7	Asset Management	Asset Consumption Ratio	Extent to which assets are being consumed	✓
8	Debt Servicing Capacity	Leverage Ratio	Ability to repay existing debt	✓

Measure	Target	Actual Current Year	5 Year Average	Narrative
Council Controlled Revenue Ratio	N/A	44.09%	54.18%	A higher council-controlled revenue ratio suggests a council can generate its own operating revenue effectively, reducing dependence on external sources and enabling better response to unexpected financial challenges. A lower ratio indicates limited capacity to influence revenue, making the council more reliant on external, often less reliable, income sources like grants and contracts.
Population Growth Ratio	N/A	1.27%	1.14%	A growing council population enhances the ability to generate revenue through rates and statutory charges but also increases the need for investment in new infrastructure. In contrast, a shrinking population reduces opportunities for revenue generation and requires adjustments in spending to match the declining use of infrastructure and community assets.

Measure	Target	Actual Current Year	5 Year Average	Narrative
Operating Surplus Ratio	Greater than 0%	16.09%	15.44%	An operating surplus ratio above 0% indicates that a council is managing its finances well, generating surplus funds for capital or other needs. A ratio below 0% suggests operating expenses exceed revenue. While a single-year deficit isn't necessarily concerning, long-term deficits can hinder a council's ability to fund capital projects and initiatives internally, potentially leading to a reliance on external funding.
Operating Cash Ratio	Greater than 0%	30.30%	32.39%	A positive operating cash ratio suggests that a council is generating surplus cash from its core operations, indicating the ability to self-fund capital expenditures. A negative operating cash ratio signals financial sustainability challenges and potential liquidity issues, as it means the council's cash position is declining, with revenues failing to cover operational costs.
Unrestricted Cash Expense Cover Ratio	Greater than 4 months	19.9 months	N/A	A higher unrestricted cash expense cover ratio indicates that a council has enough free cash to cover future planned or unplanned expenses, such as infrastructure investments or disaster recovery. However, an excessively high ratio might suggest cash hoarding, poor cash management, or large upcoming capital needs. A low ratio points to limited liquidity for capital investment or emergencies, but this isn't a concern for councils with efficient cash management and strong borrowing capacity. However, if a council also has a negative operating cash ratio, a very low or negative unrestricted cash expense cover ratio could indicate potential solvency issues.
Asset Sustainability Ratio	Greater than 80%	88.94%	113.44%	An asset sustainability ratio close to 100% indicates that a council is adequately spending on asset renewal to offset deterioration, as approximated by depreciation. Ratios significantly below this level may suggest underspending on capital replacement. However, because this measure relies on depreciation rather than detailed asset planning data, it may not fully reflect the needs of councils with large investments in new capital assets, especially in rapidly growing communities. In such cases, a lower asset sustainability ratio is not concerning if the council is addressing the capital needs of its current and future population.
Asset Consumption Ratio	Greater than 60%	71.21%	73.90%	A minimum target of 60% for the asset consumption ratio suggests that a council's assets are being consumed in line with their estimated useful lives. If the ratio falls below this target, the council may need to increase investment in asset replacement or maintenance to ensure assets meet community needs. Conversely, if the ratio is significantly higher than the target, the council might need to review its asset management plans to reassess current service levels or the accuracy of the estimated useful lives of its assets.
Leverage Ratio	0 – 3 times	0.2 times	0.3 times	A higher leverage ratio signifies that a council's capacity to take on additional debt is limited due to high existing debt levels or decreasing operational performance. Conversely, a lower ratio suggests greater capacity for additional borrowing. However, a lower leverage ratio does not automatically ensure that further debt will be approved, as borrowings are assessed through a separate process by the Department and QTC, which considers various factors. Similarly, councils with higher leverage ratios may still be eligible for additional borrowings if there are other mitigating circumstances.



Mareeba Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2026

Mareeba Shire Council

General Purpose Financial Statements

for the year ended 30 June 2026

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Mareeba Shire Council

General Purpose Financial Statements

for the year ended 30 June 2026

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Certificate of Accuracy - Long Term Financial Sustainability Statement

Statement of Comprehensive Income

for the year ended 30 June 2026

	Notes	2026 $ '000	2025 $ '000
Income			
Recurrent revenue			
Rates, levies and charges	3a	43,362	42,014
Fees and charges	3b	2,719	2,420
Sales revenue	3c	10,234	6,780
Grants, subsidies and contributions	3d(i)	41,674	35,934
Total recurrent revenue		97,989	87,148
Other income			
Rental income	16	862	857
Interest income	4a	5,212	4,419
Other income	4b	464	680
Total other income		6,538	5,956
Total operating revenue		104,527	93,104
Capital income			
Grants, subsidies and contributions	3d(ii)	23,453	28,773
Capital income	5	32	120
Total capital income		23,485	28,893
Total income		128,012	121,997
Expenses			
Recurrent expenses			
Employee benefits	6	19,716	19,786
Materials and services	7	52,965	38,815
Finance costs	8	316	317
Depreciation of property, plant and equipment	13	14,623	13,030
Amortisation of intangible assets	14	93	89
Total recurrent expenses		87,713	72,037
Other expenses			
Capital expenses	9	7,899	1,458
Total other expenses		7,899	1,458
Total expenses		95,612	73,495
Net result		32,400	48,502
Other comprehensive income			
Amounts which will not be reclassified subsequently to the net result			
Increase in asset revaluation surplus	13	46,639	115,972
Total other comprehensive income for the year		46,639	115,972
Total comprehensive income for the year		79,039	164,474

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

Statement of Financial Position

as at 30 June 2026

	Notes	2026 $ '000	2025 $ '000
Assets			
Current assets			
Cash and cash equivalents	10	90,743	66,574
Short term investments	10	42,000	34,500
Receivables	11	15,252	9,349
Inventories	12	1,616	1,558
Contract assets	15	13,920	14,523
Total current assets		163,531	126,504
Non-current assets			
Receivables	11	72	83
Property, plant and equipment	13	963,079	906,428
Intangible assets	14	425	348
Total non-current assets		963,576	906,859
Total assets		1,127,107	1,033,363
Liabilities			
Current liabilities			
Payables	17	15,893	10,797
Contract liabilities	15	28,342	18,556
Borrowings	18	461	450
Provisions	19	4,575	4,686
Other liabilities	20	497	186
Total current liabilities		49,768	34,675
Non-current liabilities			
Payables	17	2,629	2,629
Borrowings	18	5,221	5,677
Provisions	19	1,910	1,840
Other liabilities	20	196	198
Total non-current liabilities		9,956	10,344
Total liabilities		59,724	45,019
Net community assets		1,067,383	988,344
Community equity			
Asset revaluation surplus		442,044	395,405
Retained surplus		625,339	592,939
Total community equity		1,067,383	988,344

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

Mareeba Shire Council

Statement of Changes in Equity

for the year ended 30 June 2026

	Notes	Asset revaluation surplus $ '000	Retained surplus $ '000	Total equity $ '000
Balance as at 1 July 2025		395,405	592,939	988,344
Net result		–	32,400	32,400
Other comprehensive income for the year				
Increase in asset revaluation surplus	13	46,639	–	46,639
Total comprehensive income for the year		46,639	32,400	79,039
Balance as at 30 June 2026		442,044	625,339	1,067,383
Balance as at 1 July 2024		279,433	544,437	823,870
Net result		–	48,502	48,502
Other comprehensive income for the year				
Increase in asset revaluation surplus	13	115,972	–	115,972
Total comprehensive income for the year		115,972	48,502	164,474
Balance as at 30 June 2025		395,405	592,939	988,344

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

Statement of Cash Flows

for the year ended 30 June 2026

	Notes	2026 $ '000	2025 $ '000
Cash flows from operating activities			
Receipts from customers		58,195	47,812
Payments to suppliers and employees		(80,475)	(58,679)
Interest received		5,360	3,921
Non capital grants and contributions		42,098	47,983
Borrowing costs		(243)	(235)
Net cash inflow from operating activities	25	24,935	40,802
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		4,201	243
Grants, subsidies, contributions and donations		33,416	22,243
Net movement in short term investments		(7,500)	(19,500)
Payments for property, plant and equipment		(30,438)	(45,150)
Net cash outflow from investing activities		(321)	(42,164)
Cash flows from financing activities			
Repayment of borrowings		(415)	(404)
Other financing activity payments		(30)	(32)
Net cash outflow from financing activities		(445)	(436)
Net increase (decrease) in cash and cash equivalents held		24,169	(1,798)
plus: cash and cash equivalents at the beginning of the financial year		66,574	68,372
Cash and cash equivalents at the end of the financial year	10	90,743	66,574

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

Notes to the Financial Statements

for the year ended 30 June 2026

Note 1. Information about these financial statements

(a) Basis of preparation

Mareeba Shire Council ("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 2025 to 30 June 2026. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with 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 which are measured at fair value.

(b) Recurrent/capital classification

Revenue and expenditure are presented as "recurrent" or "capital" in the Statement of Comprehensive Income on the following basis: 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.

The following transactions are classified as either "capital income" or "capital expenses" depending on whether they result in accounting gains or losses:

- disposal of non-current assets
- discount rate adjustments to restoration provisions
- revaluations of property, plant and equipment (Note 13)

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

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2025.

The relevant standards for Council were:

- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability

(d) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2026, 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 for Council.

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

(e) Estimates and judgements

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

- Revenue recognition - Note 3
- Valuation, impairment and depreciation of property, plant and equipment - Note 13
- Provisions - Note 19
- Contingent liabilities - Note 23
- Financial instruments and financial risk management - Note 28

Notes to the Financial Statements

for the year ended 30 June 2026

Note 1. Information about these financial statements (continued)

(f) 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. Council uses the Australian dollar as its functional currency and its presentation currency. Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

(g) Volunteer services

Council utilises volunteers in the following areas:

- Library Services
- Community Guardians
- Advisory Committees to Council:
  - Regional Arts Development Fund
  - Multicultural Festival
  - Great Wheelbarrow Race

Council's volunteers perform a range of unpaid activities. Their contributions to Council would not have been purchased if they had not been donated, hence their contributions cannot be readily identifiable and measured at fair value as they cannot be reliably measured.

(h) Taxation

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

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2. Analysis of results by function

(a) Components of Council functions

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

Governance and corporate services
The objective of governance and corporate services is for Council to be open, accountable, transparent, and to deliver value for money on community outcomes, provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

The Mayor, Councillors and Chief Executive Officer are included in governance.

The corporate services function includes: finance, information services, record management and human resources. Roles within this function include budget support, financial accounting, customer service and information technology services.

Community services
The goal of community services is to ensure Council is a healthy, vibrant, contemporary and connected community. Community services provide well managed and maintained community facilities, and ensure the effective delivery of cultural, health, welfare, environmental, recreational services and the promotion of tourism.

Planning and development
This function facilitates the Shire's growth and prosperity through well planned and quality development. The objective of planning and development is to ensure the Mareeba Shire is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the Shire. This function includes activities and services related to neighbourhood and regional planning, and management of development approval processes.

Works infrastructure
The objective of the works infrastructure program is to ensure the community is serviced by a quality and effective road network. This function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network and provides maintenance for all parks and gardens.

Waste management
The goal of this function is to protect and support our community and natural environment by sustainably managing refuse. This function provides refuse collection and disposal services.

Water infrastructure
The goal of this program is to support a healthy, safe community through sustainable water services. This function manages the supply of water to the community.

Sewerage infrastructure
This function protects and supports the health of our community by sustainably managing sewerage services including maintaining infrastructure for sewerage collection and treatment.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2. Analysis of results by function (continued)

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

	Gross program income					Gross program expenses			Net result from		
	Recurring grants	Recurring other	Capital grants	Capital other	Total income	Recurring	Capital	Total expenses	recurring operations	Net result	Total assets
Functions	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000	$ '000
2026											
Governance and corporate services	12,593	26,067	11,869	31	50,560	(4,121)	(6,807)	(10,928)	34,539	39,632	354,390
Community services	431	1,210	–	–	1,641	(8,838)	–	(8,838)	(7,197)	(7,197)	–
Planning and development	138	1,078	–	–	1,216	(2,564)	–	(2,564)	(1,348)	(1,348)	–
Works infrastructure	27,870	10,468	5,958	–	44,296	(53,855)	(3)	(53,858)	(15,517)	(9,562)	571,702
Waste management	456	6,541	–	–	6,997	(5,933)	–	(5,933)	1,064	1,064	7,682
Water infrastructure	21	9,802	1,664	1	11,488	(7,289)	(386)	(7,675)	2,534	3,813	90,273
Sewerage infrastructure	165	7,687	3,962	–	11,814	(5,113)	(703)	(5,816)	2,739	5,998	103,060
Total	41,674	62,853	23,453	32	128,012	(87,713)	(7,899)	(95,612)	16,814	32,400	1,127,107
2025											
Governance and corporate services	13,280	24,903	9,594	–	47,777	(3,843)	(940)	(4,783)	34,340	42,994	314,279
Community services	2,544	1,660	–	–	4,204	(10,381)	–	(10,381)	(6,177)	(6,177)	–
Planning and development	–	1,524	–	–	1,524	(1,423)	–	(1,423)	101	101	–
Works infrastructure	19,837	6,124	13,470	120	39,551	(39,815)	–	(39,815)	(13,854)	(264)	531,668
Waste management	256	6,214	–	–	6,470	(5,110)	–	(5,110)	1,360	1,360	7,271
Water infrastructure	17	9,533	4,137	–	13,687	(6,570)	(29)	(6,599)	2,980	7,088	84,255
Sewerage infrastructure	–	7,212	1,572	–	8,784	(4,895)	(489)	(5,384)	2,317	3,400	95,890
Total	35,934	57,170	28,773	120	121,997	(72,037)	(1,458)	(73,495)	21,067	48,502	1,033,363

Notes to the Financial Statements

for the year ended 30 June 2026

Note 3. Revenue

	2026 $ '000	2025 $ '000

(a) Rates, levies and charges

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

General rates	24,369	23,807
Separate rates	291	302
Water	6,420	6,161
Water consumption, rental and sundries	2,801	2,735
Sewerage	6,830	6,517
Waste management	5,130	4,914
Total rates and utility charge revenue	45,841	44,436
Less: discounts	(2,073)	(2,018)
Less: pensioner remissions	(406)	(404)
Total rates, levies and charges	43,362	42,014

(b) Fees and charges

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of service or in some cases, the customers 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 are recognised at the time the licence is granted rather than over the term of the licence.

Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

	2026 $ '000	2025 $ '000
Fines, penalties and infringements	88	161
Permits, licences and registrations	328	345
Applications	315	239
Cemetery services	302	314
Building/plumbing domestic applications	199	214
Building/plumbing commercial applications	31	18
Water, wastewater and waste fees	1,079	742
Other fees and charges	377	387
Total fees and charges	2,719	2,420

Mareeba Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 3. Revenue (continued)

(c) Sales revenue

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

Proceeds from the sale of land held for development, less the cost of the land sold are recognised in revenue on the signing of a valid unconditional contract of sale (Note 12).

Council generates revenues from contract and recoverable works, which generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Revenue is measured at the fair value of contract received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

	2026 $ '000	2025 $ '000
Rendering of services		
Contract and recoverable works	10,097	5,729
Total sale of services	10,097	5,729
Sale of goods		
Sale of scrap / surplus plant	107	123
Sale of goods / materials	30	47
Net revenue from sales of land held for development	–	881
Total sale of goods	137	1,051
Total sales revenue	10,234	6,780

(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 obligation is satisfied.

The performance obligations vary in each agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, revenue is recognised using either costs or time incurred.

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 is recognised at the assets 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.

Mareeba Shire Council

Notes to the Financial Statements

for the year ended 30 June 2026

Note 3. Revenue (continued)

Capital grants

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

Donations and contributions

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

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

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

	2026 $ '000	2025 $ '000
(i) Operating		
State government subsidies and grants	1,233	711
Commonwealth government subsidies and grants	12,419	13,199
Disaster recovery funding arrangements (DRFA)	27,830	19,777
Contributions	192	2,247
Total recurrent grants, subsidies, contributions and donations	41,674	35,934

The Financial Assistance Grant is provided by the Commonwealth under the *Local Government (Financial Assistance) Act 1995* (Commonwealth) and is recognised upon receipt according to accounting standards. A bring-forward payment of 80% of the 2026/27 Financial Assistance Grant was received in 2025/26.

	2026 $ '000	2025 $ '000
(ii) Capital		
State government subsidies and grants	13,491	19,720
Commonwealth government subsidies and grants	7,677	7,268
Donated assets	1,443	1,208
Contributions	842	577
Total capital grants, subsidies, contributions and donations	23,453	28,773

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 of new assets. It also included non-cash contributions which are usually infrastructure assets received from developers. Council received a significant amount of capital grants during the year in response to declared disaster events in previous years. These grants were provided to support reconstruction activities to essential public assets.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 3. Revenue (continued)

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

	2026		2025	
	Revenue recognised at a point in time $ '000	Revenue recognised over time $ '000	Revenue recognised at a point in time $ '000	Revenue recognised over time $ '000
Grants and subsidies	16,511	46,139	16,528	44,147
Donated assets	1,443	–	1,208	–
Contributions	1,034	–	2,824	–
	18,988	46,139	20,560	44,147

Note 4. Interest and other income

	2026 $ '000	2025 $ '000
(a) Interest income		
Interest received from term deposits	1,727	1,299
Interest from overdue rates and utility charges	238	231
Interest received from Queensland Treasury Corporation	3,247	2,889
Total interest income	5,212	4,419
(b) Other income		
Animal impounding	22	20
Fuel rebates	68	98
Legal recoveries	134	135
Other income	240	427
Total other income	464	680

Notes to the Financial Statements

for the year ended 30 June 2026

Note 5. Capital income

	Notes	2026 $ '000	2025 $ '000
(a) Gain on disposal of non-current assets			
Proceeds from the disposal of property, plant and equipment		182	75
Less: carrying value of disposed property, plant and equipment	13	(151)	(123)
		31	(48)
Proceeds from disposal of land		19	–
Less: carrying value of disposed land	13	(18)	–
		1	–
(b) Other			
Insurance Recoveries		–	168
		–	168
Total capital income		32	120

Note 6. Employee benefits

	Notes	2026 $ '000	2025 $ '000
Staff wages and salaries		18,059	17,662
Councillors' remuneration*		642	606
Termination benefits		434	480
Superannuation	24	2,117	2,035
		21,252	20,783
Other employee related expenses		234	228
		21,486	21,011
Less: capitalised employee expenses		(1,770)	(1,225)
Total Employee benefits		19,716	19,786

*Councillors' remuneration represents salaries paid in respect of carrying out their duties.

	2026 Number	2025 Number
Additional information:		
Total full time equivalent Council employees at the reporting date:		
Elected members	7	7
Administration staff	92	89
Depot and outdoors staff	97	95
Total full time equivalent employees	196	191

Notes to the Financial Statements

for the year ended 30 June 2026

Note 7. Materials and services

	2026 $ '000	2025 $ '000
All contractors excluding hire of plant	40,014	27,058
Audit fees*	116	136
Bulk water purchases	777	757
Communications and IT	1,682	1,700
Donations paid	465	663
Electricity	1,342	1,590
Fuels and oils	609	577
Goods and materials	6,395	4,033
Insurance	439	383
Legal fees	429	285
Licences, fees, subscriptions and memberships	639	660
Professional/consultancy services	445	151
Rent, rates and leasing expenses	332	332
Bad debts (recovered)/write off	(740)	393
Other expenses	21	97
Total materials and services	52,965	38,815

*Total audit fees quoted by the Queensland Audit Office relating to the audit of the 2025/26 financial statements are $139,300 (2024/25:$135,500).

Note 8. Finance costs

	2026 $ '000	2025 $ '000
Finance costs charged by the Queensland Treasury Corporation	146	157
Unwinding of discount on provision for restoration	73	81
Interest on leases	2	1
Bank charges	95	78
Total finance costs	316	317

Note 9. Capital expenses

	Notes	2026 $ '000	2025 $ '000
(a) Loss on disposal of non-current assets			
Proceeds from disposal of land and improvements		4,000	–
Less: carrying value of disposed land	13	(881)	–
Less: carrying value of disposed improvements		(4,586)	–
Loss on disposal of non-current assets		1,467	–

Notes to the Financial Statements
for the year ended 30 June 2026

Note 9. Capital expenses (continued)

	2026 $ '000	2025 $ '000
(b) Other capital expenses		
Write-off of buildings	670	6
Write-off of drainage	–	23
Write-off of other infrastructure	138	–
Write-off of roads and bridges	4,535	911
Write-off of sewerage	703	489
Write-off of water	386	29
Total other capital expenses	6,432	1,458
Total capital expenses	7,899	1,458

Note 10. Cash and cash equivalents

	2026 $ '000	2025 $ '000
Cash and cash equivalents		
Cash float	2	2
Petty cash	1	1
Cash at bank	489	565
Deposits at call	90,251	66,006
Balance per Statement of Financial Position	90,743	66,574
Balance per Statement of Cash Flows	90,743	66,574
Short term investments - current		
Term deposits	42,000	34,500
Total short term investments	42,000	34,500

Restricted and internally allocated cash and cash equivalents

Unrestricted cash
Council is exposed to credit risk through its investments in the QTC Cash Fund. The QTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed.

Cash and cash equivalents	90,743	66,574
Short term investments	42,000	34,500
Less: externally imposed restrictions on cash	(11,534)	(18,556)
Unrestricted cash	121,209	82,518

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

Notes to the Financial Statements

for the year ended 30 June 2026

Note 10. Cash and cash equivalents (continued)

	2026 $ '000	2025 $ '000
(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:		
Unspent government grants and subsidies	11,534	18,556
Waste levy refund received in advance	693	384
Total externally imposed restrictions on cash assets	12,227	18,940
(ii) Internal allocations of cash at the reporting date: Internal allocations of cash may be lifted by a Council with a resolution.		
Constrained works	7,327	7,661
Future capital works	50,753	38,960
Future non-capital works	901	3,030
Total internally allocated cash	58,981	49,651

Cash at bank and cash on hand at 30 June 2026 includes $692,862 received in advance from the State Government for the State Waste Levy for the 2026/27 and 2027/28 years. This money has been set aside to help fund the Council's future waste levy expenses through to 2027/28.

Cash and deposits at call are held in various financial institutions in normal term deposits and business cheque accounts. These financial institutions have a short term credit rating of between A1+ to A3.

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	1,537	1,325
	1,537	1,325

Notes to the Financial Statements

for the year ended 30 June 2026

Note 11. Receivables

Settlement of receivables is required within 30 days from invoice date.

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

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 and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds Council would receive from the sale of the respective property.

Other Debtors: Council identifies other debtors as receivables that are not rates and charges or government receivables for community organisation loans.

Government Receivables: Federal and State government organisations that are a statutory receivables to Council; these monies are guaranteed and payments are made to Council in the required timeframes. Historical data has shown no history of defaults by government agencies and therefore no material risk in default.

Loans to community organisations are recognised at their face value. Terms are for a maximum of 10 years with no interest charged. Security is not normally obtained.

	2026 $ '000	2025 $ '000
Current		
Rateable revenue and utility charges	2,250	2,757
GST recoverable	657	922
Accrued income	6,948	5,069
Prepayments	1,138	946
Other debtors	4,386	553
Loans and advances to community organisations	35	29
Total	15,414	10,276
less: Provision for impairment		
Provision for doubtful debts	(162)	(927)
Total provision for impairment - receivables	(162)	(927)
Total current receivables	15,252	9,349
Non-current		
Loans and advances to community organisations	72	83
Total non-current receivables	72	83

The impairment of receivables relates to overdue rates and charges where collection remains uncertain. Council acts in accordance with its Debt Recovery Policy and current internal processes that are in place to retreive the outstanding debts.

Interest is charged on outstanding rates in accordance with section 133 of the *Local Government Regulation 2012*. No interest is charged on other debtors. Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

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

Notes to the Financial Statements
for the year ended 30 June 2026

Note 12. Inventories

Stores and raw materials
Costs are assigned on the basis of weighted average cost except for land where the cost is allocated to the relevant parcel.

Land held for resale
Land acquired by Council with the intention of reselling it (with or without further development) is classified as inventory.

	2026 $ '000	2025 $ '000
(a) Inventories held for sale		
Miscellaneous saleable items	–	4
(b) Inventories held for distribution		
Plant and equipment stores	945	883
(c) Land purchased for development and sale		
Land	671	671
Total inventories	1,616	1,558

Other disclosures

Inventories recognised as an expense for the year included:		
- Real estate for resale	–	168
- Stores and materials	3,418	2,888
- Trading stock	2	18

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment

	Land $ '000	Buildings $ '000	Plant and fleet $ '000	Road, drainage and bridge network $ '000	Water $ '000	Sewerage $ '000	Other infrastructure assets $ '000	Work in progress $ '000	Total $ '000
2026									
Measurement basis	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
Fair value category	Level 2 & 3	Level 3		Level 3	Level 3	Level 3	Level 3	Level 3	
Opening gross balance at 1 July	18,816	112,855	8,643	648,992	140,296	134,734	48,592	79,753	1,192,681
Additions	–	–	–	1,398	45	–	–	35,427	36,870
Disposals	(899)	(8,067)	(919)	(5,471)	(622)	(1,509)	(463)	–	(17,950)
Revaluation increments to equity (ARS)	1,971	6,876	–	65,090	11,917	11,072	4,663	–	101,589
Work in progress transfers	513	1,663	1,250	24,193	1,248	2,213	1,463	(32,713)	(170)
Total gross value of property, plant and equipment at 30 June	20,401	113,327	8,974	734,202	152,884	146,510	54,255	82,467	1,313,020
Opening accumulated depreciation and impairment at 1 July	–	39,186	4,328	129,171	56,041	38,843	18,684	–	286,253
Depreciation expense	–	1,717	504	7,219	1,905	2,122	1,156	–	14,623
Depreciation on disposals	–	(2,812)	(768)	(936)	(237)	(807)	(325)	–	(5,885)
Revaluation increments (decrements) to equity (ARS)	–	2,475	–	42,401	4,901	3,292	1,881	–	54,950
Total accumulated depreciation and impairment property, plant and equipment at 30 June	–	40,566	4,064	177,855	62,610	43,450	21,396	–	349,941
Total net book value of property, plant and equipment	20,401	72,761	4,910	556,347	90,274	103,060	32,859	82,467	963,079
Other information									
Range of estimated useful life (years)	Not depreciated	11 - 185	1 - 16	10 - 130	5 - 150	7 - 200	5 - 120	Not depreciated	
***Asset additions comprise**									
Asset renewals	–	–	–	–	–	–	–	12,557	12,557
Other additions	–	–	–	1,398	45	–	–	22,870	24,313
Total asset additions	–	–	–	1,398	45	–	–	35,427	36,870

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

	Land $ '000	Buildings $ '000	Plant and fleet $ '000	Road, drainage and bridge network $ '000	Water $ '000	Sewerage $ '000	Other infrastructure assets $ '000	Work in progress $ '000	Total $ '000
2025									
Measurement basis	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
Fair value category	Level 2 & 3	Level 3		Level 3	Level 3	Level 3	Level 3	Level 3	
Opening gross balance at 1 July	18,816	105,235	7,258	534,299	128,180	125,800	48,219	66,935	1,034,742
Additions	–	–	–	908	106	193	–	45,151	46,358
Disposals	–	(17)	(409)	(1,063)	(147)	(895)	(9)	–	(2,540)
Revaluation increments to equity (ARS)	–	7,577	–	106,544	–	–	–	–	114,121
Work in progress transfers	–	60	1,794	8,304	12,157	9,636	382	(32,333)	–
Total gross value of property, plant and equipment at 30 June	18,816	112,855	8,643	648,992	140,296	134,734	48,592	79,753	1,192,681
Opening accumulated depreciation and impairment at 1 July	–	34,962	4,210	127,531	54,495	37,269	17,566	–	276,033
Depreciation expense	–	1,603	405	6,251	1,664	1,980	1,127	–	13,030
Depreciation on disposals	–	(11)	(287)	(128)	(118)	(406)	(9)	–	(959)
Revaluation increments (decrements) to equity (ARS)	–	2,632	–	(4,483)	–	–	–	–	(1,851)
Total accumulated depreciation and impairment property, plant and equipment at 30 June	–	39,186	4,328	129,171	56,041	38,843	18,684	–	286,253
Total net book value of property, plant and equipment	18,816	73,669	4,315	519,821	84,255	95,891	29,908	79,753	906,428
Other information									
Range of estimated useful life (years)	Not depreciated	11-185	1-16	10-130	5-150	7-200	5-120	Not depreciated	
***Asset additions comprise**									
Asset renewals	–	–	–	–	–	–	–	12,502	12,502
Other additions	–	–	–	908	106	193	–	32,649	33,856
Total asset additions	–	–	–	908	106	193	–	45,151	46,358

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

(a) Recognition

Each class of property, plant and equipment is stated at amortised cost or fair value. Items of plant and equipment, infrastructure assets and buildings with a total value of less than $5,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised. Borrowing costs relating to the acquisition of property, plant and equipment are expensed as finance costs when they are incurred.

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

(b) Measurement

Property, plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value (as shown in the table above) less, where applicable, any accumulated depreciation and accumulated impairment loss.

(c) Depreciation

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 Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

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 depreciated current replacement cost are used to estimate the useful lives of these infrastructure assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in Note 13.

(d) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, Council determines the asset's recoverable amount. Any amount by which the assets carrying amount exceeds the recoverable amount is recorded as an impairment loss.

(e) Valuation

Land, buildings, roads, drainage, bridges, water, sewerage and other infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant and Equipment and AASB 13 Fair Value Measurement. Plant and fleet, and work in progress are measured at cost.

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 5 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 internal engineers and asset managers to assess the condition and 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 improvements, buildings and major plant asset classes in the intervening years, management engage independent, professionally 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.

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.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

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

Level 1: Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities
Level 2: Fair value based on inputs that are directly or indirectly observable for the asset or liability
Level 3: Fair value based from data unobservable in the market.

There were no transfers between levels during the year.

Each annual review asseses the indicators of change in gross value and fair value due to changes in condition (impairment), useful life and remaining useful life, residual value, pattern of consumption and change in use.

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

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land and improvements (level 2 and level 3)	Market approach by direct comparison	30/06/24	APV Valuers & Asset Management	APV asset revaluation index applied 11%	Nil

Key assumptions and estimates (related data sources)

- The indexation percentage for land and improvement assets has been derived from market sales analysis via Pricefinder using sales transactions of other properties (price per square metre of land area) within the region adjusted for differences between key attributes of the properties and current zoning.

Buildings (level 3)	Current replacement cost	30/06/24	APV Valuers & Asset Management	APV civic building construction costs index applied 6.5%	Nil

Key assumptions and estimates (related data sources)

- The indexation percentage for the construction costs of building assets 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 Valuers & Asset Management internal market research and costings.

Bridges (level 3)	Current replacement cost	30/06/22	APV Valuers & Asset Management	Below revaluation index threshold	Nil
Kerb and Channel (level 3)	Current replacement cost	30/06/23	APV Valuers & Asset Management	Below revaluation index threshold	Nil
Roads (level 3)	Current replacement cost	30/06/25	APV Valuers & Asset Management	Below revaluation index threshold	Nil
Drainage (level 3)	Current replacement cost	30/06/26	APV Valuers & Asset Management	N/A	Nil
Footpaths (level 3)	Current replacement cost	30/06/26	APV Valuers & Asset Management	N/A	Nil

Notes to the Financial Statements

for the year ended 30 June 2026

Note 13. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Key assumptions and estimates (related data sources)					
• The indexation percentages for the construction costs of bridges, kerb and channel, roads have been derived from reference to Rawlinson's (Australian Construction Handbook) Producer Price Index and APV Valuers & Asset Management internal market research and costings. • Drainage and Footpaths were comprehensively revalued during 2025/26.					
Water assets (level 3)	Current replacement cost	31/12/22	Australis Advisory Group	APV asset revaluation index applied 8.5%	Nil
Sewerage assets (level 3)	Current replacement cost	31/12/22	Australis Advisory Group	APV asset revaluation index applied 8.2%	Nil
Key assumptions and estimates (related data sources)					
• The indexation percentages for the construction costs of water and sewerage assets have been derived from reference to Rawlinson's (Australian Construction Handbook) Producer Price Index and APV Valuers & Asset Management internal market research and costings. • Standardised unit rates for construction costs have been determined by asset usage, material, depth, length and size. • The same standard of design and construction has been applied to componentisation of costs for complex assets.					
Other infrastructure assets (level 3)	Current replacement cost	30/06/23	APV Valuers & Asset Management	PPI non-residential building construction Qld index applied 9.68%	Nil
Key assumptions and estimates (related data sources)					
• The indexation percentage for the construction costs of other infrastructure assets has been derived from Producer Price Index and APV Valuers & Asset Management internal market research, costings and benchmarking against other valuations.					

Notes to the Financial Statements
for the year ended 30 June 2026

Note 14. Intangible assets

	2026 $ '000	2025 $ '000
Intangible assets are as follows:		
Software		
Opening gross carrying value	2,826	2,826
Closing gross carrying value	2,996	2,826
Opening accumulated amortisation and impairment	(2,478)	(2,389)
Amortisation charges	(93)	(89)
Closing accumulated amortisation and impairment	(2,571)	(2,478)
Net carrying value at end of financial year	425	348
Total intangible assets - net book value [1]	425	348

(1) The software has a finite life estimated at 10 years. Straight line amortisation has been used with no residual value.

Note 15. Contract balances

	2026 $ '000	2025 $ '000
(a) Contract assets		
Current		
Contract assets	13,920	14,523
Total current contract assets	13,920	14,523

(b) Contract liabilities

Where Council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

Current

Grants received upfront to construct Council controlled assets	17,374	8,248
Non-capital performance obligations not yet satisfied	10,968	10,308
Total current contract liabilities	28,342	18,556

Revenue recognised that was included in the contract liability balance at the beginning of the year

Funds to construct Council controlled assets	8,248	9,930
Non-capital performance obligations	10,308	282
Total revenue included in the contract liability	18,556	10,212

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.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 15. Contract balances (continued)

(c) Significant changes in contract balances
The changes in contract liabilities are mainly due to Disaster Recovery Funding Arrangements (DRFA) restoration works and the receipt of advance payments ahead of the completion of the related works.

Note 16. Leases

Council as a lessee

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

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

Council has made an assessment that no right of use assets and associated lease liabilities have been identified in the leases where Council is a lessee.

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

Council has reviewed commitments for expenditure as previously reported and has not identified any commitments required to be recognised under AASB 16 Leases. Refer to Note 22 for commitments for expenditure.

Leases at significantly below market value / concessionary leases
Council has a number of leases at significantly below market value for land and buildings which are used for:

- Visitor centres
- Community halls
- Sporting facilities

The leases can range between 10 to 100 year terms and require payments of $1 per annum if demanded. The use of right of use assets is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council has elected to measure the right of use asset arising from concessionary leases at cost which is based on the associated liability at initial recognition. Council does not believe that these leases are individually material.

Council as a lessor

When Council is a lessor, the lease is classified as either operating or finance lease at inception date, based on whether substantially all the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

If the lease contains lease and non-lease components, then the non-lease components are accounted for in accordance with AASB 15 Revenue from Contracts with Customers.

The lease income is recognised on a straight-line basis over the lease term.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 16. Leases (continued)

	2026 $ '000	2025 $ '000

Operating leases

Where Council retains the risk and rewards relating to a lease, the lease is classified as an operating lease.

The minimum lease receipts are as follows:

Not later than one year	363	711
Between one and five years	1,677	3,139
Later than five years	2,972	3,434
Total lease receipts	5,012	7,284

The relevant assets are included in Property, Plant and Equipment (Note 13) as the rental is incidental or the asset is held to meet Council service delivery.

Lease and rental income	862	857
Total operating lease income (rental income)	862	857

Note 17. Payables

	2026 $ '000	2025 $ '000

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	5,922	5,253
Accrued expenses	9,761	5,396
Other entitlements	210	148
Total current payables	15,893	10,797

Non-current

Security deposit (capping of landfill)	2,629	2,629
Total non-current payables	2,629	2,629

Security deposit (capping of landfill)
The Second Waste Disposal Agreement with Veolia, dated 19 June 2017 provides for Council to charge a security deposit per tonnage. Under that contract, the security deposit is accessible by Council in the event that Veolia fails to fulfil their landfill capping obligations. An apportionment of the security deposit is to be refunded once the capping of the landfill commences.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 18. Borrowings

Interest is expensed as accrued, no interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 16 March 2036 to 15 June 2040.

Council adopts an annual debt policy that sets out Council's planned borrowings for the next ten 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 (QTC) borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

	2026 $ '000	2025 $ '000
Current		
Loans - QTC	430	420
Loans - other	31	30
Total current borrowings	461	450
Non-current		
Loans - QTC	5,221	5,646
Loans - other	–	31
Total non-current borrowings	5,221	5,677

The QTC loan market value at the reporting date was $4,801,332. 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 adjustment is required to be made in these accounts.

No assets have been pledged as security by Council for any liabilities, however all loans are guaranteed by the Queensland Government. There have been no defaults or breaches of the loan agreement during the 2025/26 financial year.

All borrowings are in $A denominated amounts and carried at amortised cost.

Note 19. Provisions

Annual Leave
A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and include related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents an accrued expense.

As Council does not have an unconditional right to defer settlement of the annual leave beyond 12 months after the reporting date, annual leave is classified as a current liability.

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 Council's employment or other associated employment which would result in 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 interest rates 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 a non-current liability.

Refuse Restoration
A provision is made for the cost of restoring refuse dumps where it is probable Council will have an obligation to rehabilitate the site when the use of the facilities is complete.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 19. Provisions (continued)

The calculation of the provisions use assumptions including 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. The provisions are reviewed at least annually and updated based on the facts and circumstances available at the time.

Refuse restoration provision represents the present value of anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites.

As refuse dumps are on state reserves which the Council does not control, the provision for restoration is treated as an expense in the year the provision is first recognised. Changes in the provision are treated as an expense or income.

The provision recognised for refuse sites is reviewed at least annually and updated based on the facts and circumstances available at the time. The provision for 2025/26 is for two sites in Mareeba. One Mareeba site was closed in the 2017/18 financial year. The second site in Mareeba closed in the 2021/22 financial year, however Council is not financially responsible for the capping costs of this site, only the ongoing monitoring and maintenance costs.

	2026 $ '000	2025 $ '000
Current		
Annual leave	2,374	2,476
Long service leave	2,065	2,093
Refuse restoration	136	117
Total current provisions	4,575	4,686
Non-current		
Long service leave	181	173
Refuse restoration	1,729	1,667
Total non-current provisions	1,910	1,840

Details of movements in provisions

Refuse restoration

Balance at beginning of financial year	1,784	1,889
Increase due to unwinding of discount	74	81
Amounts used	(117)	(99)
Increase/(decrease) in provision due to change in rates	(104)	(87)
Change in provision due to change estimated future cost	228	–
Balance at end of financial year	1,865	1,784

Note 20. Other liabilities

	2026 $ '000	2025 $ '000
Current		
Waste levy refund received in advance	497	186
Total current other liabilities	497	186
Non-current		
Waste levy refund received in advance	196	198
Total non-current other liabilities	196	198

Notes to the Financial Statements
for the year ended 30 June 2026

Note 20. Other liabilities (continued)

Waste levy received in advance
The State Government has made advance payments to Council since June 2022 to mitigate the impact on households which took effect from 1 July 2022. Advance payments have been made to Council for future years through to 2027/28. The apportioned amounts have been recognised as a current liability and non current liability respectively as at 30 June 2026.

Note 21. Asset revaluation surplus

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

Note 22. Commitments for expenditure

	2026 $ '000	2025 $ '000
(a) Contractual commitments		
Contractual commitments at end of financial year but not recognised in the financial statements are as follows:		
Waste contracts	43,788	5,884
Cleaning and maintenance contracts	7,968	6,023
	51,756	11,907
(b) 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		
Transport	9,958	482
Water	999	750
Wastewater	8,478	5,424
Buildings	437	157
Plant and fleet	–	56
Other infrastructure	918	2,689
Total commitments	20,790	9,558
These expenditures are payable as follows:		
Within the next year	19,995	8,434
Later than one year and not later than 5 years	795	1,124
Total payable	20,790	9,558

Notes to the Financial Statements
for the year ended 30 June 2026

Note 23. 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 2025 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare
Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme 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 worker's compensation authority may call on any part of the guarantee should the above circumstances arise. The indemnity amount provided by Council as at 30 June 2026 in relation to the Local Government Workcare Bank Guarantee is $633,600.

Note 24. Superannuation

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

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

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

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

The last completed triennial actuarial assessment of the scheme as required under *Superannuation Prudential Standard 160* was undertaken as at 1 July 2024. The actuary indicated that "At the valuation date of 1 July 2024, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits as at the reporting date.

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

The next triennial actuarial review is not due until 1 July 2027.

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

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 24. Superannuation (continued)

	Notes	2026 $ '000	2025 $ '000
Superannuation contributions made to the Regional Defined Benefits Fund		106	113
Other superannuation contributions for employees		2,011	1,922
Total superannuation contributions paid by Council for employees	6	2,117	2,035

Note 25. Reconciliation of operating result

	2026 $ '000	2025 $ '000
Net operating result from income statement	32,400	48,502
Non-cash items		
Depreciation and amortisation	14,716	13,119
Finance costs - unwinding of discount	73	81
Finance income - accrued income	(801)	(949)
Bad debts written off	(740)	393
	13,248	12,644
Investing and development activities		
Net (profit)/loss on disposal of assets	7,866	1,338
Capital grants and contributions	(22,009)	(27,565)
Donated assets	(1,443)	(1,208)
	(15,586)	(27,435)
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(4,013)	(3,915)
(Increase)/decrease in inventories	(59)	128
(Increase)/decrease in contract assets	(235)	2,023
Increase/(decrease) in payables	(1,439)	(1,103)
Increase/(decrease) in contract liabilities	660	10,026
Increase/(decrease) in provisions	(41)	(68)
	(5,127)	7,091
Net cash inflow/outflow from operating activities	24,935	40,802

Notes to the Financial Statements

for the year ended 30 June 2026

Note 26. Reconciliation of liabilities arising from finance activities

	As at 30/06/25			As at 30/06/26
	Opening Balance $ '000	Cashflows $ '000	Non-cash changes (new leases) $ '000	Closing balance $ '000
Loans	6,065	(385)	–	5,650
Loans - other	62	(30)	–	32
	6,127	(415)	–	5,682

	As at 30/06/24			As at 30/06/25
	Opening Balance $ '000	Cashflows $ '000	Non-cash changes (new leases) $ '000	Closing balance $ '000
Borrowings	6,469	(404)	–	6,065
Loans - Other	21	(32)	73	62
	6,490	(436)	73	6,127

Note 27. Events after the reporting period

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

Note 28. Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council has exposure to the following risks arising from financial instruments; **(i)** market 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.

Risk management framework

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

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

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. Council aims to manage volatility to minimise potential adverse effects on the financial performance of Council.

Council's audit committee oversees how management monitors compliance with Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by Council. Council's 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.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 28. Financial instruments and financial risk management (continued)

Credit risk

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

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar state/commonwealth bodies or financial institutions in Australia, in line with the requirements of the *Statutory Bodies Financial Arrangements Act 1982*.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council, refer to Notes 10 and 11.

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

At reporting date, the exposure to credit risk for trade receivables by type of counterparty was as follows:

	2026 $ '000	2025 $ '000
Property charges	2,250	2,757
GST recoverable	657	922
Community organisations	107	112
Other	25,092	19,219
Total	28,106	23,010

Liquidity risk

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

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 stress 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 the Queensland Treasury Corporation.

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits to cater for unexpected volatility in cash flows.

	0 to 1 year $ '000	1 to 5 years $ '000	Over 5 years $ '000	Total contractual cash flows $ '000	Carrying amount $ '000
2026					
Payables	15,760	196	2,629	18,585	19,215
Loans - QTC	560	2,242	3,705	6,507	5,650
Loans - other	31	–	–	31	32
	16,351	2,438	6,334	25,123	24,897

Notes to the Financial Statements

for the year ended 30 June 2026

Note 28. Financial instruments and financial risk management (continued)

	0 to 1 year $ '000	1 to 5 years $ '000	Over 5 years $ '000	Total contractual cash flows $ '000	Carrying amount $ '000
2025					
Payables	10,983	198	2,629	13,810	13,810
Loans - QTC	560	2,242	4,266	7,068	6,066
Loans - other	30	31	–	61	61
	11,573	2,471	6,895	20,939	19,937

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

Market risk is the risk that changes in market indices, such as interest rates, will affect the Council's income or the value of its holdings of financial instruments.

Interest rate risk
Council is exposed to interest rate risk through bank deposits and borrowings with QTC.

Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

The impact of a reasonably priced change in interest rates (assumed to be 1%) would not be expected to have a material impact on Council's future profits or equity.

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.

(b) Fair value

The fair value of trade and other receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is disclosed in Note 18.

QTC applies a book rate approach in the management of debt and interest rate risk, to limit the impact of market value movements to clients' cost of funding. The book value represents the carrying value based on amortised cost using the effective interest method.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 29. National competition policy

Council applies the competitive code of conduct to the following activities:

- Water services
- Sewerage services
- Waste management
- Laboratory services
- Building services

This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity.

The CSO value is determined by Council, and represents an activities cost(s) which would not be incurred if the primary objective of the activities was to make a profit. Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by Council.

The following activity statements are for activities subject to the competitive code of conduct:

	Water services 2026 $'000	Sewerage services 2026 $'000	Waste management 2026 $'000	Laboratory services 2026 $'000	Building services 2026 $'000
Revenue for services provided to the Council	301	53	260	123	-
Revenue for services provided to external clients	9,824	7,853	6,881	108	-
Community service obligations	-	-	-	-	-
	10,125	7,906	7,141	231	-
Less: expenditure	7,590	5,166	5,447	299	7
Surplus (Deficit)	2,535	2,740	1,694	(68)	(7)

Note 30. Transactions with related parties

(a) Key management personnel

Transactions with key management personnel

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities either directly or indirectly, including any director (whether executive or otherwise) at Council. KMP include the Mayor, Councillors, Chief Executive Officer and some executive management.

	2026 $ '000	2025 $ '000
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,685	1,591
Post-employment benefits	163	161
Total	1,848	1,752

Notes to the Financial Statements
for the year ended 30 June 2026

Note 30. Transactions with related parties (continued)

(b) Other related parties

Transactions with other related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse.

Details of transactions between Council and other related parties include:

Transaction type	Additional information	2026 $ '000	2025 $ '000
Purchase of materials and services from entities controlled by KMP	30(b)(i)	1,558	1,477
Employee expenses for close family member	30(b)(ii)	97	84
		1,655	1,561

(i) Council purchased the following material and services from entities that are controlled by members of KMP. All materials and services purchased from entities controlled by KMP were at arm's length and were in the normal course of Council operations.

	2026 $ '000	2025 $ '000
Transport Services	1	1
Minor Purchases	4	4
Waste Contract Services	1,553	1,472
	1,558	1,477

(ii) Council employs 196 full time equivalent employees of which 1 is a close family member of KMP. All close family members of KMP were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

(c) Outstanding balances

There were no balances outstanding at the end of the reporting period in relation to transactions with related parties.

(d) Loans and guarantees to/from related parties

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

(e) Commitments to/from other related parties

There were no commitments in the 2025/26 financial year.

(f) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of Council live and operate within the Mareeba Shire. Therefore on a regular basis, ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Dog registration
- Use of public pool
- Borrowing books from a Council library

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

Mareeba Shire Council

General Purpose Financial Statements

for the year ended 30 June 2026

Management Certificate

for the year ended 30 June 2026

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 Regulations 2012* for the establishment and keeping of accounts have been complied with in all material respects; and

ii. the general purpose financial statements, as set out on pages 1 to 39, 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.



Angela Toppin
Mayor
06/10/2026



Peter Franks
Chief Executive Officer
06/10/2026

Queensland Audit Office
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INDEPENDENT AUDITOR'S REPORT

To the councillors of Mareeba Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Mareeba Shire Council (the council).

The financial report comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

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.

c) In my opinion, the financial report:

   i. gives a true and fair view of the council's financial position as at 30 June 2026, and of its financial performance for the year then ended

   ii. complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other information

The council is responsible for the other information.

The other information comprises the information included in the Council's annual report for the year ended 30 June 2026, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Mareeba Shire Council's annual report for the year ended 30 June 2026 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios (unaudited) and unaudited long-term financial sustainability statement and annual report.

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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 council for the financial report

The council is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009* and the Local Government Regulation 2012, and other prescribed requirements and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- 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. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:
www.auasb.gov.au/auditors_responsibilities/ar4.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:
www.qao.qld.gov.au/audit-program/audit-standards

This description forms part of my auditor's report.

M Manuel

9 October 2026

Megan Manuel
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Mareeba Shire Council

Current Year Financial Sustainability Statement for the year ended 30 June 2026

		Target Tier 4	Actual 2026	5 Yr Av. 2022-26
Audited ratios				
Council's performance at 30 June 2026 against key financial ratios and targets.				
Liquidity				
1. Unrestricted cash expense coverage ratio				
Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash / Total operating expenditure less depreciation and amortisation less finance costs	x 12	Greater than 4 months	**19.9 months**	**N/A**
The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses. In 2025/26, Council has sufficient unrestricted cash to cover a portion of its future planned expenses, such as infrastructure investments, and if necessary, address unplanned expenses or disaster recovery effects.				
Operating performance				
2. Operating surplus ratio				
Operating result / Total operating revenue		Greater than 0%	**16.09%**	**15.44%**
The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes. In 2025/26 Council closed the financial year with a reasonable operating result without reliance of the early payment of the Financial Assistance Grant.				
3. Operating cash ratio				
Operating result add depreciation and amortisation add finance costs / Total operating revenue		Greater than 0%	**30.30%**	**32.39%**
The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs. Council budgets a surplus each year to ensure it generates a surplus from its core operations, enabling it to primarily self fund capital expenditure in line with Asset Management Plan and the Long Term Financial Forecast.				
Asset management				
4. Asset sustainability ratio				
Capital expenditure on replacement of infrastructure assets (renewals) / Depreciation expenditure on infrastructure assets		Greater than 80%	**88.94%**	**113.44%**
The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives. Over the long term, Council is adequately renewing its assets as they reach the end of their useful lives.				
5. Asset consumption ratio				
Written down replacement cost of depreciable infrastructure assets / Current replacement cost of depreciable infrastructure assets		Greater than 60%	**71.21%**	**73.90%**
The asset consumption ratio approximates the extent to which Council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community. Council's assets are being consumed in line with their estimated useful lives.				

Current Year Financial Sustainability Statement for the year ended 30 June 2026 (continued)

	Target Tier 4	Actual 2026	5 Yr Av. 2022-26
Debt servicing capacity			
6. Leverage ratio Book value of debt / Total operating revenue less total operating expenditure add depreciation and amortisation	0 - 3 times	**0.2 times**	**0.3 times**

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance. In 2025/26 Council has the ability to repay its existing debt and maintain a relatively low level of debt.

Note 1 - basis of preparation
The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 6 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 2026.

Mareeba Shire Council

Certificate of Accuracy (audited ratios)

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

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

Angela Toppin
Mayor
06/10/2026

Peter Franks
Chief Executive Officer
06/10/2026

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INDEPENDENT AUDITOR'S REPORT

To the Councillors of Mareeba Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Mareeba Shire Council (the council).

The financial sustainability statement for the year ended 30 June 2026, comprises 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 is accurately calculated in accordance with the Financial Management (Sustainability) Guideline 2024.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

The council is responsible for the other information.

The other information comprises the information included in the Council's annual report for the year ended 30 June 2026, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in council's annual report for the year ended 30 June 2026 was the general-purpose financial statements, current-year financial sustainability statement - contextual ratios (unaudited), the unaudited long-term financial sustainability statement and the annual report.

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

The council is responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Financial Management (Sustainability) Guideline 2024 and the Local Government Regulation 2012. The council's responsibility also includes such internal control as the council determines is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current year financial sustainability statement

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

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.

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

M Manuel

9 October 2026

Megan Manuel
as delegate of the Auditor General

Queensland Audit Office
Brisbane

Mareeba Shire Council

Current Year Financial Sustainability Statement for the year ended 30 June 2026

		Actual 2026	5 Yr Av. 2022-26
Contextual ratios (unaudited)			
Financial capacity			
1. Council controlled revenue			
Net rates, levies and charges add fees and charges / Total operating revenue		**44.09%**	**54.18%**

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks. The outcome is influenced by a moderate proportion of rates revenue, which accounts for 45% of operating revenue and fees and charges contributing just 3%. As a result, Council has limited flexibility to increase revenue and is somewhat dependent on grants and contracts.

2. Population growth			
Prior year estimated population / Previous year estimated population	- 1	**1.27%**	**1.14%**

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future. Inputs for this ratio are provided by the State. The population growth is in line with Council estimate.

Note 1 - basis of preparation

The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 2 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 2026.

Mareeba Shire Council

Certificate of Accuracy (contextual ratios - unaudited)

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

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



Angel Toppin
Mayor
06/10/2026



Peter Franks
Chief Executive Officer
06/10/2026

Mareeba Shire Council

Unaudited Long Term Financial Sustainability Statement prepared as at 30 June 2026

	Target 2026	Actual 2026	Forecast 2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Measures of financial sustainability												
Liquidity												
1. Unrestricted cash expense coverage ratio	Greater than 4 months	**19.9 months**	N/A for long term sustainability statement									
The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.												
Operating performance												
2. Operating surplus ratio	Greater than 0%	**16.1%**	8.3%	8.9%	9.0%	9.0%	9.0%	9.0%	9.0%	8.9%	8.9%	8.9%
The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.												
3. Operating cash ratio	Greater than 0%	**30.3%**	32.2%	32.8%	32.8%	32.8%	32.8%	32.8%	32.7%	32.7%	32.7%	32.7%
The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.												
Asset management												
4. Asset sustainability ratio	Greater than 80%	**89%**	96%	172%	87%	89%	88%	92%	89%	110%	87%	90%
The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.												
5. Asset consumption ratio	Greater than 60%	**71%**	73%	72%	70%	69%	67%	65%	64%	64%	62%	60%
The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.												

	Target 2026	Actual 2026	Forecast 2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Debt servicing capacity												
7. Leverage ratio	0 - 3 times	**0.2 times**	0.3 times	0.2 times	0.2 times	0.2 times	0.2 times	0.1 times	0.1 times	0.1 times	0.1 times	0.1 times
The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.												
Financial capacity												
8. Council controlled revenue	N/A	**44.1%**	75.4%	75.4%	75.4%	75.5%	75.5%	75.5%	75.6%	75.6%	75.7%	75.7%
Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.												
9. Population growth	N/A	**1.3%**					0.9%					
Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.												

Mareeba Shire 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.

Mareeba Shire Council

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.



Angela Toppin
Mayor
06/10/2026



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Chief Executive Officer
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