AGENDA

Ordinary Council Meeting
Wednesday, 26 November 2025

I hereby give notice that an Ordinary Meeting of Council will be held on:

Date: Wednesday, 26 November 2025

Time: 9:30am

Location: Council Chambers
23 West Street
Mount Isa

Tim Rose

Chief Executive Officer

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1 OPENING OF THE MEETING/ACKNOWLEDGEMENT OF COUNTRY

Acknowledgement of Country

Mount Isa City Council acknowledges the Kalkadoon and the Indjilandji people, Traditional Custodians of the land on which we meet today and pay our respects to their Elders past, present and emerging.

We extend that respect to Aboriginal and Torres Strait Islander peoples here today.

Recording of Council Meeting

Please note this Ordinary Meeting of Mount Isa City Council may be live streamed and recorded in accordance with Council's 'Recording of Council Meetings Policy'.

As a visitor in the public gallery, your presence may be recorded.

By remaining in Chambers, it is assumed your consent is given if your image is inadvertently broadcast.

2 PRAYER

3 APOLOGIES/LEAVE OF ABSENCE

4 PUBLIC PARTICIPATION

5 CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES OF THE ORDINARY MEETING HELD ON 29 OCTOBER 2025

Document Number: **970169**

Author: **Senior Executive Assistant**

Authoriser: **Chief Executive Officer**

RECOMMENDATION

THAT the Minutes of the Ordinary Meeting held on 29 October 2025 be confirmed as a true and correct record.

ATTACHMENTS

1. Minutes of the Ordinary Meeting held on 29 October 2025

MINUTES

Ordinary Council Meeting
Wednesday, 29 October 2025

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MINUTES OF MOUNT ISA CITY COUNCIL
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, 23 WEST STREET, MOUNT ISA
ON WEDNESDAY, 29 OCTOBER 2025 AT 9:30AM

PRESENT: Crs MacRae (Via Teams), Ballard, J Coghlan, K Coghlan, Crowther, Doyle, Tully

IN ATTENDANCE: Tim Rose (CEO), Chad King (Director, Community Services), Andrew Hobbs (Director, Infrastructure Services), Kelvin Tytherleigh (Director, Corporate Services)

1 OPENING OF THE MEETING/ACKNOWLEDGEMENT OF COUNTRY

Mayor MacRae opened the meeting at 9.30am and provided an acknowledgement of country. Mayor MacRae advised that this Ordinary Meeting will be livestreamed and recorded in accordance with Council's policy.

2 PRAYER

Cr James Coghlan provided the meeting with an opening prayer.

3 APOLOGIES/LEAVE OF ABSENCE

Nil

It was noted that Mayor MacRae is attending the meeting via teleconference (Teams). Deputy Mayor Cr Kim Coghlan assumed the role of chairperson for the meeting.

4 PUBLIC PARTICIPATION

Casual for a Cause Initiative

During the month of September, Mount Isa City Council staff raised $179.75 for Headspace Mount Isa through the Casual for a Cause initiative. Cr John Doyle presented Aimee Seaton, from Headspace Mount Isa, with the certificate of donation.

Peter Bolger

Peter Bolger raised concerns regarding postal addresses referencing suburbs, not Mount Isa, on correspondence. He has lodged an official complaint with the local federal member's office. The feedback was noted.

Peter commended the works undertaken by Council to clean up the riverbed. He noted the recent rain had washed debris downstream, blocking the Alma Street crossing. He congratulated Council staff for promptly clearing this by the following morning. Peter asked who had funded the extensive clean up exercise.

The CEO responded and advised it was funded by a grant received through the Queensland Reconstruction Authority.

Correspondence from Trevor Sorenson

The Deputy Mayor Cr Kim Coghlan read the correspondence received from Trevor Sorenson, as tabled on the agenda.

5 CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES OF THE ORDINARY MEETING HELD ON 24 SEPTEMBER 2025

RESOLUTION OM01/ 10/25

Moved: Cr Travis Crowther
Seconded: Cr James Coghlan

THAT the Minutes of the Ordinary Meeting held on 24 September 2025 be confirmed as a true and correct record.

CARRIED 7

6 ACTIONS FROM PREVIOUS COUNCIL MEETINGS

6.1 OUTSTANDING ACTIONS FROM PREVIOUS COUNCIL MEETINGS AS AT 17 OCTOBER 2025

RESOLUTION OM02/ 10/25

Moved: Cr James Coghlan
Seconded: Cr Dan Ballard

THAT Council receives and notes the outstanding actions from previous Council Meetings as at 17 October 2025.

CARRIED 7

Cr John Tully asked a question regarding the 'Notice of Motion' action's target date. The CEO advised that the Motion was dependent on collection of data, and this was ongoing. The CEO advised that the strategy for this Motion this will be considered at a Council Workshop.

Cr James Coghlan asked a question regarding the amenities trailer action, if these will be retained. The Director Community Services responded and advised that these would proceed to auction. Although Council has recently applied for grant funding for small portable toilet units, these will not require the trailer mentioned.

7 DECLARATIONS OF CONFLICTS OF INTEREST

Nil

8 MAYORAL MINUTE

Mayor MacRae delivered the following Mayoral Minute:

October has been another very busy month. This month, I had the honour of representing Mount Isa at several key events.

I was invited *(to the LGAQ Annual Conference)* deliver a personal address reflecting on the emotional and strategic journey of our smelter campaign. Rather than focusing solely on economic data, I shared the human side of leadership during crisis - highlighting the strength, optimism, and determination that define our city.

I was also able to address the Society for Economic Geologists International Conference. I addressed delegates on the opportunities emerging in Mount Isa through exploration, mining, and the critical minerals sector. I highlighted the transformative potential of the CopperString project, which promises to deliver more affordable energy and a robust foundation for renewable energy initiatives across the North West.

Today, I was in Townsville earlier, I am now in the Burdekin in my capacity of Board member of Regional Development Australia, to attend their AGM. Tomorrow I will be attending the MITEZ AGM and Workshop, where I am also on the Board and have been asked to facilitate a session on co-designing the future. This session will include industry leaders, local government, and heads of government departments. It is important that we, as a community, are represented on these significant economic development groups to make sure our needs are being considered when priorities are being developed.

Next week, I am off to Canberra on behalf of the Regional Organisation of Councils, alongside Mayor Janene Fegan and Mayor Liz Schmidt from the North West Queensland ROC, MITEZ and RDA. The delegation is looking at the housing issue and what opportunity we can provide as a group in helping to solve the housing crisis. It has been a long held position of this Council that the first home owner grant be applied to existing housing. We believe our community, especially, holds great opportunity, as it always has, for young people to relocate and get a start in the property market, where homes do not start at one million dollars as they increasingly do along the coast. Instead of young people setting themselves up for a lifetime of debt, let them use the First Homeowners Scheme to buy an existing property in the 3-4 thousand dollar market as a start in their property journey, and still be able to enjoy a comfortable lifestyle.

Council continues to prioritise enabling infrastructure as a catalyst for economic growth. We continue to discuss the need to reframe how infrastructure projects are assessed. Rather than focusing solely on return on investment, we advocate for a model that considers the broader economic benefits and royalty generation potential of infrastructure in regional areas.

This approach is vital to unlocking the full potential of the North West Minerals Province and ensuring Mount Isa remains a hub for innovation, logistics, and industry.

In partnership with the North West Queensland Regional Organisation of Councils (NWQROC) and funded through the Regional Drought Resilience Program, Council commenced a comprehensive Water Leak Detection and Valve Service Assessment Project. Running from 27 October to 7 November, this initiative uses advanced acoustic monitoring to identify and address leaks in our water reticulation network.

This proactive maintenance will enhance water efficiency, reduce wastage, and support long-term sustainability of our water infrastructure - critical to our arid environment. I thank the team for sourcing this funding.

I would like to congratulate the library staff of their recent Queensland Public Library Association Multicultural Excellence Award. I would also like to thank them for the Welcoming Babies Day event that they organised. There were over 100 babies registered, and it was a wonderful day

I am sorry I missed RockPop this year, but I understand we were well represented by the Deputy Mayor and some of our councillors. It's usually one of my favourite events where I get to judge. I just want to thank Apex and the other service clubs, because without them contributing, that event wouldn't be the success that it always is.

Earlier today Council held "Cuppa with the Councillors", apologies I didn't make it in time to join the session. However, it is a great initiative, and I encourage anyone who has questions of Council, or wants to learn more about what we do, to come along, you have a monthly opportunity from 8.30am – 9.30am *(on Council meeting days).*

Cr John Tully asked the Mayor if the First home owner grant gets across the line for existing homes, if Council could advocate to set a base that properties up to a limit of $250-300k are not counted as 'first homes' as it's less viable to obtain the grant on lower value properties. Mayor MacRae advised she will provide an update to the Councillors outside of this meeting.

9 NOTICES OF MOTION

Nil

10 EXECUTIVE SERVICES REPORTS

10.1 2025-26 OPERATIONAL PLAN - FIRST QUARTER UPDATE

RESOLUTION OM03/ 10/25

Moved: Cr Travis Crowther
Seconded: Cr James Coghlan

THAT Council receive and accept the 2025-2026 Operational Plan – First Quarter Update report.

CARRIED 7

Cr Travis Crowther requested if future Operational Plan review reports could be more informative and include definitions of the parameters for actions 'on target'. The CEO took the feedback on notice.

Cr James Coghlan *(in reference to LI4 of the agenda attachment)* questioned how this was measured 'on target' in light of a seemingly constant stream of complaints regarding these facilities and parks. The CEO advised that the target ensures facilities are open and available to the public, but maintenance issues will always be a concern. Preventative maintenance is undertaken to minimise impacts and maximise availability.

Cr James Coghlan *(in reference to LI7 of the agenda attachment)* requested further information on how Council is improving the safety of the CBD. The CEO advised Council has recently received grant funding for the CBD's CCTV and details will be provided to the next Council Workshop.

Deputy Mayor Cr Kim Coghlan requested that Council considers holding a community grants expo next year to support the target. *(in reference to LI1 of the agenda attachment).*

10.2 UPDATED POLICIES FOR ADOPTION

RESOLUTION OM04/ 10/25

Moved: Cr James Coghlan
Seconded: Cr Travis Crowther

THAT Council adopts the Corporate Governance Framework V2

CARRIED 7

11 CORPORATE SERVICES REPORTS

11.1 FINANCE OVERVIEW REPORT -SEPTEMBER 2025

RESOLUTION OM05/ 10/25

Moved: Cr Dan Ballard
Seconded: Cr John Tully

THAT Council receives and accepts the September 2025 Finance Overview Report as presented.

CARRIED 7

11.2 MICC DEPARTMENTAL BUSINESS UNITS - FINANCE OVERVIEW REPORT AS OF 30 SEPTEMBER 2025

RESOLUTION OM06/ 10/25

Moved: Cr Dan Ballard
Seconded: Cr John Tully

THAT Council receives and accepts the September 2025 MICC Departmental Business Units Finance Overview Report as presented.

CARRIED 7

Deputy Mayor Cr Kim Coghlan asked a question regarding new lifeguard uniforms. The Director Corporate Services advised this will be considered in the Quarter 1 Budget Review.

11.3 CORPORATE SERVICES OVERVIEW REPORT - AUGUST AND SEPTEMBER 2025

RESOLUTION OM07/ 10/25

Moved: Cr Dan Ballard
Seconded: Cr Travis Crowther

THAT Council receives and accepts the August 2025 and September 2025 Corporate Services Overview Report as presented.

CARRIED 7

12 COMMUNITY SERVICES REPORTS

12.1 COMMUNITY GRANTS AND SPONSORSHIP ROUND ONE 2025-26

RESOLUTION OM08/ 10/25

Moved: Cr John Doyle
Seconded: Cr Dan Ballard

THAT Council approve the following organisation to receive Round one, 2025-26 Community Grants and Sponsorship.

Grants Organisation	**Project**	**Amount ***
PCYC Mount Isa	Youth Drop in and After Dark Programs	$ 5,000.00 *
Copper City Tennis Club Inc.	Upgrade equipment/Come and Try Day	$ 5,000.00
Mount Isa Go Kart Club	Paint various track areas for safety	$ 2,116.00
The Drovers Camp Assoc. Inc.	Drovers Camp Tech Upgrade	$ 4,119.09 *
	TOTAL	**$ 16,235.09 ***
Amounts are plus GST if applicable		
Sponsorship Organisation	***Project***	***Amount ****

Isa Heat Swim Club Inc.	2025 Isa Heat LC Transition Meet	$ 4,000.00
	TOTAL	**$ 4,000.00**
Amounts are plus GST if applicable		

CARRIED 7

12.2 DEVELOPMENT AND LAND USE QUARTER ONE 2025-2026 OVERVIEW REPORT

RESOLUTION OM09/ 10/25

Moved: Cr James Coghlan
Seconded: Cr Dan Ballard

THAT Council receives and accepts the Development and Land Use Quarter One 2025-2026 Overview Report as presented.

CARRIED 7

12.3 PERMIT TO OCCUPY OVER A COUNCIL CAMPING AND WATER RESERVE LAND DESCRIBED AS LOT 1 ON PLAN WO15.

RESOLUTION OM10/ 10/25

Moved: Cr James Coghlan
Seconded: Cr Dan Ballard

THAT Council agrees to:

1. Authorise the Chief Executive Officer to sign Part C – Form LA30 Statement in relation to an application under the *Land Act 1994* over State Land for a Permit to Occupy over Lot 1 on Crown Plan WO15; and

2. Include in Part C – Form LA30, Council's conditions I-IV (as listed) for the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development consideration and to form part of the terms and conditions for the Permit to Occupy over Lot 1 WO15:
   Conditions:

   I. The holder of the Permit to Occupy must, at all times during the currency of the tenure, allow the travelling public free and unrestricted access to Lot 1 on Crown Plan WO15 which includes the existing camping site located off the Barkly Highway; and

   II. The permittee must control pest plants and animals, on the permit area, in accordance with all Acts and Regulations, Local Laws; and

   III. The permittee must agree to indemnify Council for the term of the permit against any claim arising from their use of the permit area; and

   IV. The permittee must, within three (3) months from the commencement of the permit, at the permittees' expense provide, erect and maintain signage in prominent positions on both sides of the road frontages of the permit area or

where roads enter such land, stating clearly that the permit area is a Camping and Water Reserve and that it may be used for that specific purpose; and

3. All costs associated with this application are to be borne by the applicant and at no cost to Council.

CARRIED 7

12.4 REGULATORY SERVICES QUARTERLY REPORT

RESOLUTION OM11/ 10/25

Moved: Cr James Coghlan
Seconded: Cr Dan Ballard

THAT Council receives and accepts the Regulatory Services Quarterly Report as presented.

CARRIED 7

12.5 LIBRARY SERVICES REPORT - JULY TO SEPTEMBER 2025

RESOLUTION OM12/ 10/25

Moved: Cr Kim Coghlan
Seconded: Cr Travis Crowther

THAT Council receives and accepts the Library Services Report – July to September 2025 as presented.

CARRIED 7

Deputy Mayor Cr Kim Coghlan asked a question regarding any future plans for the historical part of the Library, as the layout was not ideal for public use. The Director Community Services responded, advising that the current archive area is a multipurpose space and improvement is required for records preservation purposes. As part of the Library's improvement plan, the layout is being reviewed - noting recent changes already implemented - and the archive area is next to be considered.

13 INFRASTRUCTURE SERVICES REPORTS

13.1 MAJOR PROJECTS OVERVIEW REPORT - SEPTEMBER 2025

RESOLUTION OM13/ 10/25

Moved: Cr John Tully
Seconded: Cr Travis Crowther

THAT Council receives and notes the September 2025 Major Projects Overview Report.

CARRIED 7

Cr John Tully requested an update on the MRF solar array and whether this had been approved for commissioning by Ergon. The Director Community Services responded, advising that due to the size of array, Council is awaiting permission from Ergon to bring the system online.

Cr John Tully asked a question regarding cardboard disposal, and why this was not being processed through the MRF. The Director Community Services responded, advising that three semi-trailer loads have now been sent to the receiver for processing (collected through kerbside residential recycling). We were awaiting confirmation that acceptance of commercial loads of cardboard would not risk the financial sustainability of the MRF. Now we have confirmation that this material can go through our established buyers and transport contractors onto the end markets at a reasonable price to the ratepayer, a formal process can be initiated to accept the commercial waste.
In the next week, a skip will be placed at the transfer station for cardboard, to capture as much as possible through the MRF. It will be the responsibility of the private waste collectors to manage separate commercial cardboard collections.

Deputy Mayor Cr Kim Coghlan raised concerns about the traffic management plan for pedestrians during school term on the Fourth Avenue PCNP works. The CEO advised that an additional traffic controller is now in place in the morning and afternoons during school pick up and drop off.

13.2 WATER & SEWER OVERVIEW REPORT OCTOBER 2025

RESOLUTION OM14/ 10/25

Moved: Cr John Tully
Seconded: Cr James Coghlan

THAT Council notes the status of Water and Sewerage operations as outlined in this Overview Report.

CARRIED 7

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14 GENERAL BUSINESS

Cr Ballard, Cr Doyle, Cr Crowther, Cr Tully, Cr J Coghlan and the Deputy Mayor Cr K Coghlan each provided an update on recent activities and events.

15 CONSIDERATION OF CONFIDENTIAL BUSINESS ITEMS

RESOLUTION OM15/ 10/25

Moved: Cr Kim Coghlan
Seconded: Cr John Tully

THAT Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 254J of the Local Government Regulation 2012:

15.1 MICCOE Finance Overview Report - September 2025

This matter is considered to be confidential under Section 254J - (g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

CARRIED 7

Commenced Closed Council at 10.37am.

At 10:38 am, Cr Peta MacRae left the meeting to attend the RDA Committee Meeting.

Resumed Open Council at 10.58am.

RESOLUTION OM16/ 10/25

Moved: Cr Kim Coghlan
Seconded: Cr John Tully

THAT Council moves out of Closed Council into Open Council.

CARRIED 6

15.1 MICCOE FINANCE OVERVIEW REPORT - SEPTEMBER 2025

RESOLUTION OM17/ 10/25

Moved: Cr Travis Crowther
Seconded: Cr John Tully

THAT Council receives and accepts the September 2025 MICCOE Finance Overview Report as presented.

CARRIED 6

There being no further business the Meeting closed at 11.07am.

The minutes of this meeting were confirmed at the Council Meeting held on 26 November 2025.

.....

MAYOR MACRAE

6 ACTIONS FROM PREVIOUS COUNCIL MEETINGS

6.1 OUTSTANDING ACTIONS FROM PREVIOUS COUNCIL MEETINGS AS AT 14 NOVEMBER 2025

Document Number: **970179**

Author: **Senior Executive Assistant**

Authoriser: **Chief Executive Officer**

EXECUTIVE SUMMARY

The outstanding actions from previous Council Meetings as at 14 November 2025 are presented for Council's information only.

RECOMMENDATION

THAT Council receives and notes the outstanding actions from previous Council Meetings as at 14 November 2025.

Meeting	Officer	Title	Officer's Comment	Target
Council 15/09/2023	CEO	Notice of Motion - Mayor, Cr Danielle Slade	A strategy to address this Motion will be tabled for discussion at the December Council Workshop.	30/09/2024
Council 24/07/2024	Manager Procurement	Notice of Motion - Buchanan Park Amenities Trailers	Amenities sold - trailers to be added to the next auction (anticipated to be held in November)	30/11/2025
Council 28/08/2024	Community Development Officer	RADF 2023/2024 Round 3 and Council Initiated Project	Quotations received, to be reviewed and awarded, work to be scheduled.	30/11/2025
Council 29/01/2025	Environmental Health Officer	Environmental Grant Program 2024/2025 Round 1	The Environmental Grants Program is still in progress in preparing for the successful applicants, though unexpected supply delays with a few items have impacted timelines. Awaiting delivery of the remaining corflute bins.	30/11/2025
Council 29/01/2025	Manager People, Culture & Safety	Workforce Management Transformation Action Plan	Reward & Recognition Framework now approved by EMT, working on updating policies and procedures for HR and safety. Workforce engagement will be done through workforce survey under the operational plan. Psychosocial training completed for supervisors, managers and directors.	29/02/2028
Council 26/03/2025	Director Community Services	Sale of Commodity from Material Recovery Facility	Negotiations underway.	30/06/2025
Council 28/05/2025	Promotions & Events Executive Assistant	Qld Music Trails - Mount Isa Blast Event Proposal	We now have a template to work with, need to now meet with Manager to confirm Council's requirements.	18/07/2025

Meeting	Officer	Title	Officer's Comment	Target
Council 28/05/2025	Director Community Services	Graffiti Management Policy	Finalising survey. Target date extended, pending approval.	04/02/2026

ATTACHMENTS

Nil

7 DECLARATIONS OF CONFLICTS OF INTEREST

8 MAYORAL MINUTE

Nil

9 NOTICES OF MOTION

Nil

10 EXECUTIVE SERVICES REPORTS

10.1 ANNUAL REPORT 2024 - 2025

Document Number: **970190**
Author: **Governance Officer**
Authoriser: **Chief Executive Officer**
Directorate: **Executive Services**
Portfolio: **Executive Services**

EXECUTIVE SUMMARY

Council is required by Section 182 of the *Local Government Regulation 2012* to prepare and adopt an annual report.

RECOMMENDATION

THAT Council resolves to adopt the Annual Report for the period 1 July 2024 to 30 June 2025 for the Mount Isa City Council in accordance with the requirements of the *Local Government Regulation 2012* and delegate authority to the Chief Executive Officer in accordance with the *Local Government Act 2009* to make minor administrative amendments and finalise all matters associated with publishing this report.

BACKGROUND

Council's Annual Report 2024 - 2025 (inclusive of the Financial Statements) is provided for consideration and adoption. Adoption of the Annual Report is required within one (1) month after the day the Auditor-General gives their audit report about the local government's financial statements for the financial year to the local government.

The Annual Report provides an assessment of the Council's operations for the financial year ending 30 June 2025. In accordance with Section 182 of the *Local Government Regulation 2012*, the Local Government must publish its Annual Report on its website within two (2) weeks of adopting the Annual Report. The Annual Report will be made available to the community on its website.

The audited financial statements for the financial year ending 30 June 2025 were signed off by the Auditor-General on 27 October 2025. After Council resolves to adopt the Annual Report 2024 – 2025 Council is required to make available to the public by 10 December 2025.

BUDGET AND RESOURCE IMPLICATIONS

Nil

LINK TO CORPORATE PLAN

Theme:	5.	Our Organisation
Strategy:	5.5 5.8	A sustainable and resilient organisation Strengthen communication and collaboration between all levels of government and key community and industry stakeholders

CONSULTATION (INTERNAL AND EXTERNAL)

All Council departments, and the Audit and Risk Committee.

LEGAL CONSIDERATIONS

This report satisfies Council's annual reporting legislative requirements.

POLICY IMPLICATIONS

Nil

RISK IMPLICATIONS

Failure to deliver an Annual Report is a breach of the *Local Government Regulation 2012* and the compliance requirement of the Council's key funding bodies.

HUMAN RIGHTS CONSIDERATIONS

Nil

ATTACHMENTS

1. **Mount Isa City Council_Annual Report_2024-25_DRAFT**

MOUNT ISA
ANNUAL REPORT
2024 – 2025
mountisa.qld.gov.au
MOUNT ISA
CITY COUNCIL

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Welcome

Mount Isa City Council is proud to present the Annual Report for 2024-2025. The following pages provide a comprehensive narrative of Councils' performance, challenges and achievements for the 2024-25 financial year.

Council is committed to providing the community with a report that is open, transparent, accurate and easy to understand. The report sets out the specific activities that have been performed to progress the implementation of the Corporate Plan and the Operational Plan.

Our vision is "Mount Isa the City of Opportunity". Council is committed to having clear values that will assist employees in working towards the same goals for the community. These values reflect Council's vision and what our employees stand for integrity, service and accountability. This report provides an update of the broad range of services and projects delivered to the Mount Isa Shire community throughout the 2024-25 financial year.

ACKNOWLEDGEMENTS

Mount Isa City Council would like to acknowledge the Kalkadoon and the Indjilandji people, traditional custodians of the land on which we live, work and play.

The Council pays its respect to their Elders, past, present and emerging and extends that respect to all Aboriginal and Torres Strait Islander people who reside in the Mount Isa Shire area.

Mount Isa City Council would also like to acknowledge the Mount Isa Regional Jobs Committee which is proudly supported and funded by the Queensland Government.

Our Vision

SHAPING OUR FUTURE

Our Values

Mount Isa City Council is committed to having clear values that will assist all employees in working towards the same goals for the community.

INTEGRITY

Adhere to legislation, Council policies and procedures

Treat customers and co-workers with respect and courtesy

Act with honesty and in the best interest of the organisation

SERVICE

Exceed the expectations of internal and external customers

Demonstrate initiative and strive for continuous improvement

Take pride in the services delivered to the community

ACCOUNTABILITY

Manage time and resources effectively and efficiently

Work as one team that is united and seamless

Celebrate success and take ownership of failure

Our Role

Mount Isa City Council has multiple roles in delivering the operational plan. These are:

ADVOCATE

Promoting the interests of the community to other decision makers and influencers.

COLLABORATE

Assisting others to be involved in activities by bringing groups and interested parties together.

DELIVER

Council is directly responsible for delivery of services.

REGULATE

Regulating activities through local law, policy or via legislation.

Mayor's Message

PETA MACRAE
Mayor of Mount Isa

It is with great pride that I present the Mount Isa City Council's 2024–25 Annual Report.

This year marked a pivotal moment for our city, with the release of the Mount Isa Future Ready Economy Roadmap in February, developed in collaboration with The Next Economy. This landmark document outlines a bold and forward-thinking vision to transform and diversify our local economy—creating immediate job opportunities while laying the foundation for long-term prosperity.

The roadmap was developed in anticipation of the closure of the Mount Isa underground copper mine, announced by Glencore in late 2023 and scheduled for mid-2025. While this closure represents a significant shift for our community, it also opens the door to new possibilities. Council is committed to ensuring that Mount Isa remains resilient, future-focused, and economically vibrant.

We are already working with partners to unlock exciting opportunities in emerging industries and technologies. These include:

- **Green Gravity** – exploring the use of disused mine shafts to generate renewable energy,
- **Cobalt Blue** – investigating a potential pyrite tailings reprocessing plant,
- **Flying Whales** – assessing the feasibility of an aerial freight hub,
- **Banksia Minerals Processing** – opening up a new paradigm in copper production operations.

To fully realise these opportunities, strong and sustained support from both state and federal governments is essential. Their partnership will be critical in helping Mount Isa remain a great place to live, work, and do business.

We are also advocating for the development of a feasibility study into establishing a Mount Isa Critical Minerals and Rare Earths Research Centre. This centre would play a vital role in advancing the development and commercialisation of critical minerals—such as copper, cobalt, nickel, and rare earth elements—supporting the diversification of our economy and securing our region's future.

In partnership with MITEZ, Townsville Enterprise Limited and our Regional Organisation of Councils, we continue to advocate for commitments from Glencore and all levels of government to ensure the continued operation of the Mount Isa copper smelter and the Townsville copper refinery. These facilities are essential to the economic strength of North West Queensland and the broader North West Minerals Province.

I would like to extend my sincere thanks to the dedicated staff of Mount Isa City Council for their tireless service and commitment to our community. And to the residents of Mount Isa—thank you for your continued support, engagement, and belief in our shared future.

Now more than ever, your voice matters. I encourage all residents to stay informed, get involved, and help shape the future of Mount Isa. Whether it's through community consultations, local initiatives, or simply sharing your ideas—your input is vital as we build a stronger, more resilient city together.

Elected Representatives

2024-2028 COUNCIL TERM

MAYOR PETA MACRAE

ADDITIONAL RESPONSIBILITY

Mayor

PORTFOLIO

Not assigned

COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/BOARDS

- Lake Moondarra Advisory Committee – Interim Chair
- Local Disaster Management Group (LDMG) – Chair
- Regional Arts Development Fund Committee (RADF)

COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS

- Australian Mining Cities Alliance (AMCA)
- CopperString Regional Reference Group (RRG)
- Country Universities Centre (CUC) – Chair
- Gulf Regional Water Assessment Stakeholder Advisory Group
- Lead Alliance Committee
- LGAQ Water and Wastewater Advisory Group
- MICCOE Board
- MITEZ Management Committee
- North West Queensland Regional Organisation of Councils (NWQROC)
- Riversleigh World Heritage Advisory Committee (RWHAC)
- Western Queensland Alliance of Councils (WQAC)

DEPUTY MAYOR CR KIM COGHLAN

ADDITIONAL RESPONSIBILITY

Deputy Mayor

PORTFOLIO

Parks and Gardens, Splashez, Library and Cemetery

COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/ BOARDS

- Lake Moondarra Advisory Committee

COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS

- Lead Alliance Committee
- North West Queensland Regional Organisation of Councils (NWQROC)

COUNCILLOR DAN BALLARD

PORTFOLIO

Finance and Customer Service

COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/ BOARDS

- Audit and Risk Management Committee (ARMC)
- Mine Workers Memorial Advisory Committee
- Strategic Fleet Advisory Committee (SFC)

COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS

- Gulf Regional Water Assessment Stakeholder Advisory Group – Proxy
- North West Water

COUNCILLOR JAMES COGHLAN

PORTFOLIO

Environment, Local Laws, Development and Town Planning, Waste Management

COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/ BOARDS

- Audit and Risk Management Committee (ARMC)
- Mine Workers Memorial Advisory Committee

COUNCILLOR TRAVIS COWTHER

PORTFOLIO

Economic Development, Tourism and Events *(from 30.04.25)*

COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/ BOARDS

- North West Motorsport Advisory Committee
- Regional Arts Development Fund Committee (RADF) – Chair

COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS

- MICCOE Board – Interim Chair

COUNCILLOR JOHN DOYLE

PORTFOLIO

Sports & Recreation, Youth *(and Tourism and Events until 30.04.25)*

COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/ BOARDS

- North West Motorsport Advisory Committee

COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS

- North Queensland Sports Foundation

COUNCILLOR JOHN TULLY

PORTFOLIO

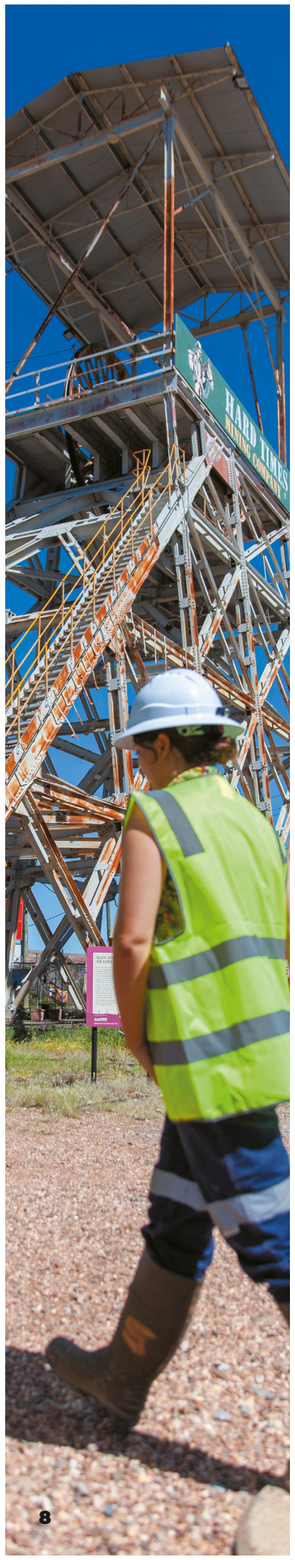
Works and Engineering, Water and Sewerage

COUNCIL REPRESENTATIVE – COUNCIL COMMITTEES/ BOARDS

- Lake Moondarra Advisory Committee
- Local Disaster Management Group (LDMG) – Deputy Chair
- Strategic Fleet Advisory Committee (SFC)

COUNCIL REPRESENTATIVE – EXTERNAL ORGANISATIONS

- MICCOE Board
- Mount Isa Rodeo Community Committee
- Mount Isa Water Board (MIWB)
- North Queensland Sports Foundation



Councillor Information

As per Sections 186 and 188 of the *Local Government Regulations 2012* the Annual Report for the financial year must contain particulars pertaining to Councillors as follows.

Expenses Reimbursement and Provision for Facilities of Councillors

As per Section 250 of the *Local Government Regulation 2012* Council must adopt an expenses reimbursement policy.

Council has adopted a Reimbursement of Expenses Provision of Facilities for Mayor and Councillor Policy. The objective of this policy is to provide provisions in which Councillors are reimbursed for reasonable expenses incurred whilst carrying out their official duties and the administering of any Councillor facilities.

The policy is available to view or download from Council's website. Facilities provided for Mayor and Councillors are as follows:

COUNCILLOR	FACILITIES PROVIDED
Peta MacRae	iPhone, Laptop, Vehicle, Office space
Kim Coghlan	Laptop
Dan Ballard	Laptop
James Coghlan	Laptop
Travis Crowther	Laptop
John Doyle	Laptop
John Tully	Laptop

Councillor Expenses and Remuneration

The table below shows the total remuneration, including superannuation payments and the total expenses incurred by each Councillor for the 2024-25 financial year as per Council's Reimbursement of Expenses and Provision of Facilities for the Mayor and Councillor Policy.

REMUNERATION

COUNCILLOR	SALARY	SUPERANNUATION
Peta MacRae	$146,239.60	$16,845.70
Kim Coghlan	$91,397.80	$10,528.34
Dan Ballard	$77,688.00	$8,949.06
James Coghlan	$77,688.01	$8,949.06
Travis Crowther	$77,688.00	$8,949.06
John Doyle	$77,688.00	$8,949.06
John Tully	$77,688.00	$8,949.06
TOTAL	**$626,077.41**	**$72,119.34**

EXPENSES

COUNCILLOR	CONFERENCE / TRAINING	TRAVEL AND ACCOMMODATION	UNIFORM	TOTAL
Peta MacRae	$3,096.13	$16,325.84	-	$19,421.97
Kim Coghlan	$2,733.34	$1,909.56	$130.47	$4,773.37
Dan Ballard	$1,919.70	$2,204.11	$133.21	$4,257.02
James Coghlan	$2,719.71	$2,117.92	$133.21	$4,970.84
Travis Crowther	$2,719.70	$2,559.58	$133.21	$5,412.49
John Doyle	$1,919.71	$1,954.71	$133.21	$4,007.63
John Tully	$1,919.71	$1,954.71	$133.21	$4,007.63

ATTENDANCE OF COUNCIL MEETINGS

During the 2024-25 Financial Year, Council held 11 Ordinary Meetings and 1 Special Meeting.

COUNCILLOR	ORDINARY MEETINGS ATTENDED	SPECIAL MEETINGS ATTENDED
Peta MacRae	11	1
Kim Coghlan	11	1
Dan Ballard	10	1
James Coghlan	11	1
Travis Crowther	11	1
John Doyle	7	1
John Tully	9	1

COUNCILLOR DISCRETIONARY FUNDS

Council had no discretionary funds budget for the financial year for Councillors. Therefore, no discretionary funds were allocated to capital works of the local government that are for a community purpose, to a community organisation for a community purpose or for another community purposes

OVERSEAS TRAVEL MADE BY A COUNCILLOR OR EMPLOYEE

There was no overseas travel undertaken by Mayor, a Councillor or a Council employee in an official capacity during the 2024-2025 financial year.

CEO Report

TIM ROSE
CEO, Mount Isa City Council

2024/25 has been an enormous year, not only for the Council but for the community as a whole, never in the history of Mount Isa has so many seismic events happened in one year.

Whilst still reeling from the announced closure of the underground copper mine, the copper smelter has come under threat. The Mount Isa Rodeo the town's most iconic event also had to come back from being under administration.

Council and its staff have had to work particularly hard to navigate these events whilst the full story is yet to play out with the copper smelter. The Rodeo committee is to be congratulated on their endeavours in the financial year, to create a new, very successful Rodeo event for the community.

The Council continues to work hard on our identified economic development strategies and if a reasonable number of identified projects and strategies are successful, Mount Isa can look forward to a more sustainable and diversified economy.

During the year, Council welcomed in two new directors in Kelvin Tytherleigh into Corporate Services and Andrew Hobbs into Infrastructure Services. These appointments have brought some strong knowledge and skills into the leadership team and Council and the town will benefit from their appointment.

Council has started to focus very strongly on a 'getting back to basics' budget with a focus on repairing and upgrading existing assets, revitalising them, and reducing the amount of money Council spends on ad hoc repairs, particularly with regard to our water and sewerage assets. Council was successful in receiving grants for a Washdown Facility and for an infrastructure project at the area referred to as Gliderport.

I would like to take the opportunity to thank the Mayor and Councillors for their continued leadership and support and the Council staff for their hard work and dedication throughout the year.

Milestones this Financial Year

October 2023
- Glencore announce the closure of MICO

August 2024
- Council adopts Economic Diversification and Investment Strategy

September 2024
- Mount Isa joins the Regional Place Activation Program (Renew)
- Mount Isa Rodeo goes into voluntary administration

October 2024
- MOU signed with Flying Whales
- MOU signed with Green Gravity

December 2024
- MOU signed with Cobalt Blue

January 2025
- Council adopts the Future Ready Economy Roadmap

February 2025
- The new Isa Rodeo Committee is formed
- Future Ready Economy Roadmap Launch
- Severe weather impacts accessibility to the region

March 2025
- Calling for a special economic zone for Mount Isa
- Severe weather impacts accessibility to the region

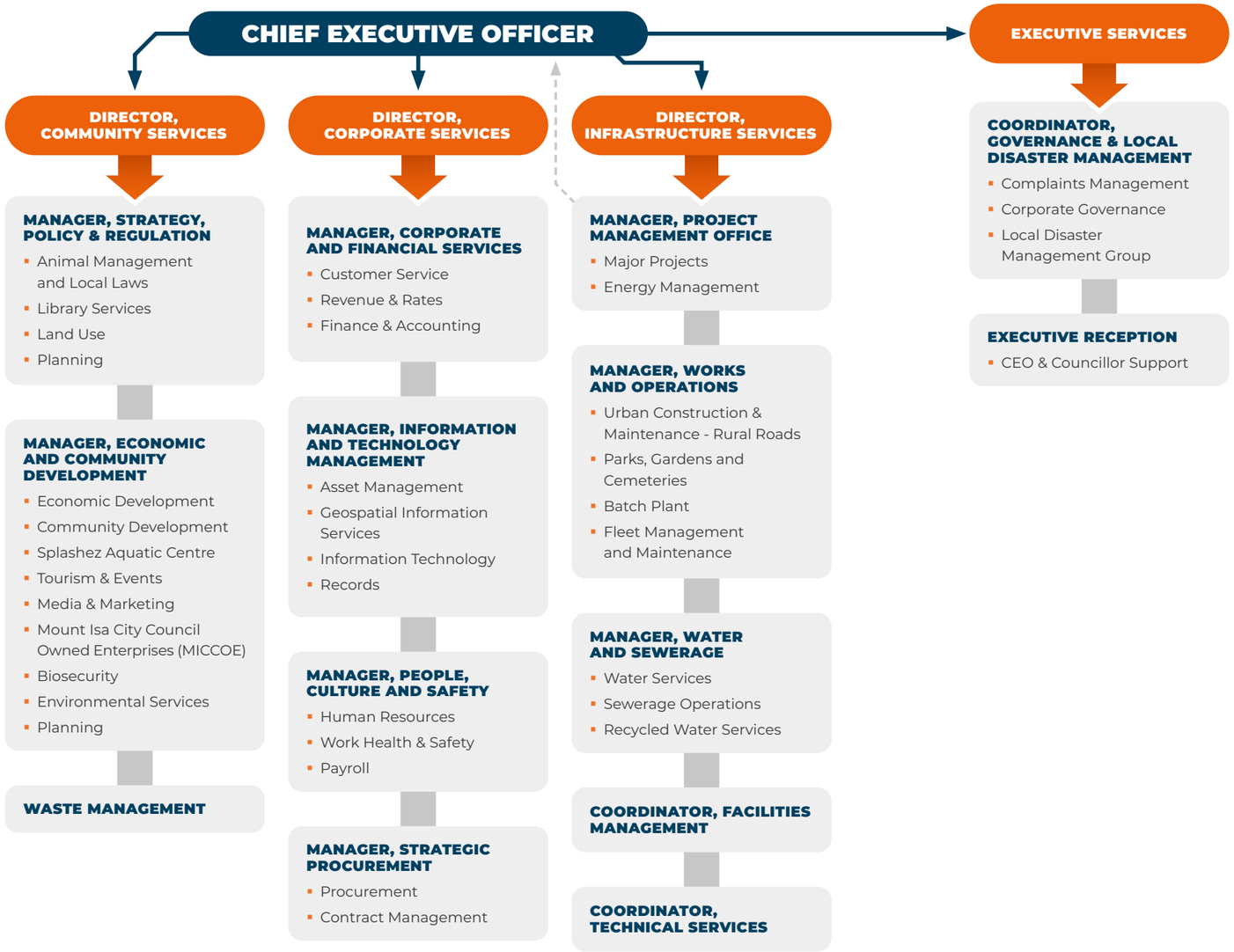
April 2025
- Live North West and Jobs North West launch
- Powerlink announced reorder of construction plan for CopperString 2032

May 2025
- Queensland Rail announced an incentive package to reduce access charges from the Mount Isa Railway Line

June 2025
- Council secures Isa Rodeo trademark
- Regional Jobs Committee funding secured for two more years

July 2025
- Closure of Mount Isa Underground Copper Operations
- Glencore threatening Copper Smelter to be put into care and maintenance
- Calling on state and federal government to secure a Copper Smelter deal to ensure the success of the region

Organisational Structure



SENIOR MANAGEMENT REMUNERATION

The table below shows the total remuneration packages payable to the Senior Management of Council in $100,000 increments as required by the *Local Government Act 2009*.

TOTAL ANNUAL REMUNERATION	NUMBER OF EMPLOYEES
Band $100,000 - $200,000	0
Band $200,000 - $300,000	3
Band $300,000 - $400,000	1

Mount Isa City Council has no Councillor advisors appointed.

CUSTOMER SERVICE CHARTER

Mount Isa City Council is committed to best practice and strives for continuous improvement across all aspects of the Customer Service experience. Council endeavours to provide quality services and programs that are consistent, efficient and effective and meets the needs of the Community.

Our commitment to you when you contact Mount Isa City Council, we will:

- treat you with respect and honesty in a fair and professional manner
- respect cultural and religious diversity
- consult, inform and engage with you while resolving your enquiry
- provide complete and accurate information in a timely manner
- value your feedback both positive and negative.

Your comments provide valuable information to allow for continuous improvement to our Customer Service. We will ensure our decisions:

- comply with relevant legislation
- are fair and transparent
- are made in a timely manner once all information is provided

We strive to improve our service by:

- seeking feedback on our service delivery
- welcoming feedback from the public in the development of products and services

HOW TO CONTACT US

23 West Street, Mount Isa QLD 4825
Office Hours: 9.00am to 4.30pm Monday to Friday
Phone: 07 4747 3200 **Email:** city@mountisa.qld.gov.au
www.mountisa.qld.gov.au

Statutory Information

Council must report and disclose particular information about its performance, key policies and operations as per the guidelines set out in the *Local Government Act 2009* and *Local Government Regulations 2012*.

Administrative Action Complaints

In accordance with Section 187(2) of the *Local Government Regulation 2012*, Council is required to report on the particulars of Administrative Action Complaints received and processed within the financial year. The table below provides a summary of these Administrative Action Complaints:

Administrative Action Complaints made to Council in the financial year	38
Administrative Action Complaints resolved by Council in the financial year	35
Administrative Action Complaints not resolved by Council in the financial year	3
Administrative Action Complaints not resolved by Council that were made in a previous year	0

Council is committed to processing all administrative action complaints fairly and efficiently. While many complaints can be resolved to the satisfaction of the complainant, Council routinely advises customers of their right to seek an internal review should they not be satisfied with the outcome of their complaint. This commitment is supported and communicated through the implementation of our Administrative Action Complaints Policy and Procedures which are available for viewing on Council's website.

Council endeavours to improve our services to the community, promote transparency and accountability and implement continual improvement strategies. We believe this will assist in increasing the community's confidence in Council's ability to make effective decisions and reduce the number of complaints made about Council. We routinely assess our performance at resolving Administrative Action Complaints and update our Administrative Action Complaints Policy and Procedures regularly.

Councillor Conduct Disclosures

In accordance with the Section 186 of the *Local Government Regulation 2012,* Council is required to report on Councillor conduct complaints. The below table provides a summary of these complaints made during the 2024-25 financial year:

In relation to councillors, the annual report must contain:

REQUIREMENT	REPORT	REFERENCE
The total number of the following during the financial year		
a) Orders made under section 150I(2) of the LGA	0	LGR s186(d)(i)
b) Orders made under section 150IA(2)(b) of the LGA	0	LGR s186(d)(ii)
c) Orders made under section 150AH(1) of the LGA	0	LGR s186(d)(iii)
d) Decisions, orders and recommendations made under section 150AR(1) of the LGA	0	LGR s186(d)(iv)
Each of the following during the financial year		
a) The name of each councillor for whom a decision, order or recommendation under section 150I(2), 150IA(2)(b), 150AH(1) or 150AR(1) of the LG was made	-	LGR s186(e)(i)
b) A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors	-	LGR s186(e)(ii)
c) A summary of the decision, order or recommendation made for each councillor	-	LGR s186(e)(iii)

For councillors, the annual report must also contain the number of each of the following during the financial year:

REQUIREMENT	REPORT	REFERENCE
Complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government	1	LGR s186(1)(f)(i)
Matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission	0	LGR s186(1)(f)(ii)
Notices given under section 150R(2) of the LGA	0	LGR s186(1)(f)(iii)
Notices given under section 150S(2)(a) of the LGA	0	LGR s186(1)(f)(iv)
Occasions information was given under section 150AF(3)(a) of the LGA	0	LGR s186(1)(f)(v)
Occasions the local government asked another entity to investigate, under chapter 5a, part 3, division 5 of the LGA for the local government, the suspected conduct breach of a councillor	0	LGR s186(1)(f)(vi)
Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the LGA about whether a councillor engaged in misconduct or a conduct breach	0	LGR s186(1)(f)(vii)
The total number of referral notices given to the local government under section 150AC(1) of the LGA during the financial year	0	LGR s186(1)(g)
(h) for suspected conduct breaches the subject of a referral notice mentioned in paragraph (g) – i. The total number of suspected conduct breaches; and ii. The total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the LGA	0	LGR s186(1)(h)
The number of decisions made by the local government under section 150AG(1) of the LGA during the financial year	0	LGR s186(1)(i)
The number of matters not decided by the end of the financial year under section 150AG(1) of the LGA	0	LGR s186(1)(j)
The average time taken by the local government in making a decision under section 150AG(1) of the LGA	N/A	LGR s186(1)(k)

Statutory Information CONT.

NON-REPORTABLE ITEMS

During the 2024-25 financial year, Council did not have any reportable activity in the following areas:

- Significant Business Activities
- Commercial Business Units
  - Water services
  - Sewerage services
  - Waste management
  - Batch plant
  - Splashez Pool
  - Camooweal Aerodrome

BENEFICIAL ENTERPRISES

Council operated one (1) Beneficial Enterprise, Mount Isa City Council Owned Enterprises Pty Ltd.

INVITATION TO CHANGE TENDERS

There has been one invitation to change a tender in accordance with s228(8) of the *Local Government Regulation 2012* during the 2024-25 financial year.

Contract Number	2024_62
Contract Title	MICC Asset Sale and Optional Lease of Batching Plant
Details of change	Revision of scope

COMPETITIVE NEUTRALITY PRINCIPLE

Council received no competitive neutrality complaints during the 2024-25 financial year in relation to any business activities nor were there any referrals or recommendations received by Council from the Queensland Competition Authority in relation to business units.

SPECIAL RATES AND CHARGES

There were no special rates or charges levied during the 2024-25 financial year.

MOUNT ISA CITY COUNCIL REGISTERS

Council maintains the following registers:

- Administrative Action Complaints Register
- Assets Register
- Authorised Officer Register
- Conflicts of Interest Register
- Contact with Lobbyists Register
- Contracts Register
- Councillor Conduct Register
- Dog Registry Register
- Financial Delegations Register
- Gifts and Benefits Register
- Human Rights Register
- Land Registry Register
- Local Laws Register
- Operational Risk Register
- Policy Register
- Register of Cost Recovery Fees
- Register of Delegations – Council to CEO
- Register of Delegations – CEO to Employees and Contractors
- Related Party Transaction Register
- Roads Map Register
- Strategic Risk Register

Public Sector Ethics Act 1994

Pursuant to the provisions of the *Public Sector Ethics Act 1994* which are applicable to local Council. Council is required to have developed and implemented a code of conduct based on the following four ethics principles and values:

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

PREPARATION AND PUBLICATION OF CODES OF CONDUCT

Mount Isa City Council has an approved Code of Conduct for Employees and a Code of Conduct for Councillors. The codes can be accessed by all employees via Council's intranet and records management system. These codes are also available for viewing and downloading on Council's website.

EDUCATION AND TRAINING

Council's New Employee Induction ensures that all staff appointed to positions within Council are aware of and understand their rights and obligations under the Code of Conduct for Employees.

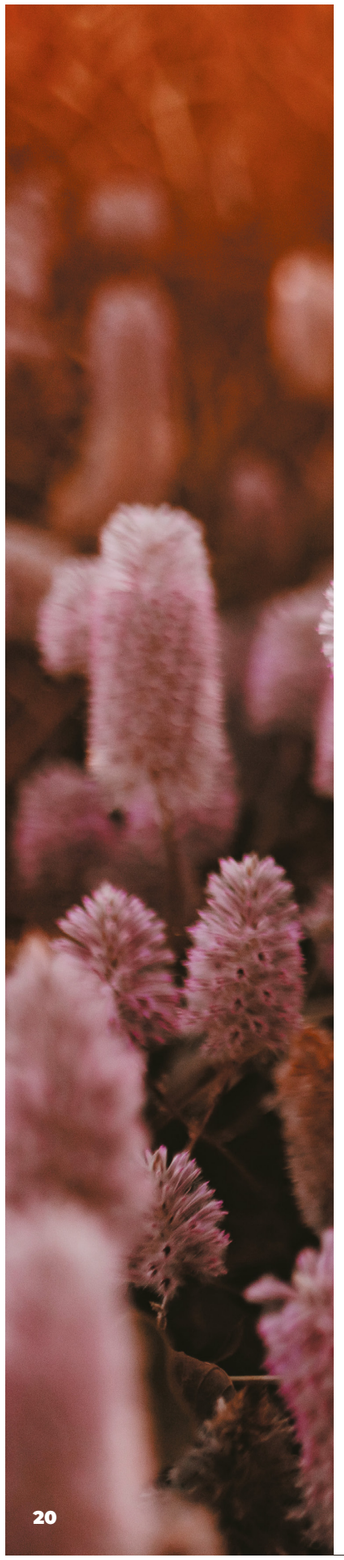
Council's New Employee Induction aligns with requirements of the *Public Sector Ethics Act 1994* by raising awareness of the following topics:

- Ethical Principles, Values and Conduct
- Understanding acceptable behaviours
- Identifying behaviours that are in breach of the Code
- Understanding legal requirements as an employee
- Gaining procedural knowledge of what actions to take in the event of a breach of the Code

POLICIES AND PROCEDURES

Council's policies and procedures have proper regard for the principles and values contained in the *Public Sector Ethics Act 1994* and the Code of Conduct for Employees has been modelled from the principles.

In addition to Council's Code of Conduct, its policies and procedures are regularly reviewed to ensure compliance with the relevant legislation.



Concessions for Rates and Charges

CONCESSIONS FOR PENSIONERS

Council provides pensioners with a concession on General Rates and Utility Charges equivalent to that provided by the State Government, which is 20% of the amount levied to a maximum of $200.00.

- No concession is provided on State Fire Services Levy as it is a State Government Charge.
- No concession is offered on any separate or special charges.

Council has increased the concession to pensioners in 2024/25 and will be providing an additional $160.00 per annum or a total of up to $360.00 per annum. Council has determined that pensioners as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the *Local Government Regulation 2012*.

In exercising these concession powers Council will be guided by the principles of:

- transparency by making clear the requirements necessary to receive concessions; and
- equity by ensuring that all applicants of the same type receive the same concession.

GENERAL ELIGIBILITY

Upon written application to Council, a pensioner may be eligible for a pension concession.

To be eligible under the Council Pension Subsidy Scheme for a remission of rates, the applicant must be an approved pensioner who meets all of the criteria below:

- is the sole owner, joint owner, part owner, or life tenant of a property
- the property must be the principal place of residence of the pensioner or life tenant
- has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined herein, which are levied in respect of the said property by the Mount Isa City Council, and
- must be a current holder of one of the following cards:
  o Queensland 'Pensioner Concession Card' issued by Centrelink:
  - a Veterans' Affairs 'Gold Card'
  - a Veterans' Affairs Pensioner Concession Card
  - Repatriation Health Card for all conditions.

These cards do not qualify for a remission: Seniors Cards, Health Care Card, or Health Benefit cards.

In the case of life tenancy, the applicant must meet the above criteria and provide:

- a certified copy of the will, stating the applicant is a life tenant and responsible for paying rates OR
- a court order and a duly signed copy of death certificate.

Remissions can only be granted on one property per pensioner per half year.

CONCESSION FOR OWNER OCCUPIED RESIDENTIAL PROPERTY WITH A LARGER THAN STANDARD 20MM OR 25MM WATER METER

Council will grant a remission to all owner(s) occupied residential properties with a council installed water meter larger than the standard 20mm or 25mm water meter subject to the following criteria.

CONDITIONS FOR RECEIVING REMISSION

- Property is to be owner occupied and used for residential purposes only, no business (other than a home-based business) is carried out on the premises.
- Home based businesses must be a conforming home business under the City of Mount Isa Planning Scheme 2006 (as amended 2015) by complying with all Acceptable Solutions of the residential planning area code & the home business code; and the property must be classified in one of the following differential rating categories:
  - 1 – Residential <1Ha – Camooweal
  - 2 – Residential <4,000 m^2
  - 4 – Residential <1Ha; and

The property must only have one council installed water meter and that water meter must be 32mm or larger, **and**

If the property has multiple water meters, one of which is 32mm or larger and one of which is less than 32mm e.g. a 25mm water meter. Under Council's Revenue Statement, the landowner is required to pay for the larger meter. In this example, the access charge will be based on the 25mm water meter as it is the larger of the 20mm and 25mm water meter, **and**

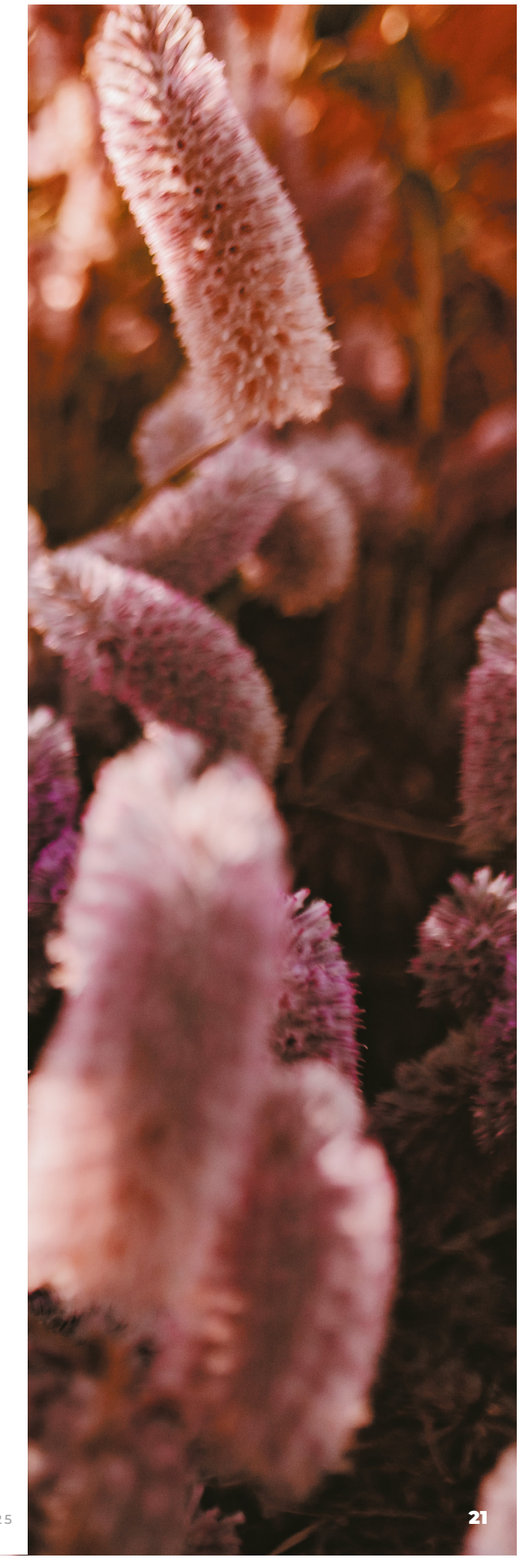
The property cannot currently be subject to any other Council approved concessions or remission for water access charges.

The property owner will remain eligible to apply for a concession or remission on water consumption charges so long as they meet all the relevant criteria as set out in Council's Water Charges Remission Policy.

REMISSION AVAILABLE

All ratepayers who are eligible for this remission will be charged an annual water access charge equivalent to that of a 20mm water meter.

Council is satisfied that such circumstances justify the exercise of the remissions power and grants this remission on the basis that to require the ratepayer to pay full charges in these circumstances would result in hardship.



HOME HAEMODIALYSIS (KIDNEY DIALYSIS) TREATMENT

Pursuant to sections 120 and 122 of the *Local Government Regulation 2012,* if a ratepayer incurs higher water consumption charges as a result of home haemodialysis treatment.

Council is satisfied that such circumstances justify the exercise of the remissions power and grants this remission on the basis that to require the ratepayer to pay full charges in these circumstances would result in hardship. Where this remission applies there will be a $200 reduction in the water consumption charge per financial year based on application.

REQUEST FOR CONCESSION ON CLEANSING CHARGES ASSESSMENT 02020-00000-000:

That Council grants a concession under the *Local Government Regulation 2012,* sections 120(1)(b)(i) and 121 on cleansing charges for 1 x 240 Litres residential bin for the period commencing 1 July 2017 for so long as the "Christian Outreach Centre continue to provide community programs that allow the community to congregate and the utilise the services that the Centre offer" and

That this concession is subject to an annual review with Christian Outreach Centre being required to provide evidence of continual delivery of these services to the community.

Resolution OM11/04/17

REQUEST FOR CONCESSION ON CLEANSING CHARGES – ASSESSMENT 00027-00000-000:

That Council grants a concession under the *Local Government Regulation 2012,* sections 120 (1))b)(i) and 121 on cleansing charges for 5 x 240L residential bins, for the period commencing 1 January 2017 for so long as "Good Shepherd Parish" continues to provide free meals for the homeless, furthermore this concession be subject to annual review with the Good Shepherd Parish being required to provide evidence of continual services delivery.

Resolution OM16/02/17

REQUEST FOR CONCESSION ON GENERAL RATE CHARGES – ASSESSMENT 04489-60000:000:

That Council approve a concession of 100% on general rate charges only under Section 120 (b)(i) and (c), AND this concession is subject to an annual review by Council management with the club being required to provide supporting financial documentation as evidence of severe financial hardship.

Resolution OM14/12/18

REQUEST FOR CONCESSION ON GENERAL RATES – ASSESSMENT 01511-00000-000:

That Council grants a concession under the *Local Government Regulation 2012,* sections 120(1)(b)(i) and 121 on general rates only for the period commencing 1 January 2017 for so long as "The Cootharinga Society of North Queensland" remains a registered charity.

Resolution OM44/11/16

GENERAL RATES AND CHARGE EXEMPTION FOR CAMOOWEAL RURAL FIRE BRIGADE:

That Council approves to reinstate the exemption given to Camooweal Rural Fire Brigade in September 1991 from all general rates and charges as per Section 93 (3)(b) of the *Local Government Act 2009.*

Resolution OM22/01/21

RATES AND CHARGES CONCESSION FOR 15 IDENTIFIED PROPERTY ASSESSMENTS ON OLD MICA CREEK ROAD:

That Council extinguishes OM 30/074/2022 which states "that Council apply a 10% discount to the water accounts of properties (both to the water charge and volumetric charge) impacted by a Boil Water Alert, for the period the property is impacted. The discount is to be applied to the account at the time of billing and is to commence from 1 July 2022", due to the concession being place incorrectly and not in accordance with the *Local Government Act 2009* and as per the requirements of the *Local Government Regulation 2012,* and

That Council re-grants the concession of 10% on the water meter access charge and water consumption charges on the schedule of fifteen (15) identified property assessments for the period the property is impacted by the Boil Water Alert only, under Section 119,120(c), 121(a) and 122 (1)(b) of the *Local Government Regulation 2012,* due to the financial impact that the payment of these charges will cause the identified ratepayers commencing from 1 July 2022. And

That Council further approves that this concession remains in place on the schedule of the fifteen (15) identified property assessments on Old Mica Creek Road until such time that the Boil Water Alert is removed by Council.

Resolution OM26/08/22

RATES AND CHARGES CONCESSION FOR THE SOCIETY FOR THE MOUNT ISA MEMORIAL GARDEN SETTLEMENT FOR THE AGED:

That Council approve the following concession for rates and charges under Sections 119,120(1)(d), 121(a) and 122(1)(a) of the *Local Government Regulation 2012,* for the Laura Johnson Home for The Aged commercial property assessment 10016756:

1. The 1.5m3 Commercial garbage service rate be charged in lieu of the 3.0m3 commercial garbage service rate for the next (2) years (2024/25 to 2025/26), and
2. The 16 additional 240L bins are charged at the residential rate for the next two (2) years (2024/25 to 2025/26), and
3. That Council approve a 50% concession on the water access charge for the next two (2) years (2024/25 to 2025/26), and
4. That Council approve a 50% concession on the Sewerage Charges for the facility for the next two (2) years (2024/25 to 2025/26).

Resolution OM27/05/24

CONCESSION TO WAIVER AND WRITE-OFF OUTSTANDING WATER CONSUMPTION CHARGES ON UTILITY ACCOUNTS 21166822 AND 21152152

That Council approves a concession to waiver and write-off outstanding water consumption charges issued to utility account 21166822 of $86,676.96 and utility account 21152152 of $57,891.47, including any associated interest charges accrued on the outstanding water consumption charges, under Section 119, 120(1_(b)(i)(ii) and (c), 121(a) and 122(1)(a) of the *Local Government Regulation 2012* due to financial hardship caused by concealed water leaks.

Resolution OM16/10/24

CONCESSION TO WAIVER RATES AND CHARGES ON WATER CONSUMPTION CHARGES

That Council approves a concession to waiver and write-off outstanding rates and charges, outstanding water consumption charges and all outstanding interest accrued on both rates and charges and water consumption charges up to 28th February 2025 on property assessment 10059921 and utility account 21153721; under Sections 119, 120(1)(c), 121(a) and 122(1)(a) of the *Local Government Regulation 2012*, due to severe financial hardship.

Resolution OM20/02/25

CONCESSION TO WAIVER WATER CONSUMPTION CHARGES

That Council approve a concession to waiver and write-off outstanding water consumption charges and all outstanding interest accrued on water consumption charges up to the 26th March 2025 on utility account 21103767; under Sections 119, 120(1)(c), 121(a) and 122(1)(a) of the *Local Government Regulation 2012,* due to financial hardship.

Resolution OM25/03/25

CONCESSION TO WAIVER GARBAGE AND SEWER CHARGES

That Council approve a concession to waiver and write-off the Garbage and Sewer Charges levied on assessment 10044964 for the 2024/2025 financial period, and approve a concession commencing 26th March 2025 on 1 x Sewer Connected Charge, 1 x Sewer Additional Pedestal Charge, 2 x 240L Commercial Wheelie Bins, 4 x 240L Additional Commercial Service Charges, 6 x 240L Commercial Waste Service Charges and 2 x 240L Commercial Recycling Wheelie Bins; under Sections 119, 120(1)(c), 121(a) and 122(1)(a) of the *Local Government Regulation 2012,* due to financial hardship

Resolution OM26/03/25

Particular Resolutions

Section 185 of the *Local Government Regulation 2012* requires that local government's annual report include:

- A copy of the resolution made during the financial year under s250(1) of the LGR (adoption of an expenses)
  - no resolution was made under s250(1) of the *Local Government Regulation 2012.*
- A list of any resolutions made during the financial year under s260(2) of the LGR (threshold for non-current physical assets)
  - no resolutions were made under s260(2) of the *Local Government Regulation 2012.*

Internal Audit

Section 105 of the *Local Government Act 2009* indicates each local government must establish an efficient and effective internal audit function. Section 190 of the *Local Government Regulation 2012* also requires a local government's annual report to include a report on internal audit for the financial year.

Council uses the internal audit function to improve internal organisational controls, risk management and comply with internal policies and procedures. Internal audit provides independent, objective assurance and is designed to add value to and improve Council operations. It helps Council by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

As part of the Three-year Strategic Internal Audit Plan 2022-2024, it was agreed that three reports would be undertaken in the 2024-25 financial year at management's request:

- Corporate Governance
- Facilities Asset Management
- Project Management

The findings from these reports have assisted Council in improving internal controls and systems.

Furthermore, Council has an Audit and Risk Management Committee which meets several times per year and is bound by its Charter; among other things it considers the results of the Internal Audit and External Audit findings and monitors the implementation of business improvements.

Infrastructure Projects

PROUDLY FUNDED BY THE FEDERAL GOVERNMENT AND QUEENSLAND GOVERNMENT

JOHN CAMPBELL MILES LOOK OUT UPGRADE

Funded by the Queensland Government, *Works for Queensland 2024-27*

Stage: In Progress
Funded: $4,240,000.00

NETWORK RECONFIGURATION

Funding contributed by the Queensland Government, *Building our Region Round 6*

Stage: In Progress
Funded: $2,000,000.00

SHARED PATHWAY FOURTH AVENUE STAGE 1 CONSTRUCTION

The project proudly supported by the Queensland Government's *Cycle Network Local Government Grants* program.

Stage: Completed
Funded: $200,000

RYAN ROAD SEWER EXTENSION DESIGN

Funded by the Queensland Government *Building Our Regions Round 6*

Stage: In Progress
Funded: $166,675

WEIGHBRIDGE AND ROAD AT MATERIAL RECYCLING FACILITY

Funded by the Australian Government's, *Local Roads and Community Infrastructure Program Phase.*

Stage: Completed
Funded: $1,591,832

SPORTS PRESCINT FEESABILITY STUDY

Funded by the Queensland Government *Works for Queensland 2024-27*

Stage: In Progress
Funded: $100,000

LIONS CLUB YOUTH CAMP - CRITICAL INFRASTRUCTURE

Funded by the Queensland Government, *North West Minerals Province*

Status: In Progress
Funded: $200,000.00

MATERIAL RECOVERY FACILITY

Funded by the Australian Government, *Building Better Regions Fund*

Status: Complete
Funded: $6,060,131.00

WEST STREET REHABILITATION.

Funded by the Australian Government *Roads to Recovery Program.*

Status: Complete
Funded: $903,742.00

EMERGENCY ROAD RESTORATION AND BETTERMENT

Funded by the Queensland Government, *Queensland Reconstruction Authority*

Status: Ongoing
Funded: $6,647,793.92

THARAPATHA WAY CULVERT WIDENING/MOONDARRA DRIVE/ RIVERSLEIGH ROAD

Funded by the Queensland Government, *Transport Infrastructure Development Scheme*

Status: In Progress
Funded: $457,750.00

SOLAR PANEL AND BATTERY INSTALLATIONS

Funded by the Queensland Government, *DRF Round 1 Queensland Reconstruction Authority*

Status: In Progress
Funded: $851,435.00

CAMOOWEAL AIRSTRIP UPGRADE.

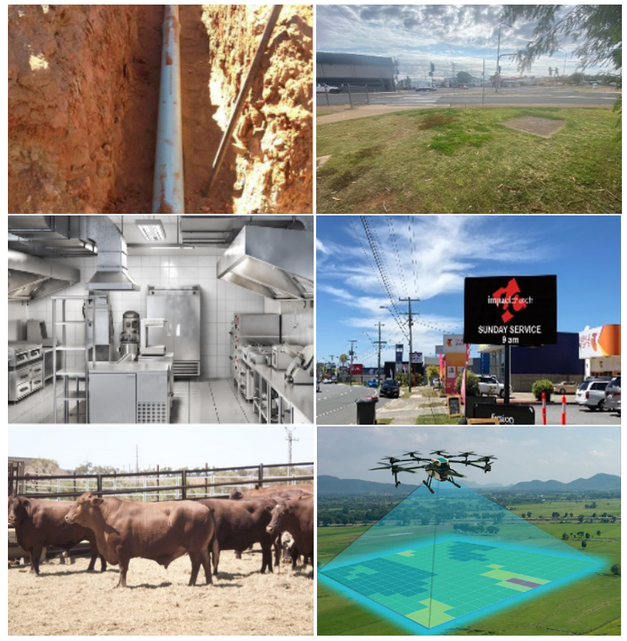
This project received grant funding from the Australian Government. *Remote Airstrip Upgrade Program*

Status: In Progress
Funded: $950,000.00

PAMELA & TRAINER STREET, MILES & PATRICIA STREET, TWENTY THIRD & FOURTH AVENUE, MILES & MARY STREET

Funded by the Australian Government, Black Spots Program

Status: In Progress
Funded: $254,000



NATIONAL EMERGENCY MANAGEMENT AGENCY,

- Culvert Stormwater and Drainage Repair
- Generators Civic Centre and Buchanan Park
- Get Ready Qld Advertising
- Camooweal Airstrip Apron
- Stormwater Repair and replace
- LIDAR survey for flood modelling
- Digital Illumin Signs
- Buchanan Park Kitchen
- Camooweal Stockyard upgrade
- Mount Isa stockyard Upgrade
- Leichardt River Clean-up

Fully funded by Austrailian Government, through the Queensland Government.

Status: In Progress **Funded:** $4,510,000.00

Community Grants and RADF 2024-25

COMMUNITY GRANTS - ROUND 1 - 2024

ORGANISATION	PROJECT/EVENT	AMOUNT
Mount Isa Lapidary Club	Install Solar Panels	$5,000.00
Mount Isa Campdraft Assoc Inc.	Install Security Measures	$5,000.00
Mount Isa Badminton	2024/25 Badminton Season Supplies	$4,199.00
Mount Isa District Athletics Assoc Inc.	Replace High Jump Pad and Defibrillator	$5,000.00
		$19,199.00

SPONSORSHIP - ROUND 1 - 2024

ORGANISATION	PROJECT/EVENT	AMOUNT
Commerce North West	2024 NW MPX	$15,000.00
		$15,000.00

COMMUNITY GRANTS - ROUND 2 - 2025

ORGANISATION	PROJECT/EVENT	AMOUNT
Happy Valley Kindy	Purchase and Install Cubby House	$5,000.00
Go Kart Club	Upgrade Safety Signs	$2,136.00
Townview S.S. P & C	Purchase Outdoor Screen Projector and BBQ	$4,945.00
Sikaran Martial Arts	Purchase and Install new A/C Ducting and Flashing	$5,000.00
Copper City Tennis Club for Pickleball	Purchase of Pickleball Startup Kits	$3,300.00
Estelle Cardiff Community Kindergarten	New Signage	$3,815.00
Mount Isa Pistol Club	Replace Amenities Flooring	$4,750.00
Injilinji Community Kindergarten	Purchase and Install Shade Structure	$5,000.00
The Isa Ski and Power Boat Club	Install Mural on side of 40ft Shipping Container	$5,000.00
		$38,946.00

SPONSORSHIP - ROUND 2 - 2025

ORGANISATION	PROJECT/EVENT	AMOUNT
Mount Isa Campdraft Assoc	Mount Isa Campdraft 2025	$10,000.00
Camooweal Campdraft Assoc	Camooweal Campdraft and Rodeo	$5,000.00
Mount Isa Eisteddfod	Mount Isa Eisteddfod	$11,524.00
Commerce North West	2025 Northern Outback Business Awards	$8,000.00
Good Shepherd Parish	Multicultural Festival	$6,852.00
Mount Isa Filipino Australia Assoc Inc	Philippines Independence Day Fiesta	$3,410.00
Zonta Club Of Mount Isa	Rodeo Ball and District 22 Conference	$5,813.00
Apex Club of Mount Isa	Rock Pop Mime Show	$8,000.00
Mount Isa State Special School for Rodeo Queen Julie Hannaford	Great North West Family Fun Day	$3,000.00
		$61,599.00

OTHER COMMUNITY SPONSORSHIP 2024-25

ORGANISATION	PROJECT/EVENT	AMOUNT
Mount Isa Agricultural Show Society Year 1	2025 Mount Isa Show (year 1)	$45,000.00
Commerce North West	2024 Northern Outback Business Awards	$8,000.00
Zonta Club of Mount Isa	2025 International Women's Day	$5,000.00
Isa Pro Rodeo	2025 Isa Rodeo	$60,000.00
		$118,000.00

VENUE & ANCILLARY IN-KIND SUPPORT (CIVIC CENTRE AND BUCHANAN PARK)

ORGANISATION	PROJECT/EVENT	AMOUNT
NW Qld Mental Health Network	Civic Centre - Mental Health and Wellness Symposium	$3,171.50
Mount Isa Eisteddfod	Civic Centre - Mount Isa Eisteddfod	$6,274.00
Mount Isa Filipino Australia Assoc Inc	Civic Centre - Philippines Independence Day Fiesta	$1,589.50
Mount Isa Show	Buchanan Park - 2025 Isa Show Ancillary Costs	$15,623.42
Mount Isa Show	Buchanan Park - 2025 Isa Show Venue Costs	$43,649.54
		$70,307.96

IN-KIND SPONSORSHIP (NOT EXCEEDING $1500)

ORGANISATION	PROJECT/EVENT	AMOUNT
24 Local Not For Profit Organisations	Support for clubs and community organisations to assist in site improvements, venue hire fee waivers, events and maintaining grounds, including use of Council equipment.	$22,612.31
	Grand Total	**$345,664.27**
	N.B. Amounts are plus GST if applicable	

RADF 2024-25

ORGANISATION	PROJECT/EVENT	AMOUNT
North West Gymnastics	Flipside Circus	$2,500.00
		$2,500.00

COUNCIL INITIATED PROJECTS

Bin Skins		
Splashez Mural		

Community Financial Report

MOUNT ISA CITY COUNCIL

The Community Financial Report provides explanation of Council's financial statements for the year ended 30 June 2025. This enables our community to understand Council's financial position and how Council's funds were used during the year to deliver services for the residents of Mount Isa City Council.

During the financial year Mount Isa City Council delivered a large program of operational and capital works. Council continued to meet all financial commitments and made regular repayments on its borrowings. Council's Financial Statements must be certified by both the Mayor and the Chief Executive Officer as 'presenting fairly' the Council's financial results for the year. They are also required to be adopted by Council – ensuring responsibility for and ownership of the Financial Statements by management and elected representatives.

This Community Financial Report focuses on:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Cash Flows
- Measures of Financial Sustainability

Statement of Comprehensive Income

This statement which is often referred to as the Profit and Loss Statement measures what Council has earned (revenue) and what costs Council has incurred (expenses) throughout the financial year. Operating revenue is referred to as recurrent revenue in Council's financial statements.

REVENUE – WHERE DID COUNCIL'S FUNDS COME FROM?

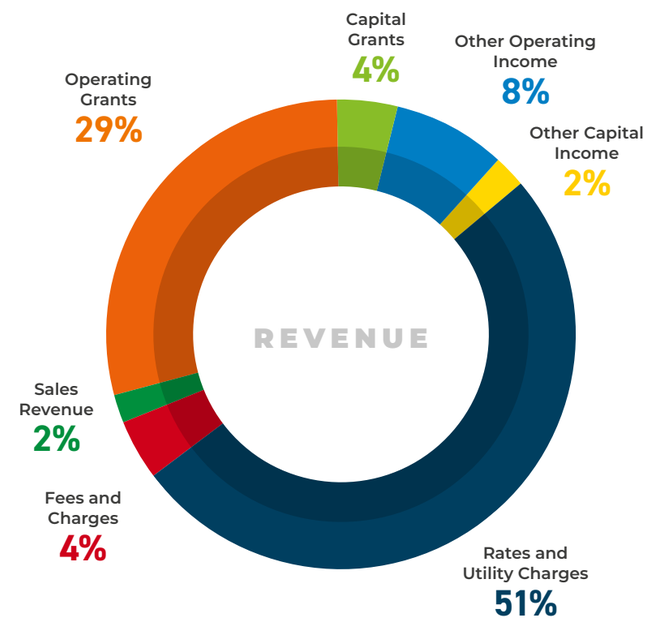
Council reported total income of $108.9m during the 2024/25 financial year. This is broken up into two areas:

- **Operating Income of** **$103.1m***
- **Capital Income of** **$5.7m***

The more significant contributors to Council's revenue stream include:

- **Rates and utility charges** **$55.9m***
- **Operational grants and subsidies** **$32.1m***
- **Fees and charges** **$4.1m***
- **Sales Revenue** **$2.3m***
- **Other operational income** **$8.5m***

The revenue categories are graphed as a percentage below.



Council aims to maximise its revenue from sources other than rates and fees to reduce the burden on residents. We actively pursued grants and subsidies from State and Federal Governments and were successful in obtaining $5.7m worth of funds to be invested in our community.

EXPENDITURE – WHERE WAS YOUR MONEY SPENT?

Council incurs both operating and capital expenditure. Operating expenses are referred to as recurrent expenses in Council's financial statements. Operating expenses represent the costs of maintaining community assets such as Council roads and parks as well as providing services such as refuse collection. A significant amount of Council's Day to day activities are focussed on the maintenance, upgrade and construction of infrastructure assets to ensure there are adequate services for the community.

Expenses are monitored constantly throughout the year. Detailed estimates are prepared at the beginning of each financial year and performance against these estimates is measured through budget reviews to ensure community funds are used efficiently.

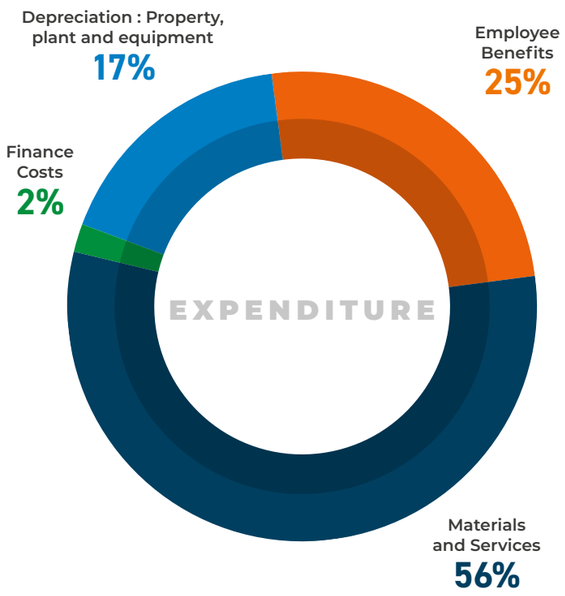
Total operating expenditure amounted to $99.2m which is broken up into:

- **Employee Benefits** **$24.3m**
- **Materials and Services** **$56.0m**
- **Finance costs** **$2.0m**
- **Depreciation** **$16.8m**

Employee benefits consist of wages and other entitlements such as superannuation which are paid to our staff members. As Council's workforce predominantly resides in Mount Isa City, the community directly benefits from having this money available for spending locally.

Materials and Services consist of goods Council purchases to use in day-to-day operations. Finance costs consist predominantly of interest on loans used to construct community assets such as the upgrade of the sewerage treatment plant and for upgrades to Council's Road network.

The expense categories are graphed as a percentage below.



Statement of Financial Position

The Statement of Financial Position is commonly referred to as the Balance Sheet and provides a snapshot on 30 June 2025 of Council's net asset base. The statement measures what Council owns (Assets) and what Council owes (Liabilities). The difference between these two components is the net asset wealth of Council **(Community Equity).**

- **Total Assets** **$766.0m**
- **Total Liabilities** **$46.1m**
- **Total Community Equity** **$719.9m**

This represents an increase to community equity of $15.3m over the prior year.

ASSETS – WHAT THE COMMUNITY OWNS

The total value of all assets controlled by Council was $766.0m at 30 June 2025, of which $695.5m (90.7%) relates to property, plant and equipment. These community assets include buildings, roads, stormwater drainage, water, sewer, waste management and parks infrastructure. Careful management is required to ensure the level of service provided by these assets is adequate.

Other major components of our assets include:

- **Property, Plant and equipment** **$695.5m**
- **Cash and investments** **$49.4m**
- **Trade and Other receivables** **$21.0m**

LIABILITIES– WHAT THE COMMUNITY OWES

The major components of our liabilities are:

- **Borrowings (loans)** **$13.38m**
- **Amounts payable to our suppliers** **$9.65m**
- **Provisions and Other Liabilities** **$23.1m**

Key Sustainability Ratios

It is important that Council remains financially sustainable. Council is sustainable if its infrastructure and financial capital is able to be maintained over the long term. The Department of Local Government, Racing and Multicultural Affairs has developed a range of indicators to assist in assessing the sustainability of Council.

The table below summarises the indicators and compares Council's actual results for the 2024-25 financial year against the targets set by the Department of Local Government, Racing and Multicultural Affairs.

			CONSOLIDATED		COUNCIL	
TYPE	MEASURE	TARGET (TIER 5)	ACTUAL CURRENT YEAR	5-YEAR AVERAGE	ACTUAL CURRENT YEAR	5-YEAR AVERAGE
Liquidity	Unrestricted Cash Expense Cover Ratio	> 4 months	5.22 months	N/A	5.25 months	N/A
Operating Performance	Operating Surplus Ratio	> -2%	3.84%	-3.57%	3.54%	-2.28%
	Operating Cash Ratio	> 0%	20.94%	17.82%	20.83%	19.74%
Asset Management	Asset Sustainability Ratio	> 90%	25.76%	40.46%	25.76%	40.46%
	Asset Consumption Ratio	> 60%	59.48%	59.64%	59.47%	59.63%
Debt Servicing Capacity	Leverage Ratio	0-3 times	0.62 times	-1.2 times	0.63 times	-1.65 times

For further information please refer to Council's website at **www.mountisa.qld.gov.au.**

Mount Isa City Council

Financial Statements

For the year ended 30 June 2025

Mount Isa City Council
Financial statements
For the year ended 30 June 2025

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Mount Isa City Council
Statement of Comprehensive Income
For the year ended 30 June 2025

		Consolidated		Council	
	Note	2025 $	2024 $	2025 $	2024 $
Income					
Recurrent revenue					
Rates, levies and charges	3(a)	55,954,281	51,151,287	56,115,116	51,326,932
Fees and charges	3(b)	4,191,149	3,738,004	4,191,149	3,738,004
Sales revenue	3(c)	2,346,600	1,992,870	1,167,218	792,397
Grants, subsidies, and contributions	3(d)	32,158,069	12,902,458	31,930,146	12,899,458
Total recurrent revenue		94,650,099	69,784,619	93,403,629	68,756,791
Rental income		29,432	15,931	29,432	15,931
Interest received	4(a)	4,120,643	2,944,271	4,120,643	2,944,271
Other income	4(b)	4,373,226	3,652,636	4,373,226	3,652,636
Total operating revenue		103,173,400	76,397,457	101,926,930	75,369,628
Capital Income					
Grants, subsidies, and contributions	3(d)	4,092,894	10,309,485	4,092,894	10,309,485
Other capital income	5	1,665,048	2,139,651	1,665,048	2,139,651
Total capital Income		5,757,942	12,449,137	5,757,942	12,449,137
Total income		108,931,342	88,846,593	107,684,872	87,818,765
Expenses					
Recurrent expenses					
Employee benefits	6	(24,380,372)	(22,321,902)	(22,744,136)	(20,664,941)
Materials and services	7	(56,012,894)	(54,754,453)	(56,782,503)	(55,126,362)
Finance costs	8	(2,006,389)	(1,822,351)	(2,006,035)	(1,822,041)
Depreciation : Property, plant and equipment	13	(16,816,305)	(13,525,644)	(16,781,260)	(13,495,085)
		(99,215,960)	(92,424,351)	(98,313,934)	(91,108,430)
Capital expenses	9	-	(3,384)	-	-
Total expenses		(99,215,960)	(92,427,735)	(98,313,934)	(91,108,430)
Net result		9,715,382	(3,581,141)	9,370,938	(3,289,664)
Other comprehensive income					
Items that will not be reclassified to net result					
Increase / (decrease) in asset revaluation surplus	13	5,628,219	18,959,302	5,628,219	18,959,302
Total other comprehensive income for the year		5,628,219	18,959,302	5,628,219	18,959,302
Total comprehensive income for the year		15,343,601	15,378,161	14,999,157	15,669,638

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

Mount Isa City Council
Statement of Financial Position
As at 30 June 2025

		Consolidated		Council	
	Note	2025 $	2024 $	2025 $	2024 $
Current assets					
Cash and cash equivalents	10	49,493,479	42,752,520	49,296,833	42,665,463
Receivables	11	14,770,089	13,957,459	14,755,485	13,992,957
Inventories	12	215,644	349,692	143,734	271,851
Contract assets	14 (a)	6,078,379	7,617,109	6,078,379	7,617,109
Total current assets		70,557,591	64,676,779	70,274,431	64,547,380
Non-current assets					
Other financial assets		-	-	1	1
Property, plant and equipment	13	695,505,128	686,924,026	695,350,880	686,801,464
Total non-current assets		695,505,129	686,924,026	695,350,882	686,801,465
Total assets		766,062,720	751,600,805	765,625,313	751,348,846
Current liabilities					
Payables	15	9,654,609	14,849,164	9,508,801	14,521,329
Contract liabilities	14 (b)	12,726,044	3,922,882	12,726,044	3,922,882
Borrowings	16	2,119,181	2,002,255	2,119,181	2,002,255
Provisions	17	2,796,040	2,897,515	2,620,586	2,747,806
Other liabilities	25	1,037,132	979,287	1,037,132	979,287
Total current liabilities		28,333,006	24,651,103	28,011,744	24,173,559
Non-current liabilities					
Borrowings	16	11,265,191	13,353,288	11,265,191	13,353,288
Provisions	17	5,466,788	6,872,804	5,448,187	6,851,488
Other liabilities	25	1,091,332	2,160,809	1,091,332	2,160,809
Total non-current liabilities		17,823,311	22,386,901	17,804,710	22,365,585
Total liabilities		46,156,317	47,038,004	45,816,454	46,539,144
Net community assets		719,906,403	704,562,802	719,808,859	704,809,701
Community equity					
Asset revaluation surplus		433,200,210	427,571,989	433,200,209	427,571,990
Retained surplus		286,706,193	276,990,813	286,608,650	277,237,712
Total community equity		719,906,403	704,562,802	719,808,859	704,809,701

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Mount Isa City Council
Statement of Changes in Equity
For the year ended 30 June 2025

Consolidated	Asset revaluation surplus $	Retained surplus $	Total $
Balance as at 1 July 2023	**408,612,688**	**280,571,957**	**689,184,643**
Net result	-	(3,581,141)	(3,581,141)
Adjustment on rounding off		(3)	(3)
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	18,959,302	-	18,959,302
Total comprehensive income for the year	18,959,302	(3,581,144)	15,378,158
Balance as at 30 June 2024	**427,571,990**	**276,990,813**	**704,562,802**
Balance as at 1 July 2024	**427,571,990**	**276,990,813**	**704,562,802**
Net result	-	9,715,382	9,715,382
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	5,628,219	-	5,628,219
Total comprehensive income for the year	5,628,219	9,715,382	15,343,601
Balance as at 30 June 2025	**433,200,209**	**286,706,195**	**719,906,403**

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

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Mount Isa City Council
Statement of Changes in Equity
For the year ended 30 June 2025

Council	Asset revaluation surplus $	Retained surplus $	Total $
Balance as at 1 July 2023	**408,612,688**	**280,527,376**	**689,140,064**
Net result	-	(3,289,664)	(3,289,664)
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	18,959,302	-	18,959,302
Total comprehensive income for the year	18,959,302	(3,289,664)	15,669,638
Balance as at 30 June 2024	**427,571,990**	**277,237,712**	**704,809,702**
Balance as at 1 July 2024	**427,571,990**	**277,237,712**	**704,809,702**
Net result	-	9,370,938	9,370,938
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	5,628,219	-	5,628,219
Total comprehensive income for the year	5,628,219	9,370,938	14,999,157
Balance as at 30 June 2025	**433,200,209**	**286,608,650**	**719,808,859**

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

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Mount Isa City Council
Statement of Cash Flows
For the year ended 30 June 2025

	Note	Consolidated 2025 $	Consolidated 2024 $	Council 2025 $	Council 2024 $
Cash flows from operating activities					
Receipts from customers		70,389,394	58,546,495	69,154,730	57,619,873
Payments to suppliers and employees		(82,745,808)	(76,020,230)	(81,609,542)	(75,097,502)
		(12,356,414)	(17,473,734)	(12,454,812)	(17,477,629)
Dividends received		2,567,397	2,756,831	2,567,397	2,756,831
Interest received		4,120,643	2,944,271	4,120,643	2,944,271
Operating grants and contributions		32,008,069	12,902,458	31,930,146	12,899,458
Rental Income		29,432	15,931	29,432	15,931
Borrowing costs		(2,006,035)	(1,822,041)	(2,006,035)	(1,822,041)
Net cash inflow/(outflow) from operating activities	21	24,363,092	(676,284)	24,186,772	(683,179)
Cash flows from investing activities					
Payments for property, plant and equipment		(19,770,675)	(28,499,796)	(19,703,944)	(28,491,282)
Capital grants, subsidies, and contributions		4,092,894	10,309,485	4,092,894	10,309,485
Proceeds from sale of property plant and equipment		26,819	737,591	26,819	737,591
Net cash inflow/(outflow) from investing activities		(15,650,962)	(17,452,720)	(15,584,231)	(17,444,206)
Cash flows from financing activities					
Net repayment of borrowings		(1,971,171)	(1,856,404)	(1,971,171)	(1,856,404)
Net cash inflow/(outflow) from financing activities		(1,971,171)	(1,856,404)	(1,971,171)	(1,856,404)
Net increase/(decrease) in cash and cash equivalent held		6,740,958	(19,985,408)	6,631,369	(19,983,789)
Cash and cash equivalents at the beginning of the financial year		42,752,520	62,737,928	42,665,463	62,649,252
Cash and cash equivalents at end of the financial year	10	49,493,479	42,752,520	49,296,833	42,665,463

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

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Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

1 Information about these financial statements

1.A Basis of preparation

The Mount Isa City Council is constituted under the *Queensland Local Government Act 2009* and is domiciled in Australia.

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

Council is a not-for-profit entity for financial reporting purposes and complies with Australian Accounting Standards 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.

1.B Basis of consolidation

Council and its controlled entities together form the consolidated entity, the financial statements of controlled entities are included in the consolidated financial statements where material by size or nature, from the date when control commences until the date when control ceases.

Transactions between council and entities controlled by council have been eliminated when preparing consolidated accounts. In addition, the accounting policies of controlled entities have been adjusted on consolidation where necessary, to ensure the financial statements of the consolidated entity are prepared using accounting policies that are consistent with those of the council. Information on controlled entities that have been consolidated is included in Note 25.

The following entities have been consolidated:

Mount Isa City Council Owned Enterprises Pty Ltd (MICCOE)

MICCOE is a company limited by shares, incorporated and domiciled in Australia. It commenced operations on 1 July 2014. The principal activity of the Company is the management of various entertainment facilities in Mount Isa.

1.C New and revised Accounting Standards adopted during the year

Mount Isa City Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2024, none of the standards had a material impact on reported position, performance and cash flows.

1.D Standards issued by the AASB not yet effective

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

1.E Estimates and judgements

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

Valuation and depreciation of property, plant and equipment (Note 13)

Impairment of property, plant and equipment (Note 9 and Note 13)

Provisions (Note 17)

Contingent liabilities (Note 19)

Financial instruments (Note 23)

Revenue recognition (Note 3)

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

1 Information about these financial statements (continued)

1.F Rounding

The financial statements are in Australian dollars and have been rounded to the nearest $1, unless otherwise stated.

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

1.G Taxation

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

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

2. Analysis of Results by Function

2(a) Components of council functions

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

Business Services and finance
This function includes budget support, financial accounting, taxation advice, asset management, marketing and communication and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

Construction and maintenance
Construction and maintenance is responsible for constructing new and maintaining existing infrastructure across a diverse range of assets that underpin the wellbeing of the Mount Isa community. These assets include the drainage network, stormwater, cemeteries, parks and open spaces.

Community services
The goal of community services is to ensure Mount Isa City Council is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes:
- libraries
- entertainment venues
- public health services including vaccination clinics
- environmental licences and approvals, mosquito and other pest management programs
- animal management

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

Transport infrastructure
The objective of the transport infrastructure program is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network.

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

Water and Sewerage infrastructure
The goal of this program is to support a healthy, safe community through sustainable water and sewerage services. This function includes all activities relating to water.

Mount Isa City Council Owned Enterprises Pty Ltd (MICCOE)
The principal activity of the Company is the management of various entertainment facilities in Mount Isa.

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

2 Analysis of results by function

(b) Income and expenses defined between recurring and capital are attributed to the following functions:

Year ended 30 June 2025

Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurrent operations	Net Result	Assets	Elimination of inter-function transactions	Assets
	Recurrent		Capital				Recurrent	Capital							
	Grants	Other	Grants	Other											
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Business services and finance	10,620,255	28,889,529	-	25,332	(160,835)	39,374,281	(14,643,144)	-	1,816,495	(12,826,649)	26,522,300	26,547,632	277,662,033	(91,157)	277,570,877
Construction and maintenance	17,344	1,511,617	244,365	-	-	1,773,326	(21,287,027)	-	-	(21,287,027)	(19,758,066)	(19,513,701)	10,499,041	-	10,499,041
Community services	16,066,353	816,277	573,449	-	-	17,456,079	(7,111,592)	-	-	(7,111,592)	9,771,038	10,344,487	-	-	-
Planning & development	732,692	973,648	-	-	-	1,706,340	(5,604,162)	-	-	(5,604,162)	(3,897,822)	(3,897,822)	-	-	-
Transport infrastructure	4,493,502	53,758	1,796,672	20,833	-	6,364,765	(18,650,693)	-	-	(18,650,693)	(14,103,433)	(12,286,128)	337,514,573	-	337,514,573
Waste management	-	16,580,276	1,478,408	1,619,083	-	19,677,767	(6,636,245)	-	-	(6,636,245)	9,944,031	13,041,522	-	-	-
Water and Sewerage infrastructure	-	21,171,679	-	-	-	21,171,679	(24,381,071)	-	-	(24,381,071)	(3,209,392)	(3,209,392)	139,949,669	-	139,949,669
Total Council	31,930,146	69,996,784	4,092,894	1,665,048	(160,835)	107,524,037	(98,313,934)	-	1,816,495	(96,497,439)	5,268,656	11,026,598	765,625,316	(91,157)	765,534,160
Controlled entity net of eliminations	227,923	2,995,877	-	-	(1,816,495)	1,407,305	(2,879,356)	-	160,835	(2,718,521)	(1,311,216)	(1,311,216)	528,560	-	528,560
Total consolidated	32,158,069	72,992,661	4,092,894	1,665,048	(1,977,330)	108,931,342	(101,193,290)	-	1,977,330	(99,215,960)	3,957,440	9,715,382	766,153,876	(91,157)	766,062,720

Year ended 30 June 2024

Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurrent operations	Net Result	Assets	Elimination of inter-function transactions	Assets
	Recurrent		Capital				Recurrent	Capital							
	Grants	Other	Grants	Other											
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Business services and finance	310,463	26,698,267	-	223,711	(175,645)	27,056,797	(13,136,788)	-	1,400,000	(11,736,788)	15,096,397	15,320,008	280,864,031	(207,373)	280,656,658
Construction and maintenance	-	1,041,239	2,678,503	-	-	3,719,741	(20,507,798)	-	-	(20,507,798)	(19,466,559)	(16,788,057)	10,182,490	-	10,182,490
Community services	11,745,019	730,068	732,230	-	-	13,207,316	(6,534,726)	-	-	(6,534,726)	5,940,359	6,672,589	-	-	-
Planning & development	743,739	485,048	-	-	-	1,228,787	(4,645,502)	-	-	(4,645,502)	(3,416,715)	(3,416,715)	-	-	-
Transport infrastructure	100,237	-	1,125,102	(58,529)	-	1,166,811	(16,453,444)	-	-	(16,453,444)	(16,353,206)	(15,286,633)	324,522,014	-	324,522,014
Waste management	-	14,900,946	5,489,419	1,974,469	-	22,364,834	(7,226,602)	-	-	(7,226,602)	7,672,944	15,136,232	-	-	-
Water and Sewerage infrastructure	-	18,614,602	284,232	-	-	18,898,834	(22,601,565)	-	-	(22,601,565)	(3,986,963)	(3,702,731)	135,780,313	-	135,780,313
Total Council	12,899,458	62,470,171	10,309,485	2,139,651	(175,645)	87,643,120	(91,108,427)	-	1,400,000	(89,708,427)	(14,514,443)	(2,065,306)	751,348,846	(207,373)	751,141,473
Controlled entity net of eliminations	3,000	2,600,473	-	-	(1,400,000)	1,203,473	(2,891,569)	-	175,645	(2,719,308)	(1,512,451)	(1,515,835)	459,333	-	459,333
Total consolidated	12,902,458	65,070,643	10,309,485	2,139,651	(1,575,645)	88,846,593	(93,999,996)	-	1,575,645	(92,427,735)	(16,026,894)	(3,581,141)	751,808,178	(207,373)	751,600,805

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

3 Revenue

(a) Rates, levies and charges

Rates, levies and annual 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.

	Consolidated		Council	
	2025	2024	2025	2024
	$	$	$	$
General rates	21,143,087	19,065,137	21,303,922	19,240,782
Separate rates	536,556	534,555	536,556	534,555
Water rates	11,675,760	11,028,436	11,675,760	11,028,436
Water consumption, rental and sundries	11,608,876	11,343,552	11,608,876	11,343,552
*Less: Allowance For Water Consumption Credits	(3,289,939)	(3,573,203)	(3,289,939)	(3,573,203)
Sewerage	8,837,664	8,150,637	8,837,664	8,150,637
Waste Management	5,608,396	4,686,161	5,608,396	4,686,161
Total rates and utility charge revenue	56,120,400	51,235,275	56,281,235	51,410,920
Less: Pensioner remissions	(166,119)	(83,988)	(166,119)	(83,988)
	55,954,281	51,151,287	56,115,116	51,326,932

* At 30 June 2025, an Allowance for Water Consumption Credits has been made due to some mismatches between the actual on meter reading and the reading available in OnConnect (meter reading portal) for financial year 24-25: $3,289,939 (2024:$3,573,203). This mainly affects conventional helix meters with a pulse output due to the sensors being the wrong type.

(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 goods / services being provided.

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

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

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.

Animal Control	128,968	133,425	128,968	133,425
Buchanan Park fees	62,450	38,299	62,450	38,299
Building and Development	828,113	343,578	828,113	343,578
Cemetery fees	132,389	140,322	132,389	140,322
Finance	73,069	55,895	73,069	55,895
Infringements	50,887	146,144	50,887	146,144
Splashez Aquatic Services	318,111	337,921	318,111	337,921
Other fees and charges	314,531	338,197	314,531	338,197
Refuse tip and recycling	2,282,631	2,204,222	2,282,631	2,204,222
	4,191,149	3,738,004	4,191,149	3,738,004

(c) Sales revenue

Sale of goods revenue 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.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. The contract work carried out is not subject to retentions.

Rendering of services				
Contract and recoverable works	2,450	12,883	2,450	12,883
Concrete sales	1,164,768	779,514	1,164,768	779,514
	1,167,218	792,397	1,167,218	792,397
Sale of goods				
Tourism and Event Revenue	1,179,382	1,200,473	-	-
	1,179,382	1,200,473	-	-
Total Sales revenue	2,346,600	1,992,870	1,167,218	792,397

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

3 Revenue (continued)

(d) Grants, subsidies, and contributions

Grant income under AASB 15

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

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

Capital grants

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

	Consolidated		Council	
	2025	2024	2025	2024
	$	$	$	$
(i) Operating				
General purpose grants	14,964,992	359,320	14,964,992	356,320
State government subsidies and grants	17,006,846	12,543,138	16,778,923	12,543,138
Other grants and subsidies	186,231	-	186,231	-
	32,158,069	12,902,458	31,930,146	12,899,458

Council received Commonwealth Financial Assistance Grants totalling $9,753,689 for the 2024-25 financial year. An additional early payment of $5,211,303 was received in June 2025 for the 2025-26 financial year. As the grants are unrestricted, the total amount of $14,964,992 has been recognised as revenue in the 2024-25 financial year, in accordance with the relevant accounting standards.

No early payment was received in the 2023-24 financial year, resulting in comparatively lower grant revenue for that period.

(ii) Capital

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

	Consolidated		Council	
	2025	2024	2025	2024
	$	$	$	$
State Government subsidies and grants	1,499,554	3,850,973	1,499,554	3,850,973
Commonwealth Government subsidies and grants and contributions	2,593,340	6,458,513	2,593,340	6,458,513
Total capital grants, subsidies and contributions	4,092,894	10,309,485	4,092,894	10,309,485
Less: discount allowed developer contributions	-	-	-	-
	4,092,894	10,309,485	4,092,894	10,309,485

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

Revenue recognised at a point in time				
Grants and subsidies	17,198,885	13,421,794	17,004,215	13,421,794
	17,198,885	13,421,794	17,004,215	13,421,794
Revenue recognised over time				
Grants and subsidies	19,052,077	9,790,149	19,018,824	9,787,149
	19,052,077	9,790,149	19,018,824	9,787,149

	Consolidated		Council	
	2025	2024	2025	2024
	$	$	$	$
4 Interest and other income				
(a) Interest received				
Interest received from financial institutions	2,645,295	2,128,376	2,645,295	2,128,376
Interest from overdue rates and utility charges	1,475,348	815,895	1,475,348	815,895
	4,120,643	2,944,271	4,120,643	2,944,271
(b) Other income				
Dividend (Mount Isa Water Board)	2,567,397	2,756,831	2,567,397	2,756,831
Other income	1,805,829	895,805	1,805,829	895,805
	4,373,226	3,652,636	4,373,226	3,652,636

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

		Consolidated		Council	
		2025	2024	2025	2024
		$	$	$	$
5 Other capital income					
Proceeds from sale of property, plant and equipment		26,819	737,591	26,819	737,591
Less: Carrying value of disposed property, plant and equipment	13	(1,487)	(517,263)	(1,487)	(513,879)
Gain /(loss) on disposal of non-current assets		25,332	220,327	25,332	223,711
Provision for Landfill Rehabilitation					
Adjustment due to change discount rate	17	2,212,484	2,587,174	2,212,484	2,587,174
Adjustment due to change in inflation rate		20,633	(58,529)	20,633	(58,529)
Adjustment due to change in cost estimate		(593,401)	(612,705)	(593,401)	(612,705)
		1,639,716	1,915,940	1,639,716	1,915,940
Total Other capital income		1,665,048	2,136,267	1,665,048	2,139,651
6 Employee benefits					
Staff wages and salaries		18,181,450	16,691,525	16,912,542	15,389,279
Councillors' remuneration		626,086	543,094	626,086	543,094
Annual, Sick and Long Service Leave Entitlements		3,130,327	3,228,271	2,919,743	3,023,246
Workers compensation Insurance		409,432	291,258	409,432	291,258
Fringe Benefits Tax (FBT)		97,980	59,053	97,980	59,053
Superannuation	20	2,235,036	1,755,774	2,078,292	1,606,084
		24,680,311	22,568,975	23,044,075	20,912,014
Less: Capitalised employee expenses		(299,939)	(247,073)	(299,939)	(247,073)
		24,380,372	22,321,902	22,744,136	20,664,941

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

	Consolidated		Council	
Total Council employees at the reporting date	2025 Number	2024 Number	2025 Number	2024 Number
Elected members	7	7	7	7
Administration staff	118	117	94	83
Depot and outdoors staff	106	109	106	109
Total full time equivalent employees	231	233	207	199

	Consolidated		Council	
7 Materials and services	2025	2024	2025	2024
	$	$	$	$
Advertising, marketing and promotion	87,604	105,103	34,168	47,745
Audit Fees *	560,034	241,000	519,104	209,500
Bulk Water Purchases	14,560,899	13,782,008	14,560,899	13,782,008
Communications and IT	1,857,697	2,935,690	1,840,639	2,917,529
Council Enterprises Support	11,551	143,283	1,828,046	1,543,283
Governance and Promotions	2,762,329	1,638,729	2,762,329	1,638,729
Land Use Planning and Regulation	644,710	364,231	644,710	364,231
Parks and Gardens	1,647,730	2,570,761	1,647,730	2,570,761
Facilities Management	2,155,446	1,342,148	2,155,446	1,342,148
Recruitment and Training	1,307,624	909,691	1,307,624	909,691
Community Services	2,069,276	2,309,941	2,069,276	2,309,941
Road Maintenance	4,037,343	3,196,286	4,037,343	3,196,286
Flood Works	13,100,878	10,800,548	13,100,878	10,800,548
Utilities	1,283,440	1,240,558	1,149,643	1,117,709
Vehicle and plant operating costs	2,807,502	2,964,937	2,807,502	2,964,937
Waste Levy Payments (Total)	1,541,931	2,270,702	1,541,931	2,270,702
Waste Levy Refund **	(1,011,633)	(948,033)	(1,011,633)	(948,033)
Waste Management	3,254,882	3,774,003	3,254,882	3,774,003
Water and Sewerage Maintenance	2,011,307	3,160,181	2,011,307	3,160,181
Other materials and services	1,322,344	1,952,687	520,679	1,154,464
	56,012,894	54,754,453	56,782,503	55,126,362

* Total audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial statements for Council are $250,000 (2024: $314,150). The fees for the controlled entity are $33,250 (2024: $34,870)

** The State Government rebated $1,011,633 of the State waste levy to mitigate the direct impacts on households. (2024: $948,033)

		Consolidated		Council	
		2025	2024	2025	2024
		$	$	$	$
8 Finance costs					
Finance costs charged by the Queensland Treasury Corporation		832,651	963,362	832,651	963,362
Bank charges		178,280	145,698	177,926	145,388
Impairment of receivables		786,411	399,811	786,411	399,811
Unwinding of discount on provisions	17	209,047	313,479	209,047	313,479
		2,006,389	1,822,351	2,006,035	1,822,041

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

		Consolidated		Council	
		2025	2024	2025	2024
		$	$	$	$
9 Capital expenses					
Impairment loss - property, plant and equipment	13	-	(3,384)	-	-
Total Capital expenses		-	(3,384)	-	-
10 Cash and cash equivalents					
Cash at bank and on hand		1,170,990	788,920	974,344	701,864
Deposits at call		48,322,489	41,963,600	48,322,489	41,963,600
Balance as per Statement of Financial Position		49,493,479	42,752,519	49,296,833	42,665,463

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.

Unrestricted cash				
Cash and cash equivalents	49,493,479	42,752,519	49,296,833	42,665,463
Less: Externally imposed restrictions on cash	(14,010,912)	(5,207,750)	(14,010,912)	(5,207,750)
Unrestricted cash	35,482,567	37,544,769	35,285,921	37,457,713

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

Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

		Consolidated		Council	
		2025	2024	2025	2024
		$	$	$	$
Unspent Government Grants and Subsidies	14b	12,726,044	3,922,882	12,726,044	3,922,882
Special Rate Levies Unspent		1,192,037	1,192,037	1,192,037	1,192,037
Unspent developer contributions		92,831	92,831	92,831	92,831
Total externally imposed restrictions on cash assets		14,010,912	5,207,750	14,010,912	5,207,750

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

10 Cash and cash equivalents (continued)

Cash and deposits at call are held in the Westpac Bank and business cheque accounts.

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.

	Consolidated		Council	
	2025	2024	2025	2024
	$	$	$	$
Trust funds held for outside parties				
Monies collected or held on behalf of other entities yet to be paid out	24,095	23,472	24,095	23,472
Security deposits	557,488	-	557,488	-
	581,583	23,472	581,583	23,472

11 Receivables

Receivables are measured at amortised cost which approximates fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Current trade and other receivables				
Rates and charges	8,914,251	7,794,592	9,005,404	8,001,964
Statutory Charges (Water charges not yet levied)	7,392,443	7,970,786	7,392,443	7,970,786
*Less: Allowance For Water Consumption Credits	(3,289,939)	(3,573,203)	(3,289,939)	(3,573,203)
GST Recoverable	893,981	360,907	893,981	360,907
Prepayments	111,530	429,061	111,530	429,061
Waste management debtors	1,061,891	970,413	1,061,891	970,413
Other debtors	946,497	479,056	840,740	307,182
	16,030,654	14,431,613	16,016,050	14,467,111
Less: Expected credit losses				
Rates and general debtors	(1,260,565)	(474,154)	(1,260,565)	(474,154)
Total Current trade and other receivables	14,770,089	13,957,459	14,755,485	13,992,957

Movement in accumulated impairment losses (other debtors) is as follows:

Opening balance	515,018	115,207	474,154	74,343
Additional provision provided for during the year	786,411	399,811	786,411	399,811
Closing balance	1,301,429	515,018	1,260,565	474,154

Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk. The Council does not require collateral in respect of trade and other receivables. Interest is charged on outstanding rates. No interest is charged on other debtors.

* An Allowance for Water Consumption Credits has been made due to some mismatches between the actual on meter reading and the reading available in OnConnect (meter reading portal). This mainly affects conventional helix meters with a pulse output due to the sensors being the wrong type.

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

11 Receivables (continued)

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

Accounting for impairment losses is dependent upon the individual group of receivables subject to impairment. The loss allowance for grouped receivables reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information.

Economic changes impacting debtors, and relevant industry data form part of the impairment assessment.

Council has identified 4 distinctive groupings of its receivables: Rates & Charges, Statutory Charges, Waste Management and Other Debtors.

Rates and Charges:
Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts 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.

Statutory charges:
In some limited circumstances Council may write off impaired statutory charges, on this basis Council calculates an Expected Credit Loss for Statutory Charges (non-rates & utility charges). Although not material, disclosure is being made for the purposes of public interest and transparency.

Waste Management Debtors:
Council identifies Waste Management debtors as receivables for commercial charges for disposal of waste at the Mount Isa landfill.

Other Debtors:
Council identifies other debtors as receivables which are not rates and charges; statutory charges; lease receivables; or grants. Outstanding debtors are assessed individually to determine collectability based on nature and timing.

Expected credit loss assessment
The Council uses an allowance matrix to measure the expected credit losses of trade receivables from individual customers, which comprise a very large number of small balances.

12 Inventories

	Consolidated		Council	
	2025	2024	2025	2024
	$	$	$	$
Inventories held for sale				
Merchandise stocks	112,983	75,570	43,255	-
Civic Centre consumable stock	2,182	2,271	-	-
	115,165	77,841	43,255	-
Inventories held for distribution				
Quarry and road materials	60,422	271,851	60,422	271,851
Plant and equipment stores	40,057	-	40,057	-
	100,479	271,851	100,479	271,851
Total Inventories	215,644	349,692	143,734	271,851

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

13 Property, Plant and Equipment

Consolidated - 30 June 2024

	Note	Land	Buildings and Other Structures	Plant and equipment	Road Infrastructure	Water	Sewerage	Capital Work in progress	Total
Basis of measurement		Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Cost	
Fair value category		Level 2	Levels 2 & 3		Level 3	Level 3	Level 3		
Asset values		$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2023		6,873,636	171,966,319	21,180,012	460,739,525	178,489,182	143,004,488	27,312,925	1,009,566,086
Additions		-	-	8,514	-	-	-	28,491,282	28,499,796
Disposals	5,9	-	-	(2,237,080)	-	-	-		(2,237,080)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)		-	15,727,423	-	25,732,451	3,082,946	(1,260,150)		43,282,670
Transfers between classes		-	18,581,496	1,872,546	1,321,287	4,195,288	-	(25,970,618)	-
Closing gross value as at 30 June 2024		6,873,636	206,275,238	20,823,992	487,793,263	185,767,416	141,744,338	29,833,590	1,079,111,473
Accumulated depreciation and impairment									
Opening balance as at 1 July 2023		-	26,492,175	11,008,013	148,756,863	109,033,866	60,767,331	-	356,058,248
Depreciation expense		-	3,580,607	1,521,077	5,417,818	1,303,994	1,702,149	-	13,525,644
Depreciation on disposals	5,9	-	-	(1,719,816)	-	-	-	-	(1,719,816)
Revaluation adjustment to asset revaluation surplus		-	1,546,923	-	8,047,132	4,082,264	10,647,049	-	24,323,368
Accumulated depreciation and impairment as at 30 June 2024		-	31,619,705	10,809,273	162,221,813	114,420,124	73,116,529	-	392,187,444
Total Written Down Value as at 30 June 2024		6,873,636	174,655,533	10,014,719	325,571,450	71,347,292	68,627,809	29,833,590	686,924,026
Range of estimated useful life in years		Not depreciated	5 - 210	4 - 35	22 - 200	4-300	12-220	Not depreciated	-
Additions comprise:		$	$	$	$	$	$	$	$
Renewals		-	529,436	2,013,604	680,394	355,253	1,394,184	-	4,972,871
Other Additions		-	21,567,423	82,080	739,271	1,028,340	109,814	-	23,526,928

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

13 Property, Plant and Equipment

Consolidated - 30 June 2025

	Note	Land	Buildings and Other Structures	Plant and equipment	Road Infrastructure	Water	Sewerage	Capital Work in progress	Total
Basis of measurement		Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Cost	
Fair value category		Level 2	Levels 2 & 3		Level 3	Level 3	Level 3		
Asset values		$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2024		6,873,636	206,275,238	20,823,992	487,793,263	185,767,416	141,744,338	29,833,590	1,079,111,473
Additions		-	-	66,731	-	-	-	19,703,944	19,770,675
Disposals	5,9	-	(20,807)	-	-	-	-		(20,807)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)		2,019,364	9,460,078	-	24,422,670	5,814,588	4,260,881	-	45,977,581
Transfers between classes		207,460	5,094,081	1,879,257	5,729,677	1,032,980	934,097	(14,877,552)	-
Closing gross value as at 30 June 2025		9,100,460	220,808,590	22,769,980	517,945,610	192,614,984	146,939,316	34,659,982	1,144,838,922
Accumulated depreciation and impairment									
Opening balance as at 1 July 2024		-	31,619,705	10,809,273	162,221,813	114,420,124	73,116,529	-	392,187,444
Depreciation expense		-	5,099,131	1,597,231	5,927,538	2,231,558	1,966,847	-	16,816,305
Depreciation on disposals	5,9	-	(19,320)	-	-	-	-	-	(19,320)
Revaluation adjustment to asset revaluation surplus		-	27,659,902	-	6,786,963	3,648,161	2,264,337	-	40,349,363
Accumulated depreciation and impairment as at 30 June 2025		-	64,353,418	12,406,504	174,936,314	120,299,843	77,337,713	-	449,333,793
Total Written Down Value as at 30 June 2025		9,100,460	156,455,172	10,363,476	343,009,296	72,315,141	69,601,603	34,659,982	695,505,728
Range of estimated useful life in years		Not depreciated	5 - 210	4 - 35	22 - 200	4-300	12-220	Not depreciated	-
Additions comprise:		$	$	$	$	$	$	$	$
Renewals		-	693,423	63,646	2,881,275	122,274	222,953	-	3,983,571
Other Additions		340,984	10,992,725	1,480,659	2,260,427	517,613	127,965	-	15,720,373

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

13 Property, Plant and Equipment (continued)

Council - 30 June 2025

	Note	Land	Buildings and Other Structures	Other plant and equipment	Road, drainage and bridge network	Water	Sewerage	Capital Work in progress	Total
Basis of measurement		Fair Value	Fair Value	At Cost	Fair Value	Fair Value	Fair Value	Cost	
Fair value category		Level 2	Levels 2 & 3		Level 3	Level 3	Level 3		
Asset values		$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2024		6,873,636	205,992,983	20,665,547	487,793,263	185,767,416	141,744,338	29,833,590	1,078,670,773
Additions		-	-	-	-	-	-	19,703,944	19,703,944
Disposals	5,9		(20,807)						(20,807)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)		2,019,364	9,460,078		24,422,670	5,814,588	4,260,881		45,977,581
Transfers between classes		207,460	5,094,081	1,879,257	5,729,677	1,032,960	934,097	(14,877,552)	-
Closing gross value as at 30 June 2025		9,100,460	220,526,335	22,544,804	517,945,610	192,614,984	146,939,316	34,659,982	1,144,331,492
Accumulated depreciation and impairment									
Opening balance as at 1 July 2024		-	31,627,265	10,483,578	162,221,813	114,420,124	73,116,529	-	391,869,308
Depreciation expense			5,093,131	1,562,186	5,927,538	2,231,558	1,966,847		16,781,260
Depreciation on disposals	5,9		(19,320)						(19,320)
Revaluation adjustment to asset revaluation surplus			27,659,902		6,786,963	3,648,161	2,254,337		40,349,363
Accumulated depreciation and impairment as at 30 June 2025		-	64,360,978	12,045,764	174,936,314	120,299,843	77,337,713	-	448,980,611
Total Written Down Value as at 30 June 2025		9,100,460	156,165,357	10,499,041	343,009,296	72,315,141	69,601,603	34,659,982	695,350,880
Range of estimated useful life in years		Not depreciated	5 - 210	4 - 35	22 - 200	4 - 300	12 -219	Not depreciated	-
Additions comprise:		$	$	$	$	$	$	$	$
Renewals			693,423	63,646	2,881,275	122,274	222,953		3,983,571
Other Additions		340,984	10,992,725	1,480,659	2,260,427	517,613	127,965		15,720,373

Mount Isa City Council
Notes to the Financial statements
For the year ended 30 June 2025

13 Property, Plant and Equipment (continued)

Council - 30 June 2024

	Note	Land	Buildings and Other Structures	Other plant and equipment	Road, drainage and bridge network	Water	Sewerage	Capital Work in progress	Total
Basis of measurement		Fair Value	Fair Value	At Cost	Fair Value	Fair Value	Fair Value	Cost	
Fair value category		Level 2	Levels 2 & 3		Level 3	Level 3	Level 3		
Asset values		$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2023		6,873,636	171,684,064	21,009,848	460,739,525	178,489,182	143,004,488	27,312,925	1,009,113,669
Additions		-	-	-	-	-	-	28,491,282	28,491,282
Disposals	5,9	-	-	(2,216,847)	-	-	-	-	(2,216,847)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)		-	15,727,423	-	26,732,451	3,082,946	(1,260,150)	-	43,282,670
Transfers between classes		-	18,581,496	1,872,546	1,321,287	4,195,288	-	(25,970,618)	-
Closing gross value as at 30 June 2024		6,873,636	205,992,983	20,665,547	487,793,263	185,767,416	141,744,338	29,833,590	1,078,670,774
Accumulated depreciation and impairment									
Opening balance as at 1 July 2023		-	26,499,735	10,696,027	148,756,863	109,033,866	60,767,331	-	355,753,821
Depreciation expense		-	3,580,607	1,490,518	5,417,818	1,303,994	1,702,149	-	13,495,086
Depreciation on disposals	5,9	-	-	(1,702,967)	-	-	-	-	(1,702,967)
Revaluation adjustment to asset revaluation surplus		-	1,546,923	-	8,047,132	4,082,264	10,647,049	-	24,323,368
Accumulated depreciation and impairment as at 30 June 2024		-	31,627,265	10,483,578	162,221,813	114,420,124	73,116,529	-	391,869,308
Total Written Down Value as at 30 June 2024		6,873,636	174,365,718	10,181,970	325,571,450	71,347,292	68,627,809	29,833,590	686,801,464
Range of estimated useful life in years		Not depreciated	5 - 210	4 - 35	22 - 200	4 - 300	12 -219	Not depreciated	-
Additions comprise:		$	$	$	$	$	$	$	$
Renewals		-	529,436	2,013,604	680,394	355,253	1,394,184		4,972,871
Other Additions		-	21,567,423	73,566	739,271	1,028,340	109,814		23,518,414

13 Property, Plant and Equipment

Recognition

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

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of plant and equipment with a total value of less than $5,000, infrastructure assets and buildings with a total value of less than $10,000 and land of less than $1 dollar are treated as an expense in the year of acquisition. All other items of property, plant and equipment (including land which has no threshold) are capitalised.

Measurement

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

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

Depreciation

Land, work in progress, certain cultural and heritage assets with heritage listing, road formations and formation work associated with the construction of reservoirs are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets

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

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

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

The condition assessments performed as part of the annual valuation process for assets measured at written down current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in Note 13.

Key judgements and estimates

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

Impairment of Non-Current Assets

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

An impairment loss is recognised as an expense in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the revaluation surplus of the relevant class to the extent available.

Mount Isa City Council
Notes to the Financial Statements
For the year ended 30 June 2025

13 Property, Plant and Equipment (continued)

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation surplus increase.

Valuation

Key judgements and estimates:

Some of the Council's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or a liability, the Council uses market-observable data to the extent it is available and other inputs as necessary.

Land, buildings and other structures and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with *AASB 116 Property, Plant & Equipment* and *AASB 13 Fair Value Measurement*. Plant and equipment 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 3-5 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 undertakes a "desktop" valuation for land and improvements, buildings and major plant asset classes which 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, 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 each asset class in each of the intervening years.

Further details in relation to valuers, the methods of valuation and the key assumptions used are disclosed in Note 13b.

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

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

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

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

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable the asset is included in level 2. If one or more of the significant inputs is not based on observable market data the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

The table presents the consolidated assets and liabilities measured and recognised at fair value as at 30 June 2025.

	Consolidated	Consolidated	Consolidated
Recurring Fair Value Measurements 2025	**Level 2**	**Level 3**	**TOTAL**
Land	9,100,460	-	9,100,460
Buildings and Other Structures	90,366,235	66,088,937	156,455,172
Infrastructure	-	343,009,296	343,009,296
Water	-	72,315,141	72,315,141
Sewerage	-	69,601,603	69,601,603

Transfers between asset classes totalled $14.80 million for the year.

Mount Isa City Council
Notes to the Financial Statements
For the year ended 30 June 2025

13 Property, Plant and Equipment (continued)

Recurring Fair Value Measurements 2024

	Level 2	Level 3	TOTAL
Land	6,873,636	-	6,873,636
Buildings and Other Structures	141,368	174,514,165	174,655,533
Infrastructure	-	325,571,450	325,571,450
Water	-	71,347,292	71,347,292
Sewerage	-	68,627,809	68,627,809

Council's Condition Rating Matrix

The Remaining Useful Life (RUL) of assets was assessed using condition ratings, considering factors such as physical state, age, repairs, functionality, and obsolescence. The Council's Condition Rating Matrix was applied to ensure consistency in the evaluation process.

Condition Rating	Description	Remaining Life
1	Brand new or rehabilitated to new, no visible deterioration.	95% - 100%
2	Excellent overall condition, early stages of deterioration.	55% - 95%
3	Fair overall condition, obvious deterioration, some serviceability loss.	15% - 55%
4	Poor overall condition, obvious deterioration, some serviceability loss, high maintenance costs.	5% - 15%
5	Extremely poor condition, severe serviceability problems. Renewal required immediately.	0% - 5%

Where site inspections cannot be undertaken the remaining useful life is calculated on an age basis taking into consideration current and planned maintenance records.

Valuation Processes

Council's valuation policies and procedures are set by Council resolution and by the Executive Management Team. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Council's current policy for the valuation of property, plant and equipment is set out in this note. Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

13 Property, plant and equipment (continued)

Valuation techniques used to derivef fair values

Consolidated - 30 June 2025

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land (level 2) 2025 $9,100,460 2024 $6,873,636	Market approach	30-Jun-25	2025 Comprehensive Valuation - Australian Pacific Valuers	Input used is a rate per square metre or rate per hectare of land area basis. Where an active market can be established for land assets and are not subject to restrictions, the likely methodology is typically considered a level 2. The land assets were assessed for any movement in market APV for the year ending 30 June 2025. The assessment outcome was immaterial hence no change is reflected in the financial statements.	Nil	Nil
Buildings and other assets (levels 2 & 3) 2025 $166,455,172 2024 $174,655,534	Current replacement cost (level 3) and market value (level 2)	30-Jun-25	2025 Comprehensive Valuation - Australian Pacific Valuers	Gross replacement cost. The asset's fair value is the result of the gross current value less accumulated depreciation, to reflect the consumed or expired service potential of the asset. Depreciation is calculated using the straight line method and is based on the remaining useful life of the asset and a condition rating reflecting the remaining useful life of the asset. In determining the level of accumulated depreciation, the economic life was provided to each asset on either a single line or component level basis. The condition ratings were based on a scale of 1 to 5 and applied to the current capital works as well as factors such as functionality, capability, utilisation and obsolescence. However, for council this asset class is specialised in nature, hence the fair value is measured by way of a cost approach (level 3), except for one building which is categorised as level 2.	Nil	Nil
Roads (level 3) 2025 $343,093,396 2024 $325,571,451	Current replacement cost	30-Jun-23	2023 Comprehensive Valuation - Australian Pacific Valuers	Gross replacement cost. Unit rates were developed using combination of sources, cost guides, historical costs, contractor rates, future works and regional information including overheads and source of raw materials, asset linear and area specifications. Council assumes that environmental factors such as soil type, climate, topography are considered in the original design of the asset and constructed to the same standard. In determining the level of accumulated depreciation, roads assets were disaggregated into significant components which exhibited different useful lives. In addition, condition was assessed taking into consideration factors such as age and functional obsolescence. The assets were assessed using condition criteria, construction date, evidence of recent capital works. There is no active market and the use of this asset class is restricted, therefore fair value is measured using cost approach, level 3.	1.3% - 9.74%	Nil
Water assets (level 3) 2025 $72,315,141 2024 $71,347,292	Current replacement cost	30-Jun-24	2024 Comprehensive Valuation - Australian Pacific Valuers	Gross replacement cost. Costs were calculated by reference to asset linear and area specifications, labour and material inputs, service costs and overhead allocations. Inputs used being a rate per square metre or per unit basis. Council had a detailed condition assessment of its water assets in 2022. The condition ratings were based on a scale of 1 to 5 and applied to the current useful lives were assessed taking into account visual condition, construction date, evidence of recent capital works and environmental factors. There is no active market and are subject to restrictions as to use of the asset, therefore fair value is measured using cost approach, level 3.	3.11% - 3.72%	Nil
Sewerage assets (level 3) 2025 $69,601,603 2024 $68,627,809	Current replacement cost	30-Jun-24	2024 Comprehensive Valuation - Australian Pacific Valuers	Gross replacement cost. Costs were calculated assuming that pipes will be relined. The relining of pipes was valued at reline rates and depreciated over the reline life. Condition was assessed taking into accounts factors such as the age of the asset, overall condition and functional obsolescence. Pipes were valued using condition criteria, construction date, evidence of recent capital works and environmental factors. There is no active market and are subject to restrictions as to use of the asset, therefore fair value is measured using cost approach, level 3.	2.92% - 3.72%	Nil

Mount Isa City Council
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For the year ended 30 June 2025

14 Contract balances

	Consolidated 2025 $	Consolidated 2024 $	Council 2025 $	Council 2024 $
(a) Contract assets	6,078,379	7,617,109	6,078,379	7,617,109
	6,078,379	7,617,109	6,078,379	7,617,109
(b) Contract liabilities				
Funds received upfront to construct Council controlled assets	7,922,777	1,524,911	7,922,777	1,524,911
Non-capital performance obligations not yet satisfied	4,803,267	2,397,971	4,803,267	2,397,971
	12,726,044	3,922,882	12,726,044	3,922,882

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

	2025 $	2024 $	2025 $	2024 $
Funds to construct Council controlled assets	753,490	1,354,595	753,490	1,354,595
Non-capital performance obligations	2,397,971	1,209,724	2,397,971	1,209,724
	3,151,461	2,564,319	3,151,461	2,564,319

Satisfaction of contract liabilities
The contract liabilities in relation to grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs and maintains the assets. Council expects to recognise the contract liability as income in the next two to three years.

(c) **Significant changes in contract balances**
Significant movements in contract assets and contract liabilities occurred during the year which include change in the timing of the work and cash advance received in advance of construction:
- for Flood Damage, Works for Queensland, Building Better Regions, Building our Regions and LGSSP funding, Local Road and Community Infrastructure program.

15 Payables
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.

	2025 $	2024 $	2025 $	2024 $
Current				
Creditors and accrued expenses	7,408,479	12,956,782	7,265,723	12,648,693
Prepaid Rates & Charges	1,525,023	1,443,229	1,525,023	1,443,229
Other creditors	721,107	449,153	718,055	429,407
	9,654,609	14,849,164	9,508,801	14,521,329

16 Borrowings

No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 31 December 2028 to 15 March 2034.

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

Current				
Loans - QTC	2,119,181	2,002,255	2,119,181	2,002,255
	2,119,181	2,002,255	2,119,181	2,002,255
Non-current				
Loans - QTC	11,265,191	13,353,288	11,265,191	13,353,288
	11,265,191	13,353,288	11,265,191	13,353,288
Opening balance at beginning of financial year	15,355,543	17,211,947	15,355,543	17,211,947
Principal repayment	(1,971,171)	(1,856,404)	(1,971,171)	(1,856,404)
Book value at end of financial year	13,384,372	15,355,543	13,384,372	15,355,543

The QTC loan market value at the reporting date was $13,936,213 ($15,737,933 in 2024). This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

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

2025	As at 30 June 2024 $	Cash flows $	As at 30 June 2025 $
Borrowings	15,355,543	(1,971,171)	13,384,372

2024	As at 30 June 2023 $	Cash flows $	As at 30 June 2024 $
Borrowings	17,211,947	(1,856,404)	15,355,543

Mount Isa City Council
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For the year ended 30 June 2025

17 Provisions

The provision for long service leave represents 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 liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The provision is discounted using the Commonwealth Bond yield rates.

Landfill rehabilitation

The calculation of the provision uses 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 provision is reviewed at least annually and updated based on the facts and circumstances available at the time.

Landfill rehabilitation provision represents the present value of anticipated future costs associated with the closure of the dump site, decontamination and monitoring of historical residues and leaching on this site.

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.

		Consolidated 2025 $	Consolidated 2024 $	Council 2025 $	Council 2024 $
Current					
Annual leave		1,791,937	1,883,414	1,685,913	1,778,236
Long service leave		1,004,103	939,868	934,673	895,337
Landfill rehabilitation		-	74,234	-	74,234
Total Current Provisions		2,796,040	2,897,515	2,620,586	2,747,806
Non-Current					
Long service leave		247,221	296,802	228,620	275,486
Landfill rehabilitation		5,219,567	6,576,002	5,219,567	6,576,002
Total Non-Current Provisions		5,466,788	6,872,804	5,448,187	6,851,488
Landfill rehabilitation					
Balance at beginning of financial year		6,650,235	8,252,696	6,650,235	8,252,696
Increase due to unwinding of discount rate	8	209,047	313,479	209,047	313,479
Adjustment due to change in cost estimate and inflation	5,9	572,768	671,234	572,768	671,234
Increase/(Decrease) in provision due to change in discount rate	5,9	(2,212,484)	(2,587,174)	(2,212,484)	(2,587,174)
Balance at end of financial year		5,219,566	6,650,235	5,219,566	6,650,235

This is the present value of the estimated cost of restoring three landfill sites: the Old Mount Isa, Mount Isa and Camooweal landfills to a useable state at the end of their useful. The end of the useful life for the Mount Isa landfill site is expected to be 2097.

18 Commitments for expenditure

Contractual commitments at end of financial year but not recognised in the financial statements are as follows:

Plant Purchases	2,525,570	2,662,121	2,525,570	2,662,121
Other Capital Works Projects	6,166,677	10,941,315	6,166,677	10,941,315
Flood Works	16,325,667	10,001,535	16,325,667	10,001,535
Other expenditure commitments	1,918,854	8,291,908	1,918,854	8,291,908
Kerbside waste collection contract ends in 2032	8,400,000	9,600,000	8,400,000	9,600,000
	35,336,768	41,496,879	35,336,768	41,496,879
These expenditures are payable as follows:				
Within one year	28,136,769	33,096,879	28,136,769	33,096,879
One to five years	6,000,000	6,000,000	6,000,000	6,000,000
Later than five years	1,200,000	2,400,000	1,200,000	2,400,000
	35,336,769	41,496,879	35,336,769	41,496,879

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

New Reserve Road
Mount Isa City Council is a party to a contract that may require the construction of a new road reserve. The agreement remains under legal and engineering review, and any potential financial obligation cannot yet be reliably measured or provided for at reporting date.

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.

Mount Isa City Council
Notes to the financial statements
For the year ended 30 June 2025

19 Contingent liabilities (continued)

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self-insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is $559,882 ($525,506 in 2024).

20 Superannuation - Regional Defined Benefit Fund

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

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

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

Mount Isa City 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.

		Consolidated		Council	
		2025	2024	2025	2024
		$	$	$	$
Superannuation contributions made to the Regional Defined Benefits Fund		994	7,421	994	7,421
Other superannuation contributions for employees		2,234,042	1,748,353	2,077,298	1,598,663
Total superannuation contributions paid by Council for employees	6	2,235,036	1,755,774	2,078,292	1,606,084

21 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

	2025	2024	2025	2024
	$	$	$	$
Net result	9,715,382	(3,581,141)	9,370,938	(3,289,664)
Non-cash items:				
Depreciation and amortisation	16,816,305	13,525,644	16,781,260	13,495,085
Impairment of receivables	786,411	399,811	786,411	399,811
Unwinding discount on provisions	209,047	313,479	209,047	313,479
Provision for restoration of landfill	(1,639,716)	(1,915,940)	(1,639,716)	(1,915,940)
Investing and development activities (non-cash):				
Net (profit)/loss on disposal of non-current assets	(25,332)	(220,327)	(25,332)	(223,711)
Capital grants and contributions	(4,092,894)	(10,309,485)	(4,092,894)	(10,309,485)
	12,053,821	1,793,182	12,018,776	1,759,239
Changes in operating assets and liabilities:				
(Increase)/ decrease in receivables	(1,482,822)	18,092	(1,548,939)	13,725
(Increase)/ decrease in contract assets	1,538,730	(5,158,117)	1,538,730	(5,158,117)
(Increase)/decrease in inventory	134,047	(87,902)	128,117	(53,346)
Increase/(decrease) in payables	(5,294,079)	5,716,879	(5,012,528)	5,474,020
Increase/(decrease) in contract liabilities	8,803,162	989,573	8,803,162	989,573
Increase/(decrease) in other liabilities	(1,011,632)	(883,342)	(1,011,632)	(883,342)
Increase/(decrease) in employee leave entitlements	(93,517)	516,492	(99,853)	464,732
	2,593,890	1,111,675	2,797,058	847,246
Net cash inflow/(outflow) from operating activities	24,363,092	(676,284)	24,186,772	(683,179)

Mount Isa City Council
Notes to the Financial Statements
For the year ended 30 June 2025

22 Events after the reporting period

Subsequent to 30 June 2025, Mount Isa City Council finalised the sale of the Batch Plant under contract on 31 August 2025. As the transaction occurred after the reporting date, it is treated as a non-adjusting event. The financial effect will be recognised in the 2025–26 financial year.

23 Financial Instruments

Mount Isa City Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

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's Audit and Risk Management Committee oversees policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

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

The Council's Audit and Risk Management Committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk managements framework in relation to the risks faced by the Council. The Council Audit and Risk Management 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 and Risk Management Committee.

Council does not enter into derivatives.

Credit Risk

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

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

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

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

The following represents the maximum exposure to credit risk based on the carrying amounts of financial assets at end of the reporting period:

		Consolidated		Council	
	Note	2025	2024	2025	2024
Financial Assets		$	$	$	$
Cash and Equivalents	10	49,493,479	42,752,519	49,296,833	42,665,463
Receivables - Rates	11	8,914,251	7,794,592	9,005,404	8,001,964
Receivables - Other	11	3,013,899	2,239,438	2,908,142	2,067,564
Impairment	11	(1,260,565)	(474,154)	(1,260,565)	(474,154)
Other Credit Exposures					
Guarantees	19	559,882	525,506	559,882	525,506
Total Financial Assets		**60,720,946**	**52,837,902**	**60,509,696**	**52,786,344**

Trade and Other Receivables

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of defaults. In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

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

Mount Isa City Council
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23 Financial Instruments (continued)
Liquidity Risk

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

The Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its labilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC.

The following table sets out the liquidity risk in relation to financial liabilities held by the Council. It represents the remaining contractual cashflows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

Consolidated	Note	0 to 1 year $	1 to 5 years $	Over 5 years $	Total Contractual Cash Flows $	Carrying Amount $
2025						
Trade and Other Payables	15	8,129,586	-	-	8,129,586	8,129,586
Loans - QTC	16	2,803,813	9,790,243	3,237,193	15,831,249	13,384,372
		10,933,399	9,790,243	3,237,193	23,960,835	21,513,958
2024						
Trade and Other Payables	15	13,405,935	-	-	13,405,935	13,405,935
Loans - QTC	16	2,803,813	10,963,264	4,867,985	18,635,062	15,355,543
		16,209,748	10,963,264	4,867,985	32,040,997	28,761,478

Council	Note	0 to 1 year $	1 to 5 years $	Over 5 years $	Total Contractual Cash Flows $	Carrying Amount $
2025						
Trade and Other Payables	15	7,983,778	-	-	7,983,778	7,983,778
Loans - QTC	16	2,803,813	9,790,243	3,237,193	15,831,249	13,384,372
		10,787,591	9,790,243	3,237,193	23,815,027	21,368,150
2024						
Trade and Other Payables	15	13,078,100	-	-	13,078,100	13,078,100
Loans - QTC	16	2,803,813	10,963,264	4,867,985	18,635,062	15,355,543
		15,881,913	10,963,264	4,867,985	31,713,162	28,433,643

The outflows in the above table are not expected to occur significantly earlier or for significantly different amounts than indicated in the table.

Market Risk
Market risk is the risk that changes in market prices, 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 investments 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. Financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

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

In relation to the QTC loans held by the Council, the following has been applied:
QTC Generic Debt Pool - the generic debt pool products approximate a fixed rate loan. There is a negligible impact on interest sensitivity from changes in interest rates for generic debt pool borrowings.

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 16.

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.

Mount Isa City Council
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	Consolidated 2025 $	Consolidated 2024 $	Council 2025 $	Council 2024 $
24 Transactions with Related Parties				
(a) Transactions with key management personnel (KMP)				
Short-Term Employee Benefits	1,621,771	1,583,530	1,508,980	1,472,897
Long-Term Benefits	18,997	16,681	18,997	16,681
Post Employment Benefits	111,541	111,762	93,679	99,663
Termination Benefits	68,880	-	68,880	-
Total	1,821,189	1,711,973	1,690,536	1,589,241

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

KMP include the Mayor, councillors, council's Chief Executive Officer and some executive management.

Council purchased the following materials and services from entities that are controlled by members of key management personnel or their related parties. All purchases were at arm's length and were in the normal course of council operations based on public tenders or competitive quotes. The values below include GST:

*Other Suppliers	128,697	176,752	128,697	176,522
Total	128,697	176,752	128,697	176,522

* Other supplies, include key expenditure items such as $10,363 for plumbing works, $67,521 for plant repairs, and $50,813 for facilities management repairs.

Most of the entities and people that are related parties of council live and operate within Mount Isa City Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include payment of rates, dog registration, and borrowing books from the 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.

(b) Transactions with Controlled entities
Council has a controlled entity which is detailed in note 1.B. The results of this entity is included with council to form the consolidated entity.

The principal activity of the Company is the management of various entertainment facilities in Mount Isa with the principal place of business at 19 Marian St, Mount Isa.

Council subsidy to MICCOE	1,816,495	1,400,000
Council Sales to MICCOE	57,309	52,493
Rates Issued to and for MICCOE	103,526	175,645
Amounts receivable from MICCOE	2,918	194,802
Amounts payable to MICCOE	88,235	12,570

MICCOE is substantially dependent on funding provided by Council which has been agreed to for the 2025/26 financial year.

25 Other liabilities

In 2021-22 Council received an upfront waste levy payment from the Queensland State Government of $ 3,973,508. This payment was for the financial years 2022-23 to 2025-26. Another upfront payment received in 2022-23 of $1,075,159 for the financial year 2026-27.

Waste levy advance payment				
Current	1,037,132	979,287	1,037,132	979,287
Non current	1,091,332	2,160,809	1,091,332	2,160,809
	2,128,464	3,140,096	2,128,464	3,140,096

Mount Isa City Council
Financial statements
For the year ended 30 June 2025

Management Certificate
For the year ended 30 June 2025

These general purpose financial statements have been prepared pursuant to *sections 176 and 177* of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

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

(i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and

(ii) the general purpose financial statements, as set out on pages 1 to 31, present a true and fair view, in accordance with Australian Accounting Standards, of the council's and the consolidated entity's transactions for the financial year and financial position at the end of the year.

Mayor	**Chief Executive Officer**
Peta MacRae	**Tim Rose**
Date: 23 / 10 /2025	Date: 23 / 10 /2025

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INDEPENDENT AUDITOR'S REPORT

To the councillors of Mount Isa City Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Mount Isa City Council (the council) and its controlled entities (the group).

The financial report comprises the statements of financial position as at 30 June 2025, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

a) gives a true and fair view of the council's and group's financial position as at 30 June 2025, and of their financial performance for the year then ended; and

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

Basis for opinion

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

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

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Mount Isa City Council's annual report for the year ended 30 June 2025 was the current year financial sustainability statement, unaudited current year financial sustainability statement - contextual ratios and unaudited long-term financial sustainability statement.

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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 councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the group'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 group.

Auditor's responsibilities for the audit of the financial report

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar3.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

a) I received all the information and explanations I required

b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

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Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, any other Act and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council or group transactions and account balances to enable the preparation of a true and fair financial report.

Megan Manuel

27 October 2025

Megan Manuel
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Queensland Audit Office
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INDEPENDENT AUDITOR'S REPORT

To the Councillors of Mount Isa City Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Mount Isa City Council for the year ended 30 June 2025, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Mount Isa City Council for the year ended 30 June 2025 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Mount Isa City Council's annual report for the year ended 30 June 2025 was the general-purpose financial statements, unaudited current-year financial sustainability statement - contextual ratios, and the unaudited long-term financial sustainability statement.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

Mount Isa City Council
Current-year Financial Sustainability Statement
For the year ended 30 June 2025

Type	Measure	Target (Tier 5)	Actual Current Year	5-Year Average	Actual Current Year	5-Year Average	Council Narrative
			Consolidated		Council		
Audited ratios							
Liquidity	Unrestricted Cash Expense Cover Ratio	> 4 months	5.22 months	N/A	5.25 months	N/A	N/A
Operating Performance	Operating Surplus Ratio	> - 2%	3.84%	-3.57%	3.54%	-2.28%	Current year ratio is above the average due to Financial Assistance Grant for FY 25/26 being in advance.
	Operating Cash Ratio	> 0%	20.94%	17.82%	20.83%	19.74%	Current year ratio is above the average due to Financial Assistance Grant being received in advance for FY25/26.
Asset Management	Asset Sustainability Ratio	> 90%	25.76%	40.46%	25.76%	40.46%	Current year ratio is below target however Council has established a Strategic Asset Management Committee to lead the improvement of this ratio.
	Asset Consumption Ratio	> 60%	59.48%	59.64%	59.47%	59.63%	N/A
Debt Servicing Capacity	Leverage Ratio	0-3 times	0.62 times	-1.2 times	0.63 times	-1.65 times	N/A

Note 1: The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2024*. The amounts used to calculate the six reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

Certificate of Accuracy
For the year ended 30 June 2025

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.

Peta MacRae
_____
Mayor
Peta MacRae
Date: 23 / 10 / 2025

_____
Chief Executive Officer
Tim Rose
Date: 23 / 10 / 2025

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However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the general-purpose financial report.

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

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

Responsibilities of the councillors for the current year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

Megan Manuel

27 October 2025

Megan Manuel
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Mount Isa City Council
Unaudited Current-year Financial Sustainability Statement - Contextual Ratios
For the year ended 30 June 2025

Type	Measure	Target (Tier 5)	Actual Current Year (Consolidated)	5-Year Average (Consolidated)	Actual Current Year (Council)	5-Year Average (Council)	Council Narrative
Contextual ratios (unaudited)							
Financial Capacity	Council-Controlled Revenue	N/A	58.30%	66.05%	59.17%	68.21%	TBA
	Population Growth	N/A	-0.54%	-0.33%	-0.54%	-0.33%	TBA
Asset Management	Asset Renewal Funding Ratio*	N/A	N/A	N/A	N/A	N/A	N/A

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 three reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

*Asset Renewal Funding Ratio is not applicable for Tier 5 Councils until 2026/27.

Certificate of Accuracy
For the year ended 30 June 2025

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.

Mayor
Peta MacRae
Date: 23 / 10 / 2025

Chief Executive Officer
Tim Rose
Date: 23 / 10 / 2025

Mount Isa City Council
Unaudited Long-Term Financial Sustainability Statement
Prepared as at 30 June 2025

Consolidated

Type	Measure	Target (Tier 5)	Actuals as at 30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034
Financial Capacity	^ Council-Controlled Revenue	N/A	58.30%	65.71%	66.50%	66.62%	66.67%	66.66%	66.66%	66.65%	66.65%	66.66%
	** Population Growth	N/A	-0.54%	-0.54%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%
Operating Performance	Operating Surplus Ratio	Greater than -2%	3.84%	-2.38%	-2.84%	-3.33%	-3.52%	-3.68%	-3.90%	-4.19%	-4.23%	-3.71%
	Operating Cash Ratio	Greater than 0%	20.94%	15.37%	14.31%	14.10%	13.98%	13.94%	13.89%	13.85%	13.79%	13.72%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	5.22 months	Not applicable for long-term sustainability statement								
Asset Management	Asset Sustainability Ratio	Greater than 90%	25.76%	92.49%	126.40%	128.27%	132.88%	132.54%	131.27%	130.17%	130.49%	135.99%
	Asset Consumption Ratio	Greater than 60%	59.48%	68.10%	69.70%	71.60%	72.50%	73.50%	74.60%	75.60%	76.50%	75.60%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.62	0.8 times	0.7 times	0.5 times	0.3 times	0.2 times	0.1 times	0.0 times	0.0 times	#N/A

Council

Type	Measure	Target (Tier 5)	Actuals as at 30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034
Financial Capacity	^ Council-Controlled Revenue	Contextual	59.17%	65.71%	66.50%	66.62%	66.67%	66.66%	66.66%	66.65%	66.65%	66.66%
	** Population Growth	Contextual	-0.54%	-0.54%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%
Operating Performance	Operating Surplus Ratio	Greater than -2%	3.54%	-2.38%	-2.84%	-3.33%	-3.52%	-3.68%	-3.90%	-4.19%	-4.23%	-3.71%
	Operating Cash Ratio	Greater than 0%	20.83%	15.37%	14.31%	14.10%	13.98%	13.94%	13.89%	13.85%	13.79%	13.72%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	5.25 months	Not applicable for long-term sustainability statement								
Asset Management	Asset Sustainability Ratio	Greater than 90%	25.76%	92.49%	126.40%	128.27%	132.88%	132.54%	131.27%	130.17%	130.49%	135.99%
	Asset Consumption Ratio	Greater than 60%	59.47%	68.10%	69.70%	71.60%	72.50%	73.50%	74.60%	75.60%	76.50%	75.60%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.63	0.8 times	0.7 times	0.5 times	0.3 times	0.2 times	0.1 times	0.0 times	0.0 times	#N/A

*Data source - ABS category number 3235.0 (Population by Age and Sex, Regions of Australia) This ratio is calculated for the previous financial year i.e., FY2022-23 will report FY21-22 population growth.
**The transition periods for the Asset Renewal Ratio for council groupings can be found in the Financial Management (Sustainability) Guideline 2024.

^ The Council-Controlled Revenue Ratio, Population Growth Ratio, and Asset Renewal Funding Ratio are contextual measures, which are published but not audited.

Council's long term financial management strategy is to achieve a financially sustainable operating position and to ensure that there is balance between capacity to maintain the delivery of council services that continue to meet community expectations and the relative rating effort required, and this is consistent with council's long term forecast.

Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 30 June 2025

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.

Mayor
Peta MacRae
Date: 23 / 10 / 2025

Chief Executive Officer
Tim Rose
Date: 23 / 10 / 2025

MOUNT ISA
CITY COUNCIL

23 West Street, Mount Isa QLD 4825
P: 07 4747 3200 | E: city@mountisa.qld.gov.au
Office Hours 9:00 am - 4:30 pm Monday to Friday
mountisa.qld.gov.au

10.2 UPDATE OF REGISTER OF DELEGATIONS - COUNCIL TO CEO

Document Number: **970028**
Author: **Governance Officer**
Authoriser: **Chief Executive Officer**
Directorate: **Executive Services**
Portfolio: **Executive Services**

EXECUTIVE SUMMARY

Pursuant to s257(1)(b) of the *'Local Government Act 2009'* a local government may, by resolution, delegate a power under this Act or another Act to the Chief Executive Officer. This Register of Delegations – Council to CEO lists these specific powers.

RECOMMENDATION

THAT Council adopt the updated Register of Delegations – Council to CEO V7.

OVERVIEW

Local Governments use Council to CEO delegations to ensure efficient operations by allowing the CEO to exercise certain powers, which prevents delays in day-to-day decision-making. This system enables the Council to focus on strategic matters while delegating administrative and operational tasks to the CEO, ensuring that business can be conducted efficiently and effectively. It is particularly useful for matters with a financial impact or that require timely action that would otherwise need a council resolution.

BACKGROUND

Reviewing the delegation register is essential for ensuring legal compliance, maintaining good governance and promoting operational efficiency. Delegations are a two-part process being Council Delegations to the CEO (the purpose of this report) and the CEO Delegations to staff to authorise the legal conduct of their duties and allow decision making and handling of matters to occur at an operational level.

The commentary and review of changes to certain legislation is prepared by King and Co Solicitors on behalf of the Local Government Association of Queensland, who support the function of Queensland Local Governments. King and Co Solicitors currently undertake two reviews per year and registers are made available in both February and September each year for Local Governments to commence their review process.

The list is very comprehensive and has been reviewed in detail prior to presentation to the Ordinary meeting.

The following tables are provided to clearly identify the changes to each affected Act or Regulation and sections of the Act or Regulation that have changes:

Name of Act	Inserted Sections / New Registers	Amended / Substituted / Renumbered Sections	Omitted / Expired Sections / Repealed Registers
Animal Management (Cats and Dogs) Act 2008	103E, 207D(2)	89(1), 95	64(1), 74(1), 75(1), 75(3), 75(5), 77, 79, 84(1), 84(5), 87, 89(4), 102
Body Corporate and Community Management (Accommodation Module) Regulation 2020		159(6)(b)	
Body Corporate and Community Management (Commercial Module) Regulation 2020		117(6)(b)	
Body Corporate and Community Management (Small Schemes Module) Regulation 2020		95(6)(b)	
Body Corporate and Community Management (Standard Module) Regulation 2020		161(6)(b)	
Cross-Border Commissioner Act 2024	New Register		
Electrical Safety Act 2002		141(6), 186A(1), 186A(1A), 186A(3)	57AC
Electrical Safety Regulation 2013	120C(1)	14, 15, 16, 19, 20, 21, 22, 72(2), 84(2), 85(2)	18
Environmental Protection Act 1994	579E(1)		
Food Act 2006			25(1)(a), 25(1)(b)
Industrial Relations Act 2016	127A		
Information Privacy Act 2009	42(1), 42(2), 42(3), 48, 48(4), 49(2), 51, 52(2), 54(6), 60(4), 61(5), 71(1), 72, 160, 164A(2), 166A(2) 166A(3), 172, 173(1), 197	33, 34, 35, 49(3)(b), 53(1), 53(3), 54(2), 59(2), 60(3), 61(3), 68(3), 69(2), 73, 157, 159, 161(1)	47, 50(5)(b), 53(6), 55(1), 55(3), 56(1), 57(2), 62(3), 63(3), 65, 67(1), 68(3), 70, 73(2), 73(3), 74, 80, 81, 82, 83(4), 84(2), 87, 88, 89, 90, 92(2), 115, 127

Name of Act	Inserted Sections / New Registers	Amended / Substituted / Renumbered Sections	Omitted / Expired Sections / Repealed Registers
Local Government Electoral Act 2011	New Register		
Mineral and Energy Resources (Common Provisions) Act 2014	92A(2), 92A(3), 92A(5), 196K(1), 196K(2), 196L(3), 196R(2)	88(2), 88(4), 88(5), 88(6), 91A(3), 96(2)	89(2), 89(3), 90, 91E(2), 91E(3)
Mineral Resources Act 1989	85AA(2), 85AA(3), 85AA(4), 85AB(2), 85AB(3), 85AC(3), 283C(2), 283C(3), 283C(4), 283D(2), 283D(3), 283E(3)		
Nature Conservation (Protected Areas Management) Regulation 2024	New Register		
Nature Conservation (Protected Areas Management) Regulation 2017			This Regulation has been repealed
Mining and Quarrying Safety and Health Act 1999	60B(3), 168, 246L, 246Q		171(2)
Petroleum and Gas (Production and Safety) Act 2004	706(2), 728(2), 731AB, 731AG, 841AJ, 841E, 841H, 841J,		778(1)
Planning Act 2016	106HB(2)(a)(vi), 106HD(2)(a)(vi)		
Plumbing and Drainage Regulation 2019		35(2)	
Public Records Act 2023	New Register		
Public Records Act 2002			This Act has been repealed
Queensland Productivity Commission Act 2025	New register		
Residential Tenancies and Rooming Accommodation Act 2008	57B, 57C(1), 76C, 76D(1), 84(1)(b), 84A(2), 84B(2), 84B(3), 99(1)(b), 99A(2), 99B(2), 99B(3), 136AA(2), 165(4), 166(7), 167(4), 170(3),	84(1)(a), 99(1)(a), 207, 208, 209A, 254, 255, 256(2), 259, 459, 459C(1), 105(2)	83(3), 98(3), 136(3)(c)(iv)(A), 136(3)(c)(iv)(A), 136(5)

Name of Act	Inserted Sections / New Registers	Amended / Substituted / Renumbered Sections	Omitted / Expired Sections / Repealed Registers
	207(3), 207(4) and (5), 254(3), 254(4) and (5), 457D(2), 457E		
Right to Information Act 2009	21, 24(6), 99(1), 107A(2)(a)	93(1), 100, 101(2) and (3), 102	
Security of Critical Infrastructure Act 2018	New Register		
Soil Conservation Act 1986	New Register		
Transport Infrastructure Act 1994	105Z(2), 105ZB(1), 105ZB(2)		
Water Regulation 2016		64(3), 64(4)	
Workers Compensation and Rehabilitation Act 2003	46B, 228(2), 229A(1), 486B(2), 537A(2), 537D, 537E, 537F	228(1)	228(3), 228(4), 536(3), 536(4)
Work Health and Safety Regulation 2011	22(3), 33 to 38, 40 to 42, 44, 45, 48 to 55, 55G, 55H, 57, 58, 60, 64 to 80, 85(4), 142, 143, 144, 199 to 216, 218 to 226, 226A, 226C, 234 to 237, 246, 275, 294 to 306, 306C, 306D, 306E, 306G, 306H, 306I, 306J, 306K, 306L, 306M, 306N, 306O, 306P, 306Q, 308 to 315, 315A, 315E, 315F, 315G, 315H, 315J, 315L, 315M, 316, 317, 341, 342, 343, 347 to 379, 385, 387(2), 388(2), 389, 390, 391, 395 to 418, 420,		

Name of Act	Inserted Sections / New Registers	Amended / Substituted / Renumbered Sections	Omitted / Expired Sections / Repealed Registers
	430, 432, 433, 435 to 445, 448 to 458, 463, 468 to 473, 475, 479, 480, 481, 482, 483, 484, 535, 536, 537, 540(2)(b), 547, 548, 551, 553, 554, 555, 556, 557, 558, 559, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 577, 583A, 587, 588, 593, 594, 596, 600, 601, 604(b), 607, 680(4), 688, 703, 711		
Working with Children (Risk Management Screening) Act 2000	369, 370B(3)		

Information Privacy Act 2009 - Significant amendments

Recent changes to the Act were enacted by the Information Privacy and Other Legislation Amendment Act 2023, strengthened privacy protections for government agencies by introducing new Queensland Privacy Principles (QPPs) and new definitions like “data breach”. The reforms also streamlined processes by removing all access and amendment application provisions from the Act. These changes came into effect from 1 July 2025 and aim to increase transparency, enhance security and improve how agencies handle personal information.

The following provide examples of the more significant changes:

- New Queensland Privacy Principles - new principles introduced to improve the handling of personal information
  - Collection - agencies can only collect person information if it is reasonably necessary
  - Security - Agencies must take reasonable steps to protect personal information from misuse, loss or unauthorised access
  - Data breaches - new definitions for “data breach” and eligible data breach” have been introduced, and there are new requirements for managing and reporting breaches
- Streamlined access and amendment - access and amendment application processes have been removed from the Information Privacy Act 2009 and are now governed solely by the Right to Information Act 2009.

- Enhanced transparency - Agencies are now required to be more transparent about how they collect and use personal information. They must also include certain information in their privacy policies, such as how to make a complaint.

Work Health and Safety Regulations 2011 - Significant amendments

The amendments were driven by reviews of the Work Health and Safety Act, Work Health and Safety and Other Legislation Amendment Act 2024, recommendations from the national Boland Review and the need for more specific proactive safety measures. As a result of these reviews other legislation has been affected such as Electrical Safety Act 2002, Electrical Safety Regulations 2013, Workers Compensation and Rehabilitation Act 2003 and others.

The following provide examples of the more significant changes:

- Sexual harassment - new regulations require persons conducting a business or undertaking (PCBUs) to specifically manage risk of sexual harassment at work, expanding on existing psychosocial risk provisions
- Construction site amenities - specific requirement for designated female toilets and improved facilities on certain construction projects
- Worker protection and representation - the changes implement recommendations form the 2022 Queensland WHS Act review and the 2018 Boland review to strengthen worker protection and the role of Health and Safety Representatives (HSRs)
- Enforcement and administration - the regulation was amended to give inspectors more flexibility, such as the ability to request information remotely via audio-visual tools. Other changes provide for extended timeframes for certain offences to be heard in Court.
- Revising hazardous chemical regulations to alight with the Globally Harmonized System (GHS)
- Requiring audiometric testing for workers exposed to hazardous noise
- Giving the regulator power to reassess high-risk work licenses if competency is in doubt
- Clarifying the definition of a “confined space” to align with Australian Standards

BUDGET AND RESOURCE IMPLICATIONS

N/A

LINK TO CORPORATE PLAN

Theme:	5.	Our Organisation
Strategy:	5.3	Organisational risk is well managed

CONSULTATION (INTERNAL AND EXTERNAL)

Consultation has taken place with Chief Executive Officer and the Governance Officer.

LEGAL CONSIDERATIONS

The new delegation register has been prepared and recommended by King and Company Solicitors through the Local Government Association of Queenslands Delegation Register Service.

Council is required to review the Register of Delegations – Council to CEO annually pursuant to s257(5) of the Local Government Act 2009.

POLICY IMPLICATIONS

Any changes to legislated decision-making powers within the organisation may affect a number of Council policies which will be reviewed following the completion of the delegation process.

RISK IMPLICATIONS

Council needs to be mindful of its legislative obligations relating to governance compliance.

HUMAN RIGHTS CONSIDERATIONS

There is no evidence of any human rights violations with the adaptation of this updated register.

ATTACHMENTS

1. Council to CEO delegations_V7 - (Under Separate Cover)

10.3 UPDATED POLICIES FOR ADOPTION

Document Number: **969099**
Author: **Governance Officer**
Authoriser: **Chief Executive Officer**
Directorate: **Executive Services**
Portfolio: **Executive Services**

EXECUTIVE SUMMARY

Executive Services (Governance) continues to review and update all of Council's policies.

RECOMMENDATION

THAT Council adopts the following Strategic Policies:

1. Gifts and Benefits Policy V1
2. ICT – Artificial Intelligence Policy V1
3. Place Names and Property Addressing Policy V1

And

THAT Council extinguish the following Strategic Policies:

1. Councillor Gifts and Benefits Policy V5
2. Employee Gifts and Benefits Policy V4

OVERVIEW

Policies guide the legislative and strategic intent of Council's operational framework and are an important part of corporate governance, risk management and stakeholder engagement. The continual review and update of policies is required to reflect updates to legislation, industry best practice and the strategic direction of Council.

BACKGROUND

The hierarchy of policies is driven by the following categories being Statutory (required directly by a legislative provision), Strategic (required to support legislative understanding) and Administrative (to support operational requirements). The next level down is operational procedures, processes and guidelines.

The following Strategic policies have been developed and are presented for **adoption:**

1. Gifts and Benefits Policy V1

The policy has been developed to provide Councillors and Council employees with guidance when they are receiving or giving either a gift or benefit. Examples have been provided in the policy and drafting using easy to decipher language so that Council expectations are clear for all Councillors and Council employees. The policy was presented and endorsed by EMT on 14 October 2025.

2. ICT – Artificial Intelligence Policy V1

New policy developed to guide Council employees in the ethical and effective use of AI technology whilst safeguarding personal and corporate information held by Council. The policy also provides access to certain AI software which has been endorsed as Council preferred software (Co-Pilot)

while restricting access to other AI software to minimise risk. Council employees are also reminded of the importance to not use AI for any decision-making purpose as human oversight of the process must be used particularly when exercising discretion or judgement. The policy was presented and endorsed by EMT on 14 October 2025.

3. **Place Names and Property Addressing Policy**

This policy has been created to provide a clear and consistent approach to property addressing, naming of roads, parks. This policy defines property owner and Council responsibilities, across the Mount Isa City Local Government Area.

The following Strategic policies are presented for **extinguishing**:

1. **Councillor Gifts and Benefits Policy V5**

Extinguish policy as new Gifts and Benefits Policy is presented for endorsement which provides both Councillor and Council employees guidance. The policy was presented and endorsed to extinguish by EMT on 14 October 2025.

2. **Employee Gifts and Benefits Policy V4**

Extinguish policy as new Gifts and Benefits Policy is presented for endorsement which provides both Councillor and Council employees guidance. The policy was presented and endorsed to extinguish by EMT on 14 October 2025.

BUDGET AND RESOURCE IMPLICATIONS

Not Applicable

LINK TO CORPORATE PLAN

Theme:	5.	Our Organisation
Strategy:	5.3	Organisational risk is well managed

CONSULTATION (INTERNAL AND EXTERNAL)

All policies recommended for adoption have been through a consultation process where required.

LEGAL CONSIDERATIONS

Council is governed by the *Local Government Act 2009* and the *Local Government Regulation 2012* and must abide by all requirements of the legislation.

POLICY IMPLICATIONS

These are amended policies and are necessary for the effective conduct of Council.

RISK IMPLICATIONS

Council needs to demonstrate ‘best practice governance’ by ensuring policies are up to date, they serve the current needs of Council and they are adhered to.

HUMAN RIGHTS CONSIDERATIONS

Pursuant to the *Human Rights Act 2019 (the Act),* and Mount Isa City Councils Human Rights Policy, proper consideration has been given to human rights that may be affected by these policies.

The policies are compatible with the requirements of the legislation.

ATTACHMENTS

1. **Gifts and Benefits Policy_V1**
2. **ICT - Artificial Intellegence Policy_V1**
3. **Place Names and Property Addressing Policy_V1**
4. **Councillor Gifts and Benefits Policy_V5**
5. **Employee Gifts and Benefits Policy_V4**

STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

Gifts and Benefits Policy

RESOLUTION NO: XXX VERSION V1

APPLIES TO STRATEGIC POLICIES ONLY

This an official copy of the **Gifts and Benefits Policy**, made in accordance with the provisions of *Local Government Act 2009, Local Government Regulation 2012, Crime* and *Corruption Act 2001,* and current Council Policies.

Strategic policies are adopted by Council due to its desire to influence the direction of an issue or assist in the delegated decision making of Council officers. Strategic policies should follow the jurisdiction provided to Council through its Corporate Plan; the **Gifts and Benefits Policy** is approved by the Mount Isa City Council for the operations and procedures of Council.

.....
Tim Rose
Chief Executive Officer

DOCUMENT VERSION CONTROL					
Governance/Policies/Strategic Doc ID# XXX				POLICY TYPE	Strategic (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS		
V1	XXX	XXX	**Responsible Officer –** Coordinator Governance and Disaster Management		
				REVIEW DUE	10.2028

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DISTRIBUTION AND DISSEMINATION			
Internal email to all employees	X	Section meetings / Toolbox talks	X
Internal email to all councillors	X	Included in employee inductions	X
Employee noticeboards	X	Uploaded to Council website	X
Internal training to be provided		External training to be provided	
Registered in magiQ	X		

STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

Gifts and Benefits Policy

RESOLUTION NO: XXX VERSION V1

1. STATEMENT

The objectives of this policy are:

- To provide guidance to Councillors and employees who are offered gifts, rewards or benefits in connection with duties while representing Council or as a result of a Council activity. For the purposes of this policy "hospitality" is considered to be included in the term "benefits"
- To ensure Councillors and Council employees uphold the *Local Government Act 2009* principles as outlined in Section 4(2):
  - a) transparent and effective processes, and decision-making in the public interest
  - b) sustainable development and management of assets and infrastructure, and delivery of effective services, and
  - c) democratic representation, social inclusion and meaningful community engagement, and
  - d) good governance of, and by, local government, and
  - e) ethical and legal behaviour of Councillors, local government employees and councillor advisors.

2. PURPOSE

Councillors and Council employees hold positions of public trust and must carry out their duties impartially and with integrity. The provision of gifts and benefits to Councillors and Council employees can create perceptions of a conflict of interest and it is appropriate to question why they are offered and whether they should be accepted.

The *Public Sector Ethics Act 1994*, identifies the following four ethics principles as fundamental to good public administration:

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

This policy is to establish guidelines for the giving and receiving of gifts and benefits by Councillors and Council employees to avoid any potential conflicts of interest or breaches of the *Local Government Act 2009* and all other regulations as outlines in 5. Associated Legislation and Policies.

3. COMMENCEMENT

This policy will commence on and from 27 August 2025. It replaces all other policies or arrangements governing gifts and benefits (whether written or not).

4. STRATEGIC PLAN LINKS

This policy aligns with the Mount Isa City Council Corporate Plan 2025-2030 theme:

- Our Organisation – inclusive and ethical governance through proactive engagement with all sectors of the community, council and all levels of government.

5. ASSOCIATED LEGISLATION AND POLICIES

- *Local Government Act 2009*

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- *Local Government Regulation 2012*
- *Local Government Electoral Act 2011*
- *Public Sector Ethics Act 1994*
- *Crime and Corruption Act 2001*
- Code of Conduct for Councillors
- Code of Conduct for Employees
- Entertainment and Hospitality Policy
- Performance Misconduct Policy
- Procurement Policy

6. HUMAN RIGHTS COMMITMENT

Mount Isa City Council (Council) has considered the human rights protected under the *Human Rights Act 2019* when approving and/or amending this policy. When applying this policy, Council will act and made decision in a way that is compatible with human rights and consider a human right relevant to the decision.

7. SCOPE

This policy applies in relation to any gift and benefit received by Councillors or Council employees from external parties and is intended to highlight the legal and ethical issues that should be taken into account in deciding whether to accept a gift or benefit.

This policy does not apply to electoral gifts to Councillors as defined in the *Local Government Electoral Act 2011*.

8. GIFTS AND BENEFITS – VALUE GUIDELINES

- Gifts and benefits of $150.00 (including GST) or less are considered nominal (unless cumulative amount exceeds that value from the same donor within a financial year)
- Gifts and benefits over the value of $150.00 (including GST) are considered of value.

9. GUIDING PRINCIPLES

9.1 Gifts and Benefits Received

Sometimes people who deal with Mount Isa City Council wish to express appreciation for services or assistance given by a Councillor or a Council employee or wish to demonstrate good faith in a business relationship by giving some form of gift or benefit.

In some circumstances the giving of a gift or benefit has the potential to compromise a person by creating a sense of obligation and thereby affecting impartiality. Councillors and Council employees should always by mindful of their obligations to maintain public confidence in Council.

As a general guide, if a Councillor or Council employee is offered a gift, they should put themselves in the position of the person offering the gift or benefit and consider why it is being given and whether acceptance is appropriate.

Each type of gift or benefit carries with it different risk that should be considered when deciding whether or not acceptance is appropriate. Lower risk gifts or benefits are those intended as a token of appreciation or memento, or a ceremonial or official gift from one organisation to another.

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It is important to consider the following:

- Relevant legislation
- Why the offer of a gift or benefit was made:
  - Was the gift or benefit intended to ingratiate the giver with the receiver for future influence?
  - Was it gratitude for a service that has been completed (so no scope for future influence)?
- The value and type of the gift or benefit (with higher value gifts/benefits warranting increased scrutiny)
- The sensitivity of the role of the recipient or the relationship of the parties (e.g. is the recipient a decision-maker as relevant to the giver)
- Whether the giving of the gift or benefit is being done publicly (more transparent) or in private, and
- The likely public perception of acceptance.

If unsure Councillors and Council employees should either decline the offer or the gift or benefit courteously by explaining that acceptance would be against Council policy or seek advice from the Chief Executive Officer or the Governance team.

9.2 Three categories of gifts and benefits received

Gifts and benefits received are broken into three categories for consideration:

- Gifts and benefits of nominal value - $150.00 (including GST) or less
- Gifts and benefits of value - $150.00 (including GST) or more
- Gifts and benefits NEVER to be accepted.

9.2.1 Gifts and benefits of nominal value

For the purpose of this policy, a gift or benefit of nominal value includes (but is not limited to):

- Gifts and benefits of a nominal value - $150.00 (including GST) or less that are infrequently offered
- Gifts of single bottle of reasonably priced alcohol or flowers as acknowledgement for giving a presentation or being a guest speaker
- Free meals and/or beverages of a modest nature provided to Councillors or Council employees who are formally representing Council and the meal and/or beverages is not provided withing the registration costs of the activity/event/travel
- Refreshments of a modest nature provided at a conference where a Councillor or Council employee is a guest speaker or is attending with the prior approval of management
- Marketing or corporate mementos such as (but not limited to) ties, scarves, pens, coasters, tie pins, diaries or chocolates
- Invitation to appropriate out of hours functions or social event organised by groups such as council committees and community organisations that Councillors or Council employees attend in their role of representing the Council.

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For Council employees – care must be taken concerning the cumulative nature of gifts and benefits from the same donor during a financial year (i.e. 1 July to 30 June). Should the amount exceed a total value of $150.00 (including GST) then those items are considered items of significant value.

For Councillors – the cumulative nature of gifts and benefits, from the same donor, is considered to be from the first day a Councillor is officially sworn into office until the last day of elected representation following the retirement or defeat of the said Councillor, regardless of the number of terms that the Councillor serves.

NB: While one-off gifts and benefits of nominal value are not required to be recorded on Council's Gifts and Benefits Register (which is maintained by the Governance Team), it is of paramount importance that all Councillors and Council employees who regularly attend community meetings, functions, events keep a personal record of attendance at all events where gifts and benefits and/or hospitality or entertainment are offered to ensure that the cumulative effect can be recognised and recorded on the appropriate Gifts and Benefits Declaration Form.

9.2.2 Gifts and benefits of value

For the purpose of this policy, a gift or benefit of more than nominal value includes (but is not limited to):

- Invitations to a corporate box at a sporting event or other entertainment event (e.g. Mount Isa Rodeo)
- Free or discounted tickets to major sporting or community events, corporate hospitality at a corporate facility at a major sporting event, products for personal use, the frequent use of facility such as gyms, use of a holiday home, travel or vehicles, free training excursions, gift hampers or vouchers
- Payment by suppliers for Councillors or Council employees to attend training seminars, conferences or other promotional or educational activities
- Payment by suppliers or potential suppliers for Councillors or Council employees to attend training seminars, conferences or other promotional or educational activities
- Free or subsidised meals and/or beverages provided by a potential supplier or contractor
- Free or subsidised meals and/or beverages provided infrequently and/or reciprocally, that have been arranged primarily for, or in connection with, discussion of official business.

Gifts or benefits of value offered and/or accepted by a Councillor or Council employee are to be recorded on Council Gifts and Benefits Register (which is maintained by the Governance Team). The Gifts and Benefits Declaration Form can be found on Council's Intranet.

In deciding whether to accept a gift or benefit, consideration should be given to whether refusal, in the circumstances could be discourteous or cause offence to a person offering the gift or benefit.

Care should be taken in handling circumstances where there are cultural differences. In some circumstances it is recognised that declining a gift may be difficult, inappropriate or offensive.

However, the overriding concern in considering whether to accept a gift or benefit is whether the gift or benefit is likely, or could reasonably be perceived, to affect the independent and impartial performance of duties.

9.2.3 Gifts and benefits which are NEVER to be accepted or given

For the purpose of this policy, gifts and benefits that are considered totally inappropriate and should never be accepted or given include (but are not limited to):

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- Cash, regardless of the amount
- Any item which may be readily converted into cash (e.g. shares)
- Access to confidential information
- Promise of a new job
- Preferential treatment (may include reciprocal favours given in return for a service provided by Council)
- Disposition of property or bequest, not necessarily land, can include goods and chattels (furniture, vehicles, tools etc) by one person to another without payment.

All gifts and benefits offered of a prohibited nature, as outlined above, are to be recorded using Council's Gifts and Benefits Declaration Form which can be found on Council's Intranet.

Where you decide to decline a gift or benefit (except where it could be considered to be a bribe or other potentially corrupt conduct – see Clause 11 – Bribery) you should politely thank the person for the offer and explain what your obligations are under this policy.

Where uncertainty exists as to what action to take regarding the offer of a gift or benefit, regardless of the occasion or purpose, refer to the decision making guide (Attachment A) to help you decide, or seek advice from the CEO or Governance Team.

9.3 What is NOT a gift or benefit for the purposes of this policy

For the purpose of this policy, a gift or benefit is NOT:

- Any product or service that genuinely has no connection to your role as a Councillor or Council employee
- Any product or service that is given to a Councillor or Council employee by the Council or another Council official (except a contractor) as an award, any other form of recognition or to celebrate an occasion
- Any discounted product or service if the discount is reasonable and generally available of capable of being negotiated by others not connected with Council and acceptance of the product or service will not compromise the Council or be seen to compromise the Council
- Any discounted product or service if the discounted is offered to staff generally (such as through a staff social club) and the arrangements will not compromise the Council or be seen to compromise the Council and the arrangements have the approval of the CEO
- Any product of service received in relation to your membership of any industrial or professional organisation, club or other association or body
- Any product or service received by a relative or associate from someone connection to Council if you genuinely did not know about it.

10. SOLICITING GIFTS AND BENEFITS

Soliciting gifts and benefits is strictly prohibited under any circumstances. If a Councillor or Council employee becomes aware of a situation of soliciting gifts and benefits, they must report it to the CEO immediately.

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11. BRIBERY

Acceptance of money or any other gifts or benefits perceived as bribery is strictly prohibited under any circumstances and must be report to the CEO immediately. The CEO may notify the Crime and Corruption Commission if any offer of money is made regardless of the giver's intention.

12. GIFTS GIVEN BY COUNCIL TO PERSON/S VISTING COUNCIL IN AN OFFICIAL CAPACITY

There are occasions when Council may wish to present a gift to a person visiting Council in an official capacity. This may include guest speakers at conferences, courses, seminars or workshops that Council has organised or visiting delegates whether intrastate, interstate or overseas.

Council has a selection of appropriate gifts which are available. Please refer to the Executive Management Team.

The gift must be for official purposes, and the requesting officer must be able to identify the benefit for Council and the public in giving the gift.

Prior approval must be given by:

- Requests from Council employees are to be approved by the relevant director
- Requests from Councillors are to be approved by the Mayor or the CEO
- Requests from the CEO are to be approved by the Mayor
- Requests from the Mayor are to be approved by the CEO.

The costs associated with purchasing the gift are to follow Council's normal procurement processes (refer to Council's Procurement Policy).

13. OFFICIAL GIFTS RECEIVED BY A COUNCILLOR OR COUNCIL EMPLOYEE

There are occasions when a Councillor or Council employee is involved in a conference, cultural, community of industry event where official gifts are presented or exchanged. Where it would appear not to be polite or appropriate to decline the offer, it is reasonable for official representatives of Council to accept the gift on behalf of Council.

All such gifts are considered the property of Council, not the individual representing Council, and are to be handed to the CEO as soon as possible after receipt of the item.

The Councillor or Council employee is required to complete a Gifts and Benefits Declaration Form which can be found on Council's intranet to accompany the item.

The CEO will assign responsibility of the item to Corporate Services who will ensure that the item is entered into Council's Asset Register.

If the gift if of an appropriate nature, it will be placed on display at Council's Administration Building. It will also detail the giver's details, reason and nature of the gift and date that it was gifted.

Should the gift not be suitable for public display the CEO will decide a suitable location with Council's facilities to store or dispose of the item in accordance with current policy and procedures.

14. VARIATIONS

Council reserves the right to vary, replace or terminate this policy from time to time.

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15. BREACH OF POLICY

Any actual or suspected breach of this policy will be managed by Council in accordance with its legislative obligations.

16. COMMUNICATION AND DISTRIBUTION

Council will make available to the public the Gifts and Benefits Policy, on our website at www.mountisa.qld.gov.au

DEFINITIONS

Councillor – Mayor and Councillors

Council employee – Any person employed directly by Mount Isa City Council, regardless of their employment status and contractors undertaking duties on behalf of Council

Gift – Any item of value such as money, voucher, entertainment, hospitality, travel, commodity, property that one person gives to another

Benefit – Something that is similar to a gift in that it is of value to the recipient but it is less tangible in nature (e.g. promise of a job or promotion, preferential treatments or access to confidential information)

Official Gift – a gift received by a Councillor or Council employee as representatives of Council. These gifts may be received from another local government, organisation or corporation that are bestowing a corporate gift (i.e. plaques, plates, vases, trophies, artwork) or souvenir, or a token of appreciation for a contribution to a conference or industry event.

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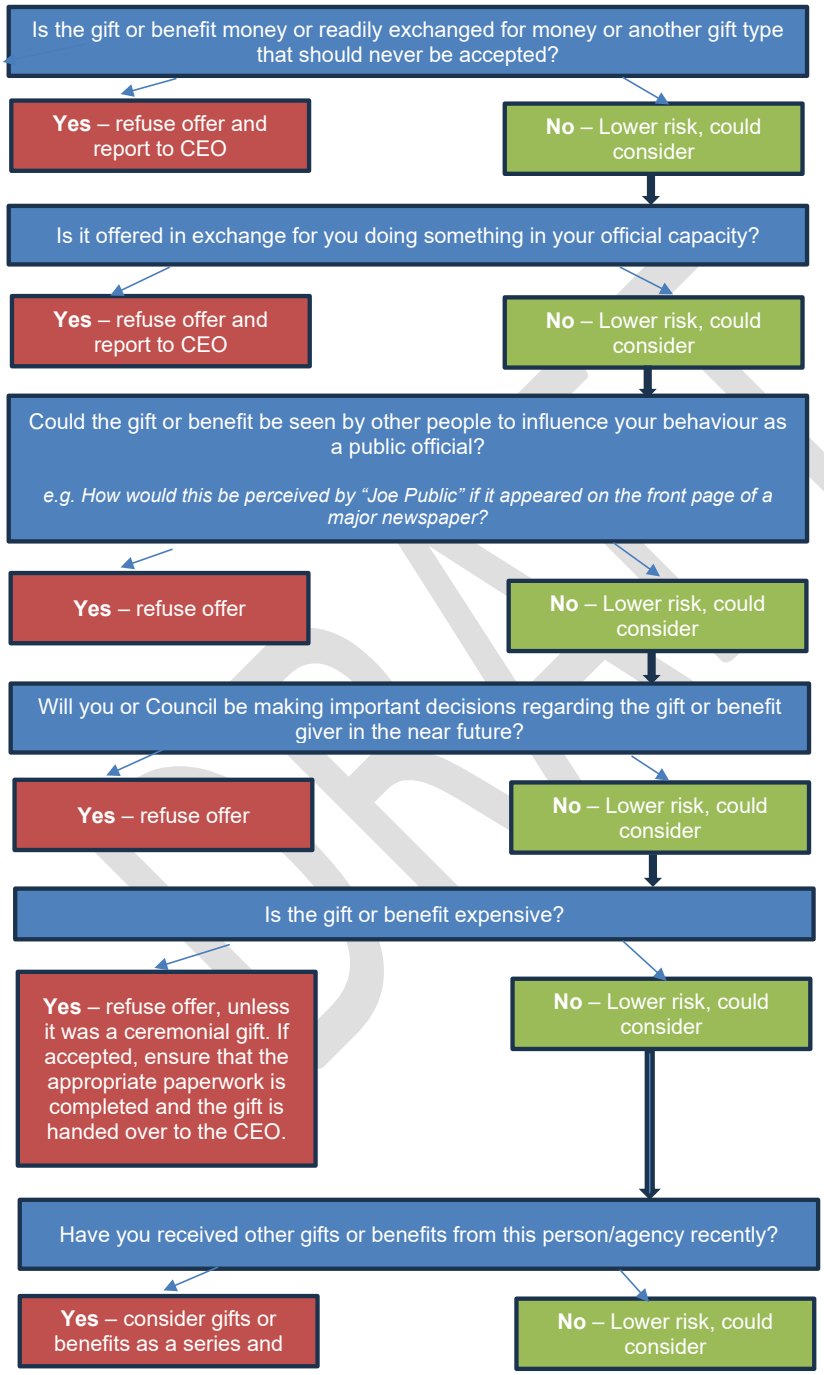
STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

Gifts and Benefits Policy

RESOLUTION NO: XXX VERSION V1

ATTACHMENT A
DECISION MAKING GUIDE



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STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

ICT Artificial Intelligence Policy

RESOLUTION NO. OM00/00/0000 VERSION V1

APPLIES TO STRATEGIC POLICIES ONLY

This an official copy of the **Artificial Intelligence Policy**, made in accordance with the provisions of *Local Government Act 2009, Local Government Regulation 2012, Anti-Discrimination Act 1991, Human Rights Act 2019* and *Information Privacy Policy 2009* and current Council Policies.

Strategic policies are adopted by Mount Isa City Council due to its desire to influence the direction of an issue or assist in the delegated decision making of Mount Isa City Council officers. Strategic policies should follow the jurisdiction provided to Council through its Corporate Plan; the **Artificial Intelligence Policy** is approved by the Mount Isa City Council for the operations and procedures of Council.

.....
Tim Rose
Chief Executive Officer

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DOCUMENT VERSION CONTROL					
Governance/Policies/Strategic Doc ID#				POLICY TYPE	Strategic (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS		
V1	XXX	XXX	**Responsible Officer –** Manager IT		
				REVIEW DUE	09/2028

DISTRIBUTION AND DISSEMINATION			
Internal email to all employees	X	Section meetings / Toolbox talks	X
Internal email to all Councillors		Included in employee inductions	X
Employee noticeboards	X	Uploaded to Council website	
Internal training to be provided		External training to be provided	
Registered in magiQ	X		

STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

ICT Artificial Intelligence Policy

RESOLUTION NO. OM00/00/0000 VERSION V1

1. STATEMENT

Artificial Intelligence (AI) technology presents an opportunity for Mount Isa City Council (Council) to enhance its service delivery to the Mount Isa community. Whilst AI can create efficiencies which improve service outcomes, Council recognises that it must develop an ethical AI policy to prevent outcomes that negatively affect individuals, communities, groups or the environment.

To ensure that AI is used ethically and in accordance with human rights, Council will apply Australia's AI Ethics Principles[i] (the Principles) to maintain public trust and confidence that Council's use of AI is safe, secure and reliable.

2. PURPOSE AND PRINCIPLES

Council will apply the Principles to guide Council employees in the ethical and effective use of AI technology. This policy sets out requirements for:

- safeguarding personal information, data and abide by other applicable laws when using approved AI technology
- evaluating AI technology prior to acquisition or approval of use, and
- managing quality control of the AI technology through the AI Lifecycle.

2. COMMENCEMENT

This policy will commence on and from XXX. It replaces all other policies or arrangements governing ICT Artificial Intelligence (whether written or not).

3. CORPORATE PLAN LINKS

This policy aligns with the Mount Isa City Council Corporate Plan 2025 – 2030 themes.

4. SCOPE

This policy applies to employees, contractors (including temporary contractors) and third-party providers who use or manage Information and Communication Technology (ICT) hardware or software, collectively referred to in the policy as "employees".

5. ROLES AND RESPONSIBILITIES

Roles	Responsibilities
Chief Executive Officer (CEO)	Responsible for ensuring the coordination, communication, implementation and adherence with this policy
Corporate Services (ICT team)	Strategic planning, due diligence, approval, implementation and governance of all AI technology
Directors and Managers	Responsible for ensuring AI technology being used in their departments have been vetted in accordance with this policy

6. WHAT IS AI?

Ther term AI is often used interchangeably to describe several technologies within AI that are used in machine-assisted decision-making applications including machine learning, robotic process automation (RPA), natural language programming, deep learning (neural networks), computer vision and robotics.

AI systems embrace a family of technologies that can bring together computer power, scalability, networking, connected devices and interfaces and data.

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These systems can be programmed to perform specific tasks such as reasoning, planning, natural language processing, computer vision, audio processing, interaction, prediction and more. With machine learning, AI systems can improve on tasks over time according to a set of human-defined objectives and can operate with varying levels of autonomy.

7. AI ETHICS PRINCIPLES

Human, societal and environmental wellbeing: AI systems should benefit individuals, society and the environment.

Human-centred values: AI systems should respect human rights, diversity and the autonomy of individuals.

Fairness: AI systems should be inclusive and accessible and should not involve or result in unfair discrimination against individuals, communities or groups.

Privacy protection and security: AI systems should respect and uphold privacy rights and data protection and ensure the security of data.

Reliability and safety: AI systems should reliably operate in accordance with their intended purpose.

Transparency and explainability: There should be transparency and responsible disclosure so people can understand when they are being significantly impacted by AI and can find out when an AI system is engaging with them.

Contestability: When and AI system significantly impacts a person, community, group or environment, there should be a timely process to allow people to challenge the use or outcomes of the AI system.

Accountability: People responsible for the different phases of the AI system lifecycle should be identifiable and accountable for the outcomes of the AI systems and human oversight or AI systems should be enabled.

8. APPLYING THE ETHICS PRINCIPLES

Implementing new technology comprising or incorporating AI

When considering implementing new technology (either by acquisition or internal development), or approving freeware applications for use, that comprises or incorporate AI, Council will conduct and AI impact assessment against the:

- the Principles
- Information Privacy Policy
- Records Governance Policy

This process will be conducted outside the standard software procurement procedures and will include a software assessment in accordance with the ICT Software Policy. The Information Technology team will oversee this process and will consult with relevant Council employees who possess subject matter expertise as needed and based on the specific application of the AI technology.

Creating an AI system

In circumstances where Council employees create an AI system, Council will maintain a standard which applies relevant Principles to the AI system throughout the AI life cycle.

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Decision making

Council must not use AI to make decisions that are excluded by law or have the potential to:

- contravene administrative law requirements or legality, reasonableness, rationality and transparency
- contravene privacy, data security or other legal requirements (including human rights obligations)
- compromise accuracy in decision making
- compromise the exercise or decision-making discretion or judgement, or
- significantly undermine public confidence in government administration.

AI may be used as a tool to assist in the decision-making processes. However, human oversight of the process, particularly the exercise of discretion or judgement, must be preserved.

Where decisions can be made using AI safely, accurately and free from bias, Council will be open and transparent about its use and clearly explain a person's right to challenge the use of outcomes of the AI system.

Acceptable use of AI technology

- ensure the AI technology has been authorised and implemented by the IT team. Under no circumstances should Council employees be using AI technology (including freeware applications) that has not been authorised and implemented by the IT team.
- ensure that AI technology is used with integrity, honesty and in a manner that respects the human rights, privacy and dignity of individuals, the community, groups and the environment.
- ensure any data or information used by the AI technology is properly sources, accurate and management appropriately.
- safeguard and protect sensitive data, intellectual property and confidential information when using AI technology.
- adhere to Council Employee Code of Conduct and other relevant Council policies and procedures.
- be transparent about the use of AI technology with stakeholders and the public.

Approved AI Freeware Usage

Council have reviewed and endorsed the use of Microsoft Copilot; this is currently included in council licenses and is managed and can be monitored by IT.

IT will ensure that access to unallowed systems will be blocked on Council network.

Information related to the Council that could potentially conflict with the *Information Privacy Act 2009* (Qld) and the Australian AI Principles will not be uploaded or stored in any AI system.

This includes, but is not limited to:

- Personal information of employees or individuals be it staff or members of the public
- Council financial information
- Legal information
- Passwords
- IT security

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9. SOFTWARE REGISTER

All AI software will be recorded in the Software Register as outlined in the ICT Software Policy. The Information Technology team are responsible for maintaining this register.

10. DISPUTES REGARDING THE USE OF AI

An individual will be able to challenge the use of an AI system, or the outcome from the AI system by submitting a complaint as outlined in Council's Complaint Policy. All complaints will be dealt with in accordance with Council's Complaints Policy and Procedures.

11. VARIATIONS

Council reserves the right to vary, replace or terminate this policy from time to time.

12. BREACH OF POLICY

Where Council reasonably believes an employee has breached this policy, the matter will be dealt with under the Performance and Misconduct Policy.

13. COMMUNICATION AND DISTRIBUTION

Council will make available to the public, the ICT Artificial Intelligence Policy on our website at www.mountisa.qld.gov.au.

Supervisors will ensure the policy is distributed as per the Distribution and Dissemination table on this policy.

9. DEFINITIONS

a) **AI Freeware**– refers to artificial intelligence software that is available for free. These tools can be used for various purposes, such as image generation, text analysis, conversational AI and more. This can include Co-Pilot, ChatGPT and other many others.

b) **AI** – refers to the ability of a computer system to perform tasks that typically require human intelligence, such as learning, problem-solving and decision making.

c) **AI Lifecycle** – means the following stages:

i. Design, data and modelling (such as planning, data collection and model building)

ii. Development and validation (such as training and testing)

iii. Deployment

iv. Monitoring and refinement (including fixing any problems that occur).

ASSOCIATED LEGISLATION AND POLICIES

- Anti-Discrimination Act 1991 (Qld)
- Human Rights Act 2019 (Qld)
- Information Privacy Act 2009 (Qld)
- Complaints Policy
- Employee Code of Conduct
- Employee Performance and Misconduct Policy
- ICT Software Policy
- Information Privacy Policy

DRAFT

[i] A voluntary framework published by the Commonwealth Department of Industry, Science and Resources.

DRAFT

STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

Place Names and Property Addressing Policy

RESOLUTION NO. TBA VERSION 1

APPLIES TO STRATEGIC POLICIES ONLY

This is an official copy of the **Place Names and Property Addressing Policy**, made in accordance with the provisions of the *Local Government Act 2009, Local Government Regulation 2012, Mount Isa City Council's Local Laws and Subordinate Local Laws*.

Strategic policies are adopted by Council due to its desire to influence the direction of an issue or assist in the delegated decision making of Council officers. Strategic policies should follow the jurisdiction provided to Council through its Corporate Plan; this Policy is approved by the Mount Isa City Council for the operations and procedures of Mount Isa City Council.

.....
Tim Rose
Chief Executive Officer

DOCUMENT VERSION CONTROL					
Governance/Policies/Strategic Doc ID# 000000				POLICY TYPE	Strategic (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS		
V1	10.11.2025	TBA	**Responsible Officer -** Technical Services Coordinator		
				REVIEW DUE	30.06.2028

DISTRIBUTION AND DISSEMINATION			
Internal email to all employees	X	Section meetings / Toolbox talks	
Internal email to all councillors		Included in employee inductions	
Employee noticeboards		Uploaded to Council website	X
Internal training to be provided		External training to be provided	
Registered in MagiQ	X		

STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

Place Names and Property Addressing Policy

RESOLUTION NO. TBA VERSION 1

1. PURPOSE

The objective of this policy is to provide a clear and consistent understanding of property addressing across the Mount Isa City Local Government Area. It has been established to:

- provide a unique and identifiable address for each property within the region
- provide a property identifier to facilitate emergency vehicles response and
- provide for prompt and efficient responses from services providers.

This policy interprets Council's compliance with the Rural and Urban Addressing Standard (AS/NZS 4819:2011) and the Queensland Location Address Management Framework.

2. COMMENCEMENT

This policy will commence on the resolution date. It replaces all other policies or arrangements governing property addressing (whether written or not) and should be read in conjunction with the:

- Australian/New Zealand Standard – Rural and Urban Addressing (AS/NZS 4819:2011)

3. APPLICATION

This policy applies when the Council is required to number any lot, building or structure adjoining a road.

4. ADDRESSING

4.1 Where new addresses are expected as part of a Development Application, a proposed address must be agreed and registered between the Developer / Owner and Council, prior to approval.

4.2 All land shall be allocated a single number or range of numbers.

4.3 Numbers will progress from the Datum Point increasing with even numbers to the right and odd numbers on the left. Where the numbers are opposite (even are on the left), Council must retain the existing numbering order of the street.

4.4 Land locked parcels (no street frontage) are to be issued an alpha numeric extension where suitable

4.5 Where there is an incomplete development, Council shall provide a bulk allocation of numbers based on increments of 20m (standard frontage) to the land not yet configured and they will be used for the new development.

4.6 Where allotments are amalgamated (merged) into one allotment, the previously allocated numbers are to remain. However, depending on the type of development a range or one number can be allocated based on the location of the main entrance.

4.7 Locality names used in addresses are to be the official gazettal locality names (e.g. "HEALY" not "HEALY HEIGHTS")

4.8 Council will retain the ability to depart from this numbering methodology where a new address is an infill address (a parcel between two existing numbers) or where no other practical options are available.

4.9 Other numbering requirements shall be in accordance with the Australian Standard for Rural and Urban Addressing (AS/NZS 4819:2011).

5. URBAN ADDRESSING

Urban addressing applies to properties outside the rural addressing area. Every address within the boundary area may be given a number or a number range. Such sites may include public reserves, school, public buildings and any other fixtures. Both developed and undeveloped properties should be provided with a number.

5.1 In the case of loops and circuit roads, numbering should progressively increase in the clockwise direction.

5.2 Cul-de-sac numbering should progressively increase so that odd and even numbers meet at the top of the court head (i.e. odd numbers should never continue onto the even side and vice versa).

5.3 Units should be numbered with numbers that correspond to the lot numbers on the survey plans.

5.4 For corner allotments (allotments with two different street frontages) two numbers are to be allocated, one for each street. However, the main point of entry should be the official "primary address", the other number is to remain as an alternative address.

5.5 Alpha numeric extensions may only be used when an infill subdivision warrants it and the alternative of renumbering is unacceptable or unwarranted. The first lot in the street numbering progression is to receive a number without an alpha numeric extension, the second lot an "A" extension etc

5.6 Where separate buildings are located on the one parcel, these are to be treated as units in most cases and provided secondary addresses as appropriate.

6. RURAL ADDRESSING

Rural addressing applies to properties in the rural address area.

6.1 Council will provide place one entry/directional signage for named rural properties (e.g. stations / homesteads). The sign must use Standard Drawings MICC-SD-0001 and MICC-SD-0002, refer Attachment A.

6.2 A rural address site shall be assigned one primary rural address number, providing the property has a defined access and there is infrastructure on the property, such as a house, stock yards, shed etc. The allocated rural addressing number is determined in a logical sequence based upon the recognised state-controlled road chainages or datum points in Council's Roads Register.

6.3 Where a secondary entrance to infrastructure, or a promoted tourism/camping area, exists on the same land parcel, and there is an established entrance recognised by the State or Council, these will be recorded as a secondary address and registered in the system.

7. PLACE NAMES

7.1 Proposed names must fit in the character of the locality and in accordance with the Place Names Act with preference to those on the Proposed Place Names Register.

7.2 Place names require Council resolution and the official name should be referenced in projects, records and infrastructure as appropriate.

8. RESPONSIBILITIES

8.1 Mount Isa City Council shall be responsible for:

8.1.1 Assigning addresses and places in accordance with State and Federal guidelines and frameworks.

8.1.2 Providing the State of Queensland regular updates of pending, new and cancelled addresses.

8.1.3 For named rural properties, supplying and installing a standard entrance sign at the turn-off to the primary entrance.

8.1.4 Installing and maintaining road name and public place name signs at entrances of public roads and parks.

8.1.5 Providing pending addresses for reconfiguration of a lot or proposed subdivision developments.

8.1.6 The maintenance, repair and replacement of signage after initial signage has been installed.

8.1.7 Update Rating Systems on receipt of Land Titles Documents.

8.1.8 Updating corporate property datasets and the Proposed Place Names Register.

8.2 Property Owners shall be responsible for:

8.2.1 Displaying property addresses in accordance with AusPost standards.

8.2.2 Notifying Council of any issues regarding the primary entrances, condition or locations of signage.

9. VARIATIONS

Council reserves the right to vary, replace or terminate this policy from time to time.

10. COMMUNICATION AND DISTRIBUTION

Council will make available to the public, this Policy and any associated Fact Sheets.

11. DEFINITIONS

Datum Point means the commencement point for any sequence of address number used on any public or private road as per the from and to reference in Council's Road Register.

Rural means the geographic area located outside of the Mount Isa and Camooweal urban and urban fringe areas as defined under Local Law.

Rural Address Number means a number derived from the distance between a datum point and a property access point.

12. ASSOCIATED LEGISLATION AND POLICIES

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Place Names Act 1994*
- AS/NZS 4819:2011 – Rural and Urban Addressing Standard
- AusPost Street Mail Service – Conditions of Delivery Appendix 2
- Mount Isa City Council's Local Laws and Subordinate Local Laws

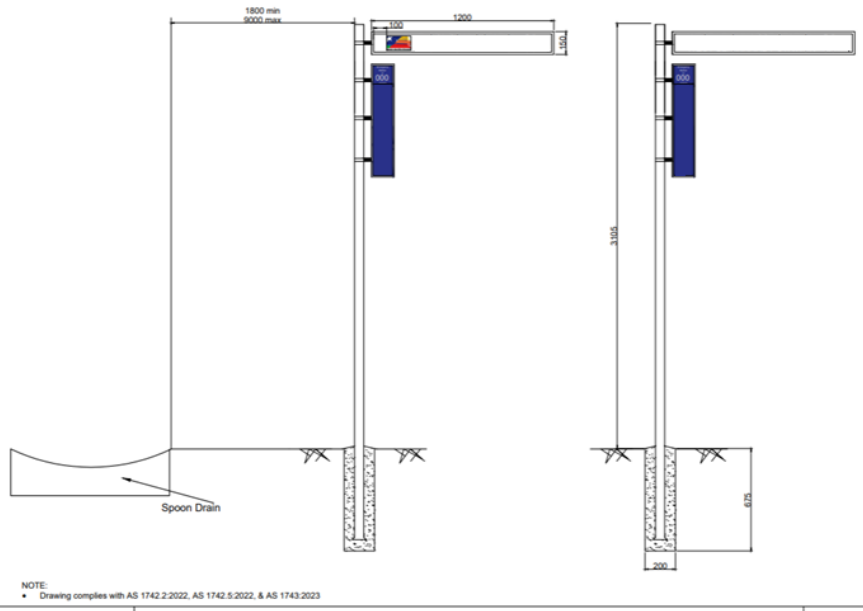
STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

Place Names and Property Addressing Policy

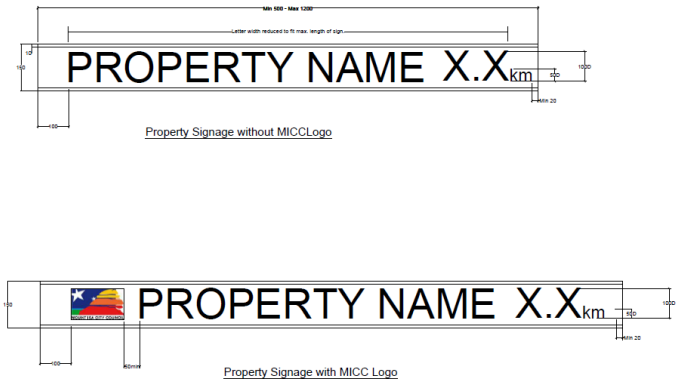
RESOLUTION NO. TBA VERSION 1

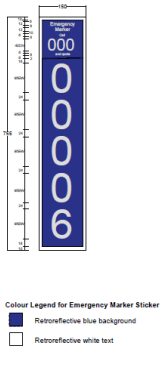
ATTACHMENT A: MICC STANDARD DRAWINGS ASSOCIATED TO POLICY



NOTE:
- Drawing complies with AS 1742.2:2022, AS 1742.5:2022, & AS 1743:2023

Drawn By: PB	PROPERTY ADDRESS BLADE SAMPLE OF REMOTE AREA OF MICC	Date: 24/10/2025
Checked By: GH		Size: A3
Scale: Not to Scale		Drawing No.: MICC-SD-0003





NOTE:
- Drawing complies with AS 1742.5-2017, & AS 1743:2023

All Dimensions are in mm

Drawn By:	Padam Bhattarai	MOUNT ISA CITY COUNCIL STANDARD DRAWING	Date: 20/10/2025
Checked By:	Geraldine Hollyman		Org. Size A3
Scale	Not to Scale	Rural Property Address & Emergency Marker Signage	MICC-SD-0002

STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

Councillor Gifts and Benefits Policy

RESOLUTION NO: XXX VERSION V5

APPLIES TO STRATEGIC POLICIES ONLY

This an official copy of the **Councillor Gifts and Benefits Policy**, made in accordance with the provisions of *Local Government Act 2009, Local Government Regulation 2012, Crime* and *Corruption Act 2001,* and current Council Policies.

Strategic policies are adopted by Council due to its desire to influence the direction of an issue or assist in the delegated decision making of Council officers. Strategic policies should follow the jurisdiction provided to Council through its Corporate Plan; the **Councillor Gifts and Benefits Policy** is approved by the Mount Isa City Council for the operations and procedures of Council.

.....
Tim Rose
Chief Executive Officer

DOCUMENT VERSION CONTROL					
Governance/Policies/Strategic Doc ID# 3580				POLICY TYPE	Strategic (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS		
V1	18.04.2017	OM11/04/18	**Responsible Officer –** Chief Executive Officer		
V2	14.10.2020	OM20/10/20	**Responsible Officer –** Chief Executive Officer		
V3	04.12.2023	CEO APPROVED	**Responsible Officer –** Chief Executive Officer		
V4	27.08.2025	OM04/ 08/25	**Responsible Officer –** Coordinator Governance and Disaster Management		
V5	XXX	XXX	**Responsible Officer –** Coordinator Governance and Disaster Management		
				REVIEW DUE	08.2028
				EXTINGUISH	XXX

DISTRIBUTION AND DISSEMINATION			
Internal email to all employees		Section meetings / Toolbox talks	
Internal email to all councillors	X	Included in employee inductions	
Employee noticeboards		Uploaded to Council website	X
Internal training to be provided		External training to be provided	
Registered in magiQ	X		

1. PURPOSE

The purpose of the Councillors Gifts and Benefits Policy is to clearly outline the obligations of Mount Isa City Council's ("Council") councillors when offered or offering gifts or benefits in connection with their duties while representing Council. This policy supports Council's commitment to the ethics principles outlined in the *Public Sector Ethics Act 1994* which are declared to be fundamental to good public administration. The ethics principles are:

EXTINGUISH

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

This policy does not apply to electoral gifts.

2. COMMENCEMENT

This policy will commence on and from 27 August 2025. It replaces all other policies or arrangements governing gifts and benefits (whether written or not).

3. APPLICATION

This Policy applies to all councillors, including the mayor of Mount Isa City Council. Even if accepted or declined, gifts may lead to conflicts of interest be that actual or perceived. Refer to sections 150EG and 150EN of the *Local Government Act 2009*.

4. DEFINITIONS

Gift and/or Benefit – means access, favour, preferential treatment, a present or gift offered to show favour toward, promote an event, honour an occasion, or make a gesture of assistance or goodwill, or other advantage offered to an individual offered outside of normal contractual arrangements. The dollar value of the benefit may be hard to define, but it will be valued by the receiving individual, and because of this, may be used to influence the individual's behaviour.

Examples of benefits may include but are not limited to:

a) Cultural or social events

b) Access to confidential information

c) Promises of a job

d) Cash, currency, or the transfer of money

e) Discounts

f) The provision of or use of property, equipment, or services free of charge, or at a reduced rate

g) A loan of money or equipment, including the provision of overdraft facilities or guarantor for a loan

h) The sale of property or equipment with a sale price below proper valuation

i) Hospitality, including meals, drinks, entertainment and/or accommodation

j) Travel

k) Personal services

l) Artwork

m) Making a payment or contribution at a fundraising function

5. RESPONSIBILITIES

EXTINCT ISH

5.1 Councillors must not accept or give any gift, other than a token or memento, in connection with the performance of their official duties with Council unless it can be shown to be of a benefit to Council and the public generally.

5.2 Councillors must be mindful of their obligation to maintain public confidence in Council and must be aware that acceptance or giving of any gifts or benefits from or to an external party, may, or may be seen, to affect the performance of official duties, or influence, or to be seen to influence, their decision-making or conduct.

5.3 Councillors must not ask for, or encourage, the taking of any form of gift or benefit in connection with the performance of their official duties with Council.

5.4 Councillors must not ask for, or encourage, the giving of any form of gift or benefit in connection with the performance of their official duties with Council.

5.5 The giving and receiving of token gifts which amount to a value of no more than $50 and are not gifted for a return of service or favour are not included in this policy. Examples of token gifts include a box of chocolates or handmade gifts.

5.6 Any gift or benefit received or given by a councillor in connection with the performance of their official duties with Council must be declared to the Chief Executive Officer ("CEO") by the completing of a Gifts and Benefits Declaration form.

5.7 All gifts and benefits should be declared at meetings where the matters concerning the donor or done are under discussion.

6. RECORDING THRESHOLDS

6.1 Any gift or benefit received or given by a councillor that has an estimated value of $150 (GST inclusive) or more must be declared and recorded on Council's Gifts and Benefits Register by the completion of a Gifts and Benefits Declaration form submitted to the Governance section within 10 days of acceptance.

6.2 Additionally, any gift or benefit received or given by a councillor, whether retained by the councillor or Council and totalling more than $500 in the term, must be recorded in the councillor's Register of Interests.

7. MULTIPLE GIFTS/BENEFITS AND CUMULATIVE VALUE

7.1 Where multiple gifts or benefits are accepted or given from the same provider or on behalf of the same organisation and the cumulative value is more than $150 (GST inclusive) in a financial year, then each gift or benefit must be reported on the Gifts and Benefits Register once the relevant threshold is reached or is considered likely to be reached in the future.

8. GIFTS AND BENEFITS REGISTER

8.1 The Gifts and Benefits Register is maintained by Council's Governance team and will record the following information:

a) Details of gift/benefit

b) Date it was gifted/provided

c) Estimated fair market value of the gift/benefit

d) Name of Individual and/or organisation who offered or was offered gift/benefit

e) Name of gift/benefit recipient

EXTINGUISH

f) Whether the gift was retained by the recipient

9. ACCEPTANCE OF GIFTS OR BENEFITS

9.1 Councillors who are offered gifts or personal benefits in relation to the conduct of Council business must decide whether it is appropriate to accept the gift or personal benefit (refer Attachment A) by considering:

a) The nature of the gift

b) Why was the offer made?

c) Do they have concerns that the acceptance of the gift or benefit may have created an obligation on their part

d) The public perception of acceptance of the gift or benefit

9.2 If in doubt, Councillors should seek clarification from the CEO.

9.3 Ceremonial, cultural, or historical gifts officially offered as a part of a cultural or community practice should be accepted irrespective of value, on behalf of Council. Any such gift received in this way must be declared and recorded on Council's Gifts and Benefits Register by the completion of a Gifts and Benefits Declaration form submitted to the Governance section within 10 days of acceptance. Governance will provide the CEO advice in relation to the appropriate display of the gift, where applicable.

10. OFFERING OF GIFTS OR BENEFITS

10.1 Any gift or benefit offered by a councillor must be for official purposes and councillors must be able to identify the benefit for Council and to the public generally.

10.2 Councillors who are offering gifts or personal benefits in relation to the conduct of Council business must decide whether it is appropriate to offer the gift or personal benefit (refer Attachment A) by considering:

a) The nature of the gift

b) Why was the offer made?

c) Do they have concerns that the acceptance of the gift or benefit may have created an obligation on another party?

d) The public perception of acceptance of the gift or benefit

10.3 If in doubt, Councillors should seek clarification from the CEO.

10.4 Ceremonial, cultural, or historical gifts officially offered as part of a cultural or community practice should be offered where appropriate, on behalf of Council.

a) When considering offering such a gift, Councillors should always seek written approval from the CEO before deciding whether to offer the gift.

b) When considering offering such a gift, Councillors should seek and consider community understandings and perceptions about the gift, including who the gift will be made to, the purpose of the gift, whether the gift could be perceived as an indicator of influence, special favour, or endorsement of the recipient by Council, and how the gift should be offered.

11. NON-ACCEPTANCE OF GIFTS OR BENEFITS

11.1 Councillors must not accept gifts or benefits, irrespective of its value, where:

EXTINGUISH

a) It is considered a gift of influence, where it may be seen to affect the performance of the councillor's official duties.

b) The donor may interpret that the councillor may be or be perceived to be under obligation to the donor as a result of accepting the gift or benefit.

c) The gift is cash. Where cash is offered to a councillor, they must decline the offer and report it to the CEO.

12. RETENTION OF GIFTS OR BENEFITS

12.1 Where a councillor decides it is appropriate to accept the gift or benefit, over the value of $150 (GST inclusive), it becomes property of Council and must remain at Council.

12.2 Where the councillor believes the gift or benefit may only be utilised by the individual, or they would like to retain the gift or benefit for personal use, the Councillor may apply to the CEO, in writing, for approval by completing Council's Gifts and Benefits Declaration Form

13. CORPORATE HOSPITALITY

13.1 In order to establish effective working relationships, exchange information and enhance effectiveness of the Council, councillor participation in modest forms of hospitality is permitted where;

a) it is in the normal course of business

b) it is appropriate cultural practice or etiquette.

c) it is normal hospitality associated with greeting and meeting eg tea and coffee

d) it relates to official duties which has a public benefit and is disclosed in accordance with this policy

14. SPONSORED HOSPITALITY BENEFIT

14.1 Councillors are required to declare to Council, each sponsored hospitality benefit received by themselves or a relative valued at more than $150 (GST inclusive), other than in an official capacity where:

a) travel has been undertaken or

b) accommodation has been used and

c) a contribution, whether financial or non-financial, for the cost of the travel or accommodation is made by another person

14.2 Council does not consider a person has received a sponsored hospitality benefit if:

a) the contribution was made by the person's spouse, other family member or friend and

b) there could not be a perception of a conflict of interest, financial or otherwise, relating to the contribution

14.3 Additionally, any sponsored hospitality benefit received by a councillor, or a person related to a councillor, must be recorded in the Councillor's Register of Interests as prescribed in the *Local Government Regulation 2012,* Schedule 5 (13).

15. VARIATIONS

15.1 Council reserves the right to vary, replace or terminate this policy from time to time.

EXTINGUISH

16. BREACH OF POLICY

16.1 Any actual or suspected breach of this policy will be managed by Council in accordance with its legislative obligations.

17. COMMUNICATION AND DISTRIBUTION

17.1 Council will make available to the public the Councillors Gifts and Benefits Policy, on our website at www.mountisa.qld.gov.au

DEFINITIONS

ASSOCIATED LEGISLATION AND POLICIES

- *Local Government Act 2009*
- *Local Government Regulations 2012*
- *Crime and Corruption Act 2001*
- *Public Sector Ethics Act 1994*
- Code of Conduct for Councillors

EXTINGUISH

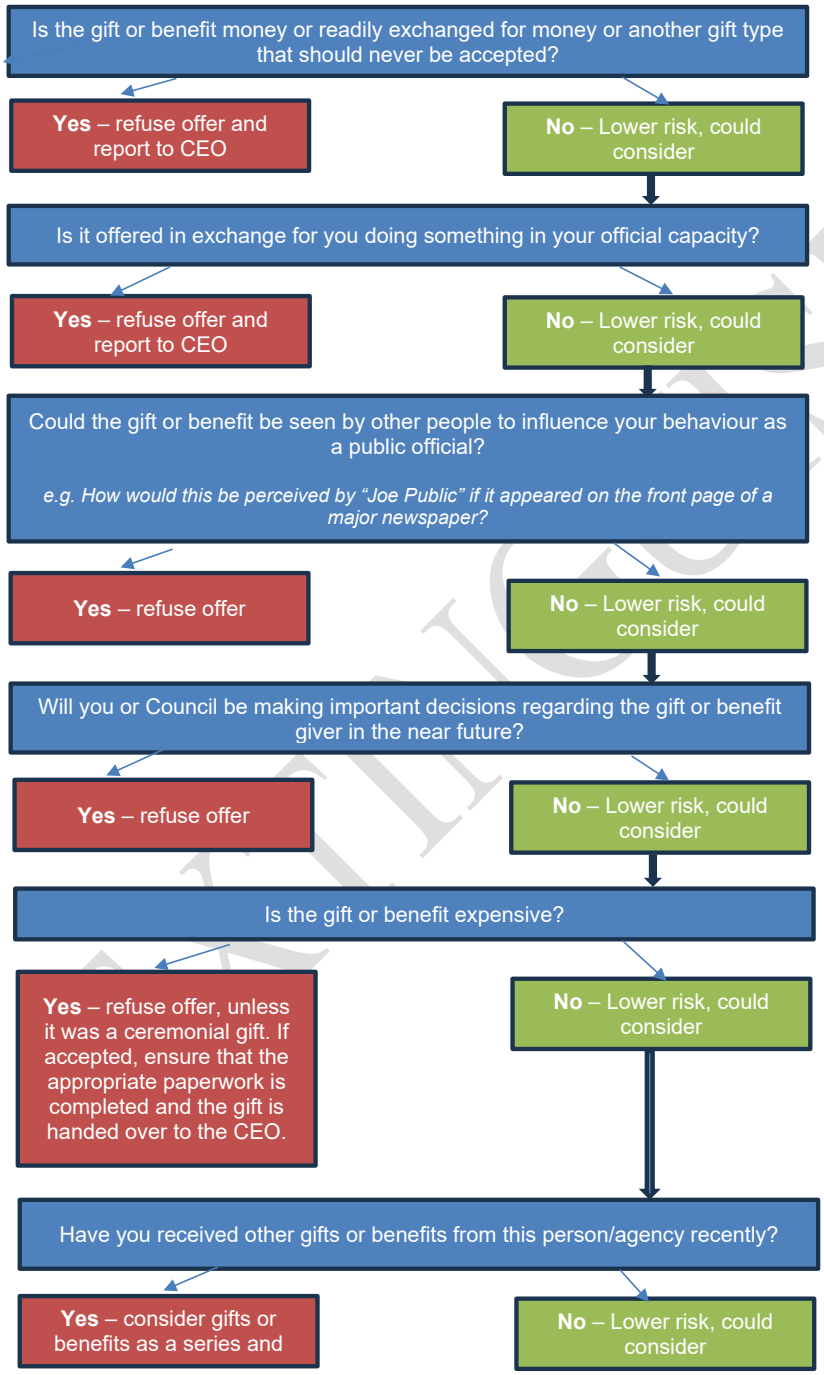
STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

Councillor Gifts and Benefits Policy

RESOLUTION NO: XXX VERSION V5

ATTACHMENT A
DECISION MAKING GUIDE



STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

Employee Gifts and Benefits Policy

RESOLUTION NO. XXX VERSION V4

APPLIES TO STRATEGIC POLICIES ONLY

This an official copy of the **Employee Gifts and Benefits Policy**, made in accordance with the provisions of *Local Government Act 2009, Local Government Regulation 2012, Public Sector Ethics Act 1994, Crime and Corruption Act 2001* and current Council Policies.

Strategic policies are adopted by the Chief Executive Officer following endorsement by the Executive Management Team. Strategic policies are adopted to influence the direction of an issue or assist in the delegated decision making of Council officers. Strategic policies should follow the jurisdiction provided to Council through its Corporate Plan; the **Employee Gifts and Benefits Policy** is approved by the Mount Isa City Council for the operations and procedures of Council.

.....
Tim Rose
Chief Executive Officer

EXTINGUISH

DOCUMENT VERSION CONTROL					
Governance/Policies/Strategic Doc ID #3579				POLICY TYPE	Strategic (CEO)
VERSION	DATE	RESOLUTION NO.	DETAILS		
V1	18.04.2018	OM11/04/18	**Responsible Officer -** Chief Executive Officer		
V2	12.08.2020	OM13/08/20	**Responsible Officer -** Chief Executive Officer		
V3	14.11.2023	CEO Approved	**Responsible Officer - Chief Executive Officer**		
V4	XXX	XXX	**Responsible Officer – Coordinator Governance and Disaster Management**		
				REVIEW DUE	08.2025
				EXTINGUISH	XXX

DISTRIBUTION AND DISSEMINATION			
Internal email to all employees	X	Section meetings / Toolbox talks	X
Internal email to all councillors		Included in employee inductions	X
Employee noticeboards	X	Uploaded to Council website	
Internal training to be provided		External training to be provided	
Registered in magiQ	X		

STRATEGIC POLICY

MOUNT ISA CITY COUNCIL

Employee Gifts and Benefits Policy

RESOLUTION NO. XXX VERSION V4

1. PURPOSE

The purpose of the Employee Gifts and Benefits Policy is to clearly outline the obligations of Mount Isa City Council ("Council") employees in relation to fees, gifts or benefits in connection with their duties while representing Council. This policy supports Council's commitment to the ethics principles outlined in the *Public Sector Ethics Act 1994* which are declared to be fundamental to good public administration. The ethics principles are:

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

2. COMMENCEMENT

This Policy will commence on and from 14 November 2023. It replaces all other policies or arrangements governing gifts and benefits for employees (whether written or not).

3. APPLICATION

This policy applies to employees, agents and contractors (including temporary contractors) of Council, collectively referred to in this policy as "employees". This policy does not apply to councillors.

4. DEFINITIONS

Fee, Gift or Benefit – means the giving of access, favour, preferential treatment, a present or gift offered to show favour toward, promote an event, honour an occasion, or make a gesture of assistance or goodwill, or other advantage offered to an individual outside of, or in addition to, normal contractual arrangements, Council fees and charges, or legislative provisions. The dollar value of the benefit may be hard to define, but it will be valued by the receiving individual, and because of this, may be used to influence the individual's behaviour.

Examples of benefits may include but are not limited to:

a) Invitation to Cultural or social events

b) Access to confidential information

c) Promises of a job

d) Artwork or other Intellectual property

e) Making a payment or contribution at a fundraising function

5. RESPONSIBILITIES

5.1 Pursuant to s199(3) of the *Local Government Act 2009*; a local government employee must not ask for, or accept, a fee or other benefit for doing something as a local government employee.

5.2 Employees must be mindful of their obligation to maintain public confidence in Council. The giving or receiving of any gifts or benefits may give rise to conflicts of interest.

5.3 The giving and receiving of token gifts or momentos which amount to a value of no more than $50 and are not gifted for a return of service or favour are not included in this policy. Examples of token gifts include a box of chocolates or handmade gifts. Examples of momentos include stationary items.

5.4 Any fee, gift or benefit received or given by an employee in connection with the performance of their official duties with Council must be declared to the Governance team in writing within 10 days of the giving or receiving of the fee or benefit.

EXTINGUISH

6. RECORDING THRESHOLDS

6.1 Any fee, gift or benefit given or received by a Council employee that has an estimated value of $150 (GST inclusive) or more must be declared to the Chief Executive Officer ("CEO") through the completion of a Gift and Benefit Declaration form within 10 days of giving or receiving or giving the benefit.

6.2 Where multiple gifts or benefits are accepted or given from the same provider or on behalf of the same organisation and the cumulative value is more than $150 in a financial year, each gift or benefit must be recorded on the Gifts and Benefits Register once the relevant threshold is reached or is considered likely to be reached in the future.

6.3 Additionally, any benefit given or received by the CEO, senior executive employee or a relation of the CEO or executive employee, whether retained by the individual or by Council and which exceeds the total value of $500 must be recorded on their Register of Interests.

6.4 All declarations should be submitted to the Governance team to be recorded in the Gifts and Benefits Register.

6.5 Gifts and benefits not required to be reported include, but are not limited to:

a) Items received under an approved employee health and well-being program or an appropriately approved rewards and recognition program;

b) Items received by family or personal friends offered purely in a personal capacity.

7. GIFTS AND BENEFITS REGISTER

7.1 The Gifts and Benefits Register is maintained by Council's Governance team and will record the following information:

a) Details of the gift/ benefit;

b) Date gifted/provided;

c) Fair market value of the gift;

d) Name of individual and/or organisation that offered the gift /benefit;

e) Name and position of gift recipient;

f) Details of how the gift or benefit was dealt with (eg use by the organisation, retained by an individual employee or group of employees, or non-acceptance); and

g) Reason for gift.

8. ACCEPTABLE ACCEPTANCE AND RETENTION OF GIFTS

8.1 Ceremonial, cultural, or historical gifts officially offered as a part of a cultural or community practice should be accepted irrespective of value, on behalf of Council. Any such gift must not be for doing something as a local government employee.

8.1.1 Any such gift received in this way must be declared and recorded on Council's Gifts and Benefits Register by the completion of a Gifts and Benefits Declaration form submitted to the Governance team within 10 days of acceptance. Governance will provide the CEO advice in relation to the appropriate display of the gift, where applicable.

8.1.2 Where such a gift is accepted, over the estimated value of $150 (GST inclusive), it becomes property of Council and must remain at Council.

EXTINGUISH

8.1.3 Where the employee believes the gift or benefit may only be utilised by an individual, or would like to retain for personal use, the employee may apply to the CEO, in writing, for approval.

8.1.4 Where a gift or benefit is accepted as an appreciation for a task or service carried out by more than one employee, the gift should be shared with the group where possible.

8.2 Prizes won by employees while representing Council on official business (eg; business card prize draw at a conference) may be accepted and retained by employees.

8.2.1 Retention of the prize must not influence or compromise the integrity and impartiality of the employee, create a conflict of interest or otherwise compromise Council.

8.2.2 The receiving of the prize must be recorded appropriately as a gift in accordance with recording thresholds.

9. ACCEPTABLE OFFERING OF GIFTS

9.1 Cultural, ceremonial, or historical gifts ("cultural gifts") officially offered as part of a cultural or community practice should be offered where appropriate, on behalf of Council.

9.2 Merchandise, intellectual property, and consumables ("merchandise") officially offered as part of promotional, celebratory, and/or community engagement efforts, should be offered and given where appropriate, on behalf of Council.

9.3 Any cultural or merchandise gift offerings must not be in relation to doing something as a local government employee in circumvention of normal legal and contractual arrangements. For example; a gift in return for access to a property.

9.4 When considering offering a cultural or merchandise gift, employees should always seek written approval from the Governance team before deciding whether to offer the gift.

9.5 The giving of the cultural or merchandise gift must be recorded appropriately in accordance with recording thresholds.

10. SPONSORED HOSPITALITY BENEFIT

10.1 Employees are required to declare to Council, each sponsored hospitality benefit received by themselves or a relative valued at more than $150 (GST inclusive), other than in an official capacity where:

a) Travel has been undertaken; or

b) Accommodation has been used; and

c) A contribution, whether financial or non-financial, for the cost of the travel or accommodation is made by another person.

10.2 Council does not consider a person has received a sponsored hospitality benefit if:

a) The contribution was made by the person's spouse, other family member or friend; and

b) there could not be a perception of a conflict of interest, financial or otherwise, relating to the contribution.

EXTINGUISH

10.3 Additionally, any sponsored hospitality benefit received by the CEO, senior executive employee or a person related to the CEO or senior executive employee, must be recorded in the employees Register of Interests as prescribed in the *Local Government Regulation 2012,* Schedule 5 (13).

11. VARIATIONS

11.1 Council reserves the right to vary, replace or terminate this policy from time to time.

12. BREACH OF POLICY

12.1 Where Council reasonably believes an employee has breached this policy, the matter will be dealt with under the Performance and Misconduct Policy.

ASSOCIATED LEGISLATION AND POLICIES

- *Local Government Act 2009*
- *Local Government Regulations 2012*
- *Public Sector Ethics Act 1994*
- *Crime and Corruption Act 2001*
- Code of Conduct for Employees
- Performance and Misconduct Policy
- Conflict of Interest Policy

EXTINGUISH

10.4 2026 COUNCIL MEETING SCHEDULE

Document Number: **964746**
Author: **Senior Executive Assistant**
Authoriser: **Chief Executive Officer**
Directorate: **Executive Services**
Portfolio: **Executive Services**

EXECUTIVE SUMMARY

The Council Ordinary Meeting schedule for the 2026 calendar year is presented for Council's consideration and approval.

RECOMMENDATION

THAT Council adopt the schedule of Ordinary Meetings 2026 as tabled in Attachment 1 to this report.

AND

THAT Unless otherwise determined by Council, all Ordinary meetings are held at the Council Chambers, 23 West Street, Mount Isa and commence at 9.30am.

OVERVIEW

As per the section 257 of the *Local Government Regulation 2012* Council must determine the frequency and place of ordinary Council meetings:

(1) A local government must meet at least once in each month.
(3) All meetings of a local government are to be held –
(a) at 1 of the local government's public offices; or
(b) for a particular meeting—at another place fixed by the local government, by resolution, for the meeting

The proposed schedule has been developed in accordance with the above legislation, with consideration of the previous term's schedule and current declared public holidays.

BACKGROUND

Mount Isa City Council has held its Ordinary Meetings on the fourth Wednesday of each month for the previous four (4) consecutive years, and it is proposed to generally continue this arrangement with the following exception to this schedule:

- The April meeting to be held on the fifth Wednesday of the month
- The December meeting to be held on the third Wednesday of the month

Iterations to the schedule are proposed to ensure timely collation of agenda items by Council officers, with considerations to public holidays and associated operational leave periods.

It is further proposed that all meetings will be held in the Council Chambers, Council Administration Building, 23 West Street, Mount Isa and will commence at 9.30am. This is in line with the 'Cuppa with the Councillors' sessions introduced in July 2025 commencing at 8.30am prior to each Ordinary Council meeting. If Council wishes to reconsider the 'Cuppa with the Councillors' format, the Ordinary Council meeting start time could be reconsidered to 9.00am.

In accordance with the *Local Government Regulation 2012*, Section 245B, notice of the adopted meeting dates will be published on Council's website, displayed in Council's foyer, and detailed in the local newspaper publication where possible.

This schedule may be amended from time to time by Council resolution.

BUDGET AND RESOURCE IMPLICATIONS

Council officers are familiar with the current meeting cycle and associated reporting timeframes and manage this within their existing workloads.

LINK TO CORPORATE PLAN

Theme:	5.	Our Organisation
Strategy:	5.4	Effective community engagement

CONSULTATION (INTERNAL AND EXTERNAL)

Consultation with the Executive Management Team.

LEGAL CONSIDERATIONS

The proposed schedule to meet once per month satisfies the minimum requirement section 257 (1) of the *Local Government Regulation 2012*.

POLICY IMPLICATIONS

Nil

RISK IMPLICATIONS

Adopting a 12-month meeting schedule allows officers to forward plan and schedule consultation and procurement activities to allow efficient and timely decision making. Officers are familiar with the existing meeting frequency and cycle (Workshop, Briefing and Ordinary) and have demonstrated successful adherence to reporting deadlines.

HUMAN RIGHTS CONSIDERATIONS

Proper consideration has been made to ensure this decision does not breach, interfere, or potentially limit the fundamental human rights as defined in the *Human Rights Act 2019*.

ATTACHMENTS

1. 2026 Council Meeting Schedule

MOUNT ISA CITY COUNCIL

2026 COUNCIL MEETING SCHEDULE

MONTH	MEETING	DATE	TIME
January	Ordinary	Wednesday 28/01/2026	9.30am
February	Ordinary	Wednesday 25/02/2026	9.30am
March	Ordinary	Wednesday 25/03/2026	9.30am
April	Ordinary	Wednesday 29/04/2026	9.30am
May	Ordinary	Wednesday 27/05/2026	9.30am
June	Ordinary	Wednesday 24/06/2026	9.30am
July	Ordinary	Wednesday 22/07/2026	9.30am
August	Ordinary	Wednesday 26/08/2026	9.30am
September	Ordinary	Wednesday 23/09/2026	9.30am
October	Ordinary	Wednesday 28/10/2026	9.30am
November	Ordinary	Wednesday 25/11/2026	9.30am
December	Ordinary	Wednesday 16/12/2026	9.30am

All meetings are held in the Mount Isa City Council Chambers,
23 West Street, Mount Isa, unless otherwise advertised.

11 CORPORATE SERVICES REPORTS

11.1 FINANCE OVERVIEW REPORT -OCTOBER 2025

Document Number: **972483**
Author: **Manager, Corporate and Financial Services**
Authoriser: **Director, Corporate Services**
Directorate: **Corporate Services**
Portfolio: **Finance & Customer Service**

EXECUTIVE SUMMARY

The October 2025 Finance Overview Report is presented to the Council for information and consideration.

RECOMMENDATION

THAT Council receives and accepts the October 2025 Finance Overview Report as presented.

OVERVIEW

In accordance with the requirements of the Local Government Regulation, Council presents a report on the financial operations for the year to date. This report provides information to Council regarding key metrics, trends and actual financial performance for the month ended 31 October 2025 against the Budget FY25/26 targets as adopted by the Council budget.

VARIANCES AND ITEMS OF SIGNIFICANCE

In accordance with Section 204 of the *Local Government Regulation 2012*, a financial report summarising the Council's actual performance against budgeted performance must be provided to the Council.

1. Operating Revenue and Expenses
2. Sustainability Ratios
3. Capital Revenue
4. Capital Expenditure
5. Rates and Water Update
6. Borrowings
7. Cash and Cash Equivalents

1. OPERATING REVENUE AND EXPENSES

In accordance with *Section 204 of the Local Government Regulation 2012*, a financial report summarising Council's actual performance against budgeted performance must be provided to Council.

Month Actuals: Oct 2025				Month Actuals: Oct 2024	Description	Year-to-Date : Oct 2025				Original Full Yr Budget	Budget Under / (Over)	Year-to-Date: Oct 2024
Budget $	Actual $	Variance $	Var % %	Actual $		Budget $	Actual $	Variance $	Var % %	Budget $	Budget $	Actual $
					Recurrent Revenue :							
2,134,337	(21,585)	(2,155,922)	(101%)	346,403	Rates, levies and charges	54,290,466	50,137,950	(4,152,516)	(8%)	58,327,431	(8,189,481)	47,677,905
360,839	374,177	13,338	4%	419,499	Fees and Charges	1,705,024	1,303,706	(401,318)	(24%)	4,291,750	(2,988,044)	1,115,058
-	-	-		95,153	Sales Revenue	-	31,870	31,870		-	31,870	271,323
3,933,614	264,005	(3,669,609)	(93%)	239,364	Grants, subsidies,	13,992,762	5,176,460	(8,816,302)	(63%)	27,142,530	(21,966,070)	11,554,225
6,428,790	**616,598**	**(5,812,192)**	**(90%)**	**1,100,420**	**Total Recurrent Revenue**	**69,988,252**	**56,649,986**	**(13,338,266)**	**(19%)**	**89,761,711**	**(33,111,725)**	**60,618,511**
					Other Income							
-	5,753	5,753		-	Rental Income	-	18,659	18,659		-	18,659.00	
-	-	-		-	Dividend (Mount Isa Water Boa	-	-	-		1,528,420	(1,528,420)	-
37,959	111,560	73,601	194%	55,528	Other income	318,425	208,186	(110,239)	(35%)	461,840	(253,654)	260,797
714,279	241,254	(473,025)	(66%)	273,602	Interest Received	1,598,932	812,859	(786,073)	(49%)	3,538,620	(2,725,761)	1,070,676
752,238	**358,566**	**(393,672)**	(52%)	**329,130**	**Total Other Income**	**1,917,357**	**1,039,704**	**(877,653)**	(46%)	**5,528,880**	(4,489,176)	**1,331,473**
7,181,028	**975,164**	**(6,205,864)**	**(86%)**	**1,429,549**	**Total Operating Revenue**	**71,905,609**	**57,689,690**	**(14,215,919)**	**(20%)**	**95,290,591**	**(37,600,901)**	**61,949,983**
					Recurrent Expenses							
(1,965,679)	2,031,841	(3,997,520)	203%	1,603,099	Employee benefits costs (Net)	8,089,654	8,124,339	(34,685)	(0%)	23,355,942	15,231,603	6,824,195
(5,101,737)	4,678,183	(9,779,920)	192%	8,045,207	Materials and services costs	20,505,547	19,478,385	1,027,162	5%	57,001,390	37,523,005	25,062,680
(118,805)	21,381	(140,186)	118%	20,046	Finance costs	371,320	246,619	124,701	34%	1,009,816	763,197	279,144
1,349,352	1,434,488	(85,136)	(6%)	1,240,438	Depreciation and amortisation	5,397,408	5,759,790	(362,382)	(7%)	16,192,106	10,432,317	4,952,615
(5,836,869)	**8,165,893**	**(14,002,762)**	**240%**	**10,908,789**	**Total Recurrent Expenses**	**34,363,929**	**33,609,133**	**754,796**	**2%**	**97,559,255**	**63,950,122**	**37,118,634**
13,017,897	**(7,190,729)**	**(20,208,626)**	(155%)	**(9,479,240)**	**Net Operating Result (Excluding Capital) :**	**37,541,680**	**24,080,557**	**(13,461,123)**	(36%)	**(2,268,664)**		**24,831,350**

Comments on YTD variance

1. **Operating Result Summary**

   Council has recorded an operating surplus of $24.1m, this below the budgeted surplus target of $37.5m ($13.4m variance).

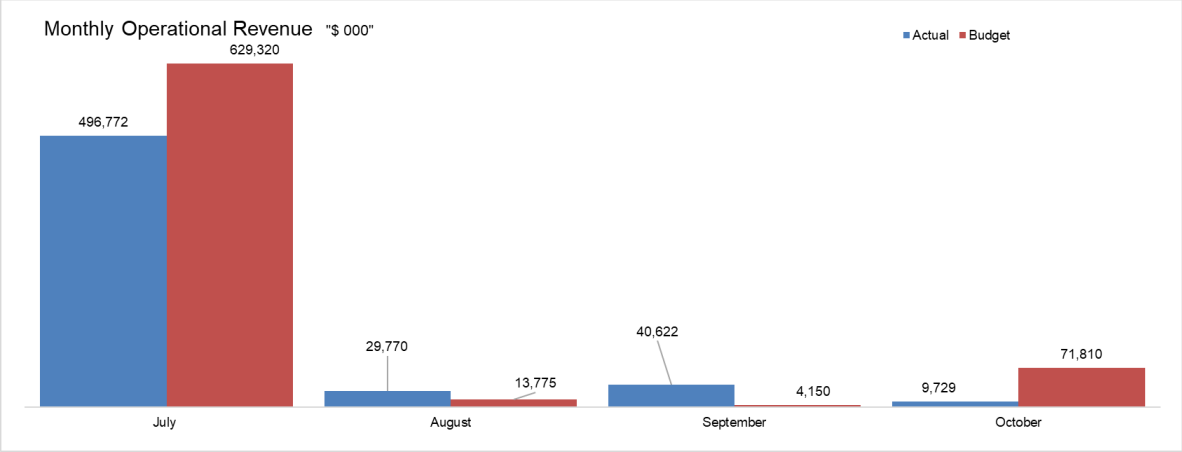
   Total operating revenue of $57.7m is 20% under budget, and this is also down by $4.3m compared to last FY24/25 figure of $61.9m for the same reporting period. The difference is mainly attributable to timing in grants and interest fees.

   Total expenses are $33.6m reflecting a 2% saving of budget target and this figure shows marked cost saving incentives compared to last FY 24/25 figure of $37.1m. The saving has been adversely affected by the change in depreciation calculation method.

   Conclusion

   Council's financial position remains sound. Expense control remains strong, with cost efficiencies across employee, materials, and financing areas mitigating the revenue delay.

2. **Operating Revenue : $14.2m (20%)under budget**



▼ **Rates, levies and charges $4.2m (8%) (under)**
- **On Target:** Net General rates $11.8k on target.
- **Under:** Water consumption, rental and sundries $4.2m under, Q1 water billing to in progress.
- **Over:** $ 212k waste management.

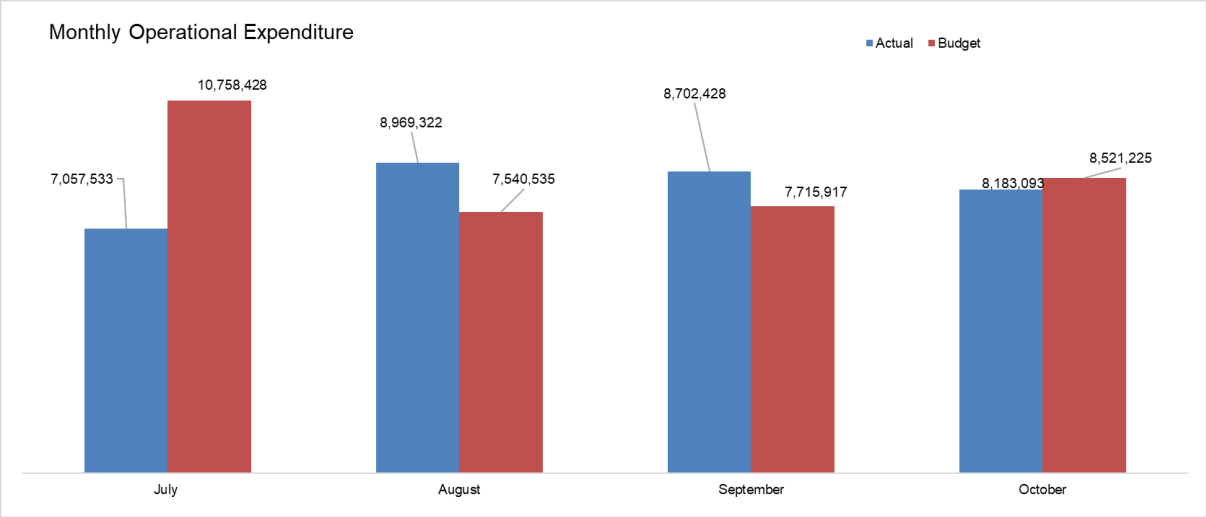
▼ **Fees and Charges + $401k (24%)under**
- **Over:** Buchanan Park fees $10k, Building & Development $98k and Cemetery fees -$22k.
- **Over:** Refuse tip and recycling $45k disposal of liquid waste and waste treatment
- **Under**: Other fees and charges $547k, (Animal management, and Licences and registrations)

▲ **Sales Revenue $31k (100%) Over budget.**
- **Over:** $31k due delay in finalisation of Batch Plant sale.

▼ **Grants, subsidies, contributions and donations + $5.1m under**
- **Under:** Timing Queensland Reconstruction Authority (QRA) for natural disaster reimbursements for 2024-2025, catch up will happen in Q2.
- **On target:** Financial Assistance grants entitlement FY25-26 is $1.3m , with $5.2m in FY24-25

▼ **Other Income is +$877k (46%) under**
– **Under**: Interest Revenue is $ 786k under budget influenced from QTC & rates
– **Under**: MIWB dividend timing, expecting payment June 2026.
– **Under:** Other income is under by $110k

3. **Operational Expenditure is $754k (2%) savings**



▲ **Employee benefits costs (Net) are $ 34k (0%) on target.**
– **Saving:** Staff Wages and Salaries $130k – tracking under budget
– **Over:** Fringe Benefits Tax (FBT) & Workers Compensation $ 119k Timing difference
– **Saving:** Superannuation: $55k below budget, and Leave Entitlements $15k

▲ **Materials and services expenditure totalled $19.4m, reflecting a favourable variance of $1.0m (5%)**
- Underspends occurred in Facilities Management ($219K), Recruitment and Training ($216k),Community Services($274k), and Communications & IT ($93k) due to delayed works, vacancies, and timing of licence renewals.
- Utilities ($171k) and Bulk Water Purchases ($436k) were below budget, reflecting consumption savings and efficient cost control.
- Higher costs were recorded in Road Maintenance ($158k), and Waste management ($76k), driven by operational demand and levy timing.
- Flood Works ($505k) and Vehicle and Plant Operations ($321k) reflect higher early-year expenditure linked to programmed recovery works.

▲ **Finance costs are $124K (34%) under budget**
Finance Costs are essentially in line with budget

▼ **Depreciation and amortisation is $362K (7%) above budget**
- **Over:** Method for calculation of depreciation has been changed and depreciation will need to be reviewed to align with the new workings.

2. SUSTAINBILITY RATIOS

Ratio	Benchmark	Current YTD	Outcome	Measure	Comments
Operating Surplus Ratio (measures council profitability)	**-2% - 10 %**	41.74%	☺	**Operating Performance**	Significantly above target due to timing of annual rates levied in advance.
Operating Cash Ratio (measures council's ability to cover its core operational expenses and generate a cash.)	**> 0%**	52.15%	☺	**Operating Performance**	Early cash inflows from rate revenue, stronger cash inflows from operations and improved financial sustainability.
Asset Sustainability Ratio (measures the extent we are sustaining our asset base)	**> 90 %**	43.57%	☹	**Asset Management**	Renewals are still behind target.
Asset Consumption Ratio (measures extent to which assets are being consumed)	**> 60 %**	58.99%	☹	**Asset Management**	Marginally below benchmark, showing ageing infrastructure.
Council Controlled Revenue Ratio (measures the extent to which assets are being consumed)	**> 60 %**	89.17%	☺	**Financial Capacity**	Above benchmark mainly due to the advanced rates notices issued in July.
Unrestricted Cash Expense Cover Ratio (measures number of months council without having to raise revenue or borrow)	**> 4 months**	19.12	☺	**Liquidity**	Strong liquidity , reflecting timing of annual rates receipts. Liquidity is expected to moderate as the year progresses.
Leverage Ratio (Ability to repay existing debt)	**0-3**	0.43	☺	**Debt Servicing Capacity**	Low gearing. Council maintains good borrowing headroom and strong ability to service existing debt.

3. CAPITAL REVENUE

					Capital Revenue							
925,444	(907,427)	(1,832,871)	(198%)	2,170,000	Grants, subsidies, contributions	3,701,776	455,000	(3,246,776)	(88%)	11,105,330	(10,650,330)	7,565,202
-	-	-		-	Other capital income	-	500,000	500,000		185,000	315,000	-
925,444	**(907,427)**	**(1,832,871)**		**2,170,000**	**Total Capital Revenue**	**3,701,776**	**955,000**	**(2,746,776)**		**11,290,330**	**(10,335,330)**	**7,565,202**

Capital Revenue is $2.7m (88%) under

▲ **Grants, subsidies, contributions and donations**

- Timing in delivery of Capital works

4. CAPITAL EXPENDITURE (RENEWALS PERFORMANCE REVIEW)

					Plant, Property & Equipment							
436,361	743,196	306,835	70%	-	Other Additions	5,236,333	2,229,587	(3,006,746)	(57%)	15,709,000	(13,479,413)	
312,222	757,517	445,295	143%	-	Renewals	3,746,667	2,272,552	(1,474,115)	(39%)	11,240,000	(8,967,448)	
748,583	1,500,713	**752,130**	**100%**	-	**Total Work in Progress**	8,983,000	4,502,139	**(4,480,861)**	**(50%)**	26,949,000	**(22,446,861)**	

▼ Work in Progress is $4.5M (50%) on average below the YTD budget, with Renewals $2.7m (39%) and Other Additions $2.2m (57%) behind budget respectively.

5. RATES AND WATER UPDATE

Debt Recovery (Rates)

Council sent a total of 1,115 Assessments totalling $7,447,441 to Recovery & Reconstructions (Aust) Pty Ltd. (R & R) for advanced Debt Recovery for those that had outstanding balances for the 1st Instalment due 01.09.2025. As at 31.10.2025 the total of open accounts with R & R were 801 totalling $5,404,636 reducing the outstanding balance for Instalment 1 by $1,082,977 and the overall outstanding balance for Rates by $3,214,893.

Work created by the Debt Recovery action include - Daily action reports from R & R that must be actioned, Payment Commitments to be entered into our system and Changes of Addresses and numerous phone and over the counter queries.

Sale of Land

Work done by R & R has reduced the total of properties for Sale of Land from 257 to 183 properties. These have not just dropped below 3 years in arrears but have paid all outstanding rates and charges.

Schedules for the breakdown of outstanding charges now needs to be done for those 183 properties. This includes the individual breakdown of all Rate & Water levies raised, any receipts received and interest applied for every assessment.

Utility Billing (Water Consumption)

Preparation has commenced for billing of water consumption for the 1st Quarter for FY2025/26.

Reminder letters to be sent for outstanding Water Consumption charges issued for the last consumption for FY2024/25.

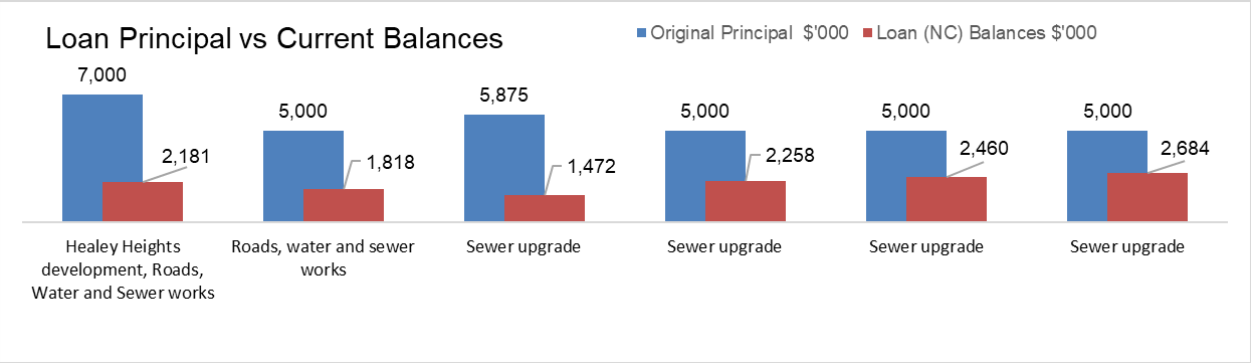
Rates

Preparation for Reminder Letters for the 2nd Instalment to be issued.

Audit of Sporting & Not for Profit associations being prepared for Council discussion and updating of charges.

6. BORROWINGS

Council loan repayments are paid every quarter on the first working day. The balance as of 31 October 2025 was $12.8m.

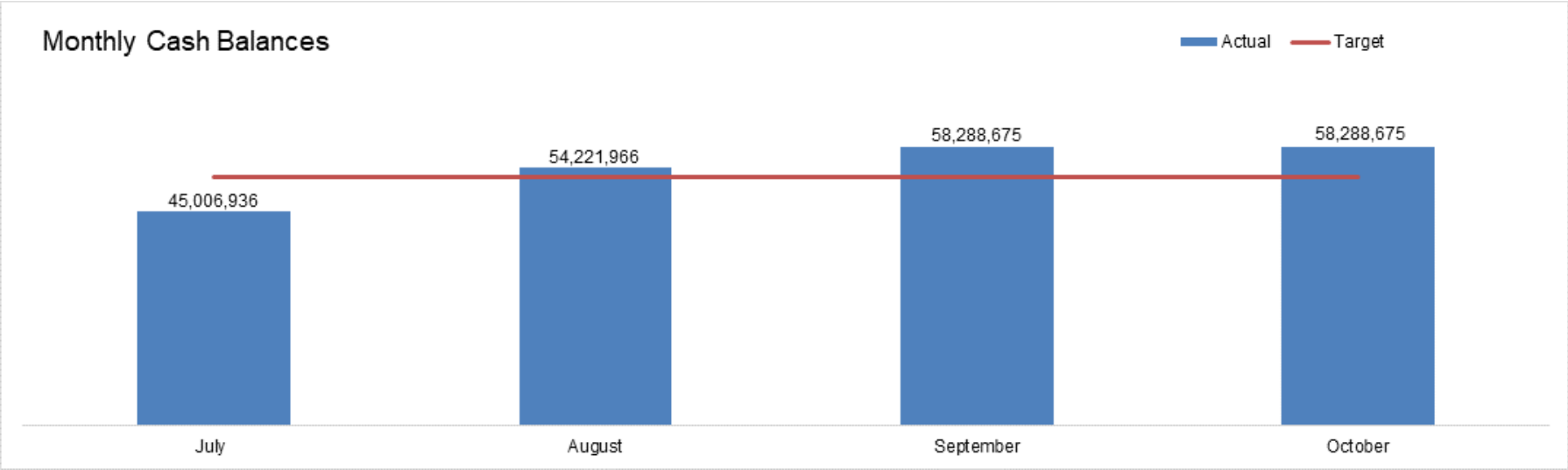


Council manages a reasonable QTC debt portfolio with a total original principle of $32.9m and a current outstanding balance of $12.8m, reflecting prudent amortisation over time.

Debt levels are well within sustainable bounds, with repayments proceeding as scheduled and no effect on service delivery.

	Summary of QTC Loans				
Description	**Loans Month/Year Start**	**Original Principal $'000**	**Loan (NC) Balances $'000**	**Interest Rate**	**Final Payment Due**
Healey Heights development, Roads, Water and Sewer works	March 2009	7,000	2,181	7.28%	15/06/2029
Roads, water and sewer works	December 2009	5,000	1,818	6.39%	15/06/2030
Sewer upgrade	December 2010	5,875	1,472	6.30%	15/12/2028
Sewer upgrade	September 2011	5,000	2,258	4.89%	15/06/2032
Sewer upgrade	September 2012	5,000	2,460	5.06%	15/12/2032
Sewer upgrade	September 2013	5,000	2,684	4.32%	15/03/2034
Total		**32,875**	**12,873**		

7. CASH AND CASH EQUIVALENT MOVEMENT COMPARISON (millions)



Cash at Bank – 31 October 2025	$ 58.29m*
Total Cash Restrictions	$ 14.20m
TOTAL UNRESTRICTED CASH	**$ 44.09m**

*Council's cash is made up of:

i. $ 2,891,867 Cash at Hand, General Bank Account (Westpac)

ii. $55,396,808 Deposits on Call, QTC Investment Fund

The cash balance of $58.29M at Westpac and QTC, of which $14.20m is considered restricted in nature, leaving the instructed balance at $44.09m which represents 19.12 months of operating expenses excluding depreciation, in which Council could sustain itself without receiving any type of income. This position the Queensland Treasury Corporation Cash fund was 4.20% in October, amounting to $195.85k.

ATTACHMENTS

1. MICC Financial Statements - Oct 2025

Mount Isa City Council

Financial Statements

For the period ended 31 October 2025

Mount Isa City Council
Financial statements
For the period ended 31 October 2025

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Mount Isa City Council
Statement of Comprehensive Income
For the period ended 31 October 2025

	Note	Actual YTD FY25/26 $	YTD Budget FY25/26 $	Original Budget FY25/26 $
Income				
Revenue				
Recurrent revenue				
Rates, levies and charges	3(a)	50,137,950	54,290,466	58,327,430
Fees and charges	3(b)	1,303,706	1,705,024	4,291,750
Sales revenue	3(c)	31,870	-	-
Grants, subsidies, contributions and donations	3(d)	5,176,460	13,992,762	27,142,530
Total recurrent revenue		**56,649,986**	**69,988,252**	**89,761,710**
Rental income		18,659	-	-
Interest received	4(a)	812,859	1,598,932	3,538,620
Other income	4(b)	208,186	318,425	1,990,260
Total Operating revenue		**57,689,690**	**71,905,609**	**95,290,590**
Capital Income				
Grants, subsidies, contributions and donations	3(dII)	455,000	3,701,776	11,105,330
Other capital income	5	500,000	-	185,000
Total capital Income		**955,000**	**3,701,776**	**11,290,330**
Total income		**58,644,690**	**75,607,385**	**106,580,920**
Expenses				
Recurrent expenses				
Employee benefits	6	(8,124,339)	(8,089,654)	(23,355,950)
Materials and services	7	(19,478,385)	(20,489,714)	(57,096,390)
Finance costs	8	(246,619)	(371,320)	(1,009,816)
Depreciation Property, plant and equipment	13	(5,745,802)	(5,397,408)	(16,192,106)
Right of use Assets	20	(13,990)	(15,833)	(95,000)
		(33,609,135)	**(34,363,929)**	**(97,749,262)**
Capital expenses	9	-	-	-
Total expenses		**(33,609,135)**	**(34,363,929)**	**(97,749,262)**
Net result		**25,035,555**	**41,243,456**	**8,831,658**
Other comprehensive income				
Items that will not be reclassified to net result				
Increase / (decrease) in asset revaluation surplus	13	-	-	-
Total other comprehensive income for the year		-	-	-
Total comprehensive income for the year		**25,035,555**	**41,243,456**	**8,831,658**

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

Operating surplus ratio	Net operating result (excluding capital		24,080,555	37,541,680	(2,458,672)
	Total operating revenue (excluding capital items)		57,689,690	71,905,609	95,290,590
	Operating surplus ratio	**A**	**41.74%**	**52.21%**	**-2.58%**
		T	**0-10%**	**0-10%**	**0-10%**

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Mount Isa City Council
Statement of Financial Position
For the period ended 31 October 2025

	Note	Actual YTD FY25/26 $	Original Budget FY25/26 $
Current assets			
Cash and cash equivalents	10	58,288,675	35,083,132
Receivables	11	31,344,110	7,415,634
Inventories	12	59,439	272,000
Contract assets	14	6,078,379	7,617,000
Total current assets		95,770,603	50,387,766
Non-current assets			
Other financial assets		1	1
Property, plant and equipment	13	694,112,943	704,358,433
Right of use assets		241,653	-
Total non-current assets		694,354,597	704,358,434
Total assets		790,125,200	754,746,200
Current liabilities			
Payables	15	9,589,448	5,604,151
Contract liabilities	14	12,726,044	3,923,000
Borrowings	16	1,607,935	2,205,055
Provisions	17	2,620,586	2,348,257
Other liabilities		691,421	1,181,000
Lease liabilities		56,209	
Total current liabilities		27,291,643	15,261,462
Non-current liabilities			
Borrowings	16	11,265,191	9,116,917
Provisions	17	5,448,187	7,250,743
Other liabilities		1,091,332	-
Lease liabilities		185,444	
Total non-current liabilities		17,990,154	16,367,660
Total liabilities		45,281,797	31,629,122
Net community assets		744,843,403	723,117,078
Community equity			
Asset revaluation surplus	19A1	433,200,209	427,571,977
Retained surplus	19A2	311,643,194	295,545,101
Total community equity		744,843,403	723,117,078

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

Mount Isa City Council
Statement of Changes in Equity
For the period ended 31 October 2025

	Asset revaluation surplus	Retained surplus	Total
	$	$	$
Balance as at 30 June 2023	**408,612,688**	**280,527,376**	**689,140,064**
Opening Balance Adjustment			
Net result	-	(3,289,664)	(3,289,664)
Other comprehensive income for the year			-
Increase / (decrease) in asset revaluation surplus	18,959,302	-	18,959,302
Share of comprehensive income of equity accounted	-	-	-
Total comprehensive income for the year	**18,959,302**	**(3,289,664)**	**15,669,638**
Balance as at 30 June 2024	**427,571,990**	**277,237,712**	**704,809,702**
Opening Balance Adjustment			
Net result	-	9,370,938	9,370,938
Other comprehensive income for the year			-
Increase / (decrease) in asset revaluation surplus	5,628,219	-	5,628,219
Total comprehensive income for the year	5,628,219	9,370,938	14,999,157
Balance as at 30 June 2025	**433,200,209**	**286,608,650**	**719,808,859**
Balance as at 30 June 2025	**433,200,209**	**286,608,650**	**719,808,859**
Opening Balance Adjustment			
Net result	-	25,035,555	25,035,555
Adjustment to net result	-	(1,011)	(1,011)
Other comprehensive income for the year			-
Increase / (decrease) in asset revaluation surplus	-		-
Share of comprehensive income of equity accounted	-	-	-
Total comprehensive income for the year	-	25,034,544	25,034,544
Balance as a 31 October 2025	**433,200,209**	**311,643,194**	**744,843,403**

Mount Isa City Council
Statement of Cash Flows
For the period ended 31 October 2025

	Note	Actual YTD FY25/26	Original Budget FY25/26
Cash flows from operating activities			
Receipts from customers		34,969,196	62,867,194
Payments to suppliers and employees		(27,522,077)	(79,992,938)
		7,447,119	(17,125,744)
Dividend		-	1,528,420
Interest received		812,859	3,538,620
Operating Grants and Contributions		5,176,460	26,708,284
Rental Income		18,659	-
Other Income		208,186	-
Borrowing costs		(246,619)	(726,816)
Net cash inflow (outflow) from operating activities	18	**13,416,664**	**13,922,764**
Cash flows from investing activities			
Payments for property, plant and equipment		(4,506,339)	(26,949,000)
Other cash flows from Investing activities		-	(979,000)
Capital Grants, Subsidies, Contributions and Donations		455,000	11,105,330
Proceeds from sale of property plant and equipment		151,753	185,000
Net cash inflow (outflow) from investing activities		**(3,899,586)**	**(16,637,670)**
Cash flows from financing activities			
Proceeds from borrowings			
Repayment of borrowings		(511,246)	(2,076,992)
Repayments made on leases (principal only)		(13,990)	-
Net cash inflow (outflow) from financing activities		**(525,236)**	**(2,076,992)**
Net increase (decrease) in cash and cash equivalent held		**8,991,842**	**(4,791,898)**
Cash and cash equivalents at the beginning of the financial year		49,296,833	39,875,029
Cash and cash equivalents at end of the reporting period	10	**58,288,675**	**35,083,132**

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2025

2 Analysis of results by function

(b) Income and expenses defined between recurring and capital are attributed to the following functions:

For the period ended 31 October 2025

Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital				Recurrent	Capital					
	Grants	Other	Grants	Other									
	$	$	$	$	$	$	$	$	$	$	$	$	$
Business services and finance	931,450	24,464,523	280,000	500,000	-	26,175,973	(3,694,317)	-	-	(3,694,317)	21,701,656	22,481,656	298,658,707
Construction and maintenance	-	149,914	-	-	-	149,914	(7,805,417)	-	-	(7,805,417)	(7,655,503)	(7,655,503)	9,970,075
Community services	3,462,261	205,250	-	-	-	3,667,511	(3,029,041)	-	-	(3,029,041)	638,470	638,470	-
Planning & development	406,964	306,293	-	-	-	713,257	(1,877,055)	-	-	(1,877,055)	(1,163,798)	(1,163,798)	-
Transport infrastructure	375,785	3,099	175,000	-	-	553,884	(7,085,131)	-	-	(7,085,131)	(6,706,247)	(6,531,247)	340,997,293
Waste management	-	15,788,376	-	-	-	15,788,376	(2,506,484)	-	-	(2,506,484)	13,281,892	13,281,892	-
Water infrastructure	-	11,595,775	-	-	-	11,595,775	(7,611,690)	-	-	(7,611,690)	3,984,085	3,984,085	140,499,125
Total Council	5,176,460	52,513,230	455,000	500,000	-	58,644,690	(33,609,135)	-	-	(33,609,135)	24,080,555	25,035,555	790,125,200
Controlled entity net of	-	-	-	-	-	-	-	-	-	-	-	-	-
Total consolidated	5,176,460	52,513,230	455,000	500,000	-	58,644,690	(33,609,135)	-	-	(33,609,135)	24,080,555	25,035,555	790,125,200

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2025

2. Analysis of Results by Function

2(a) Components of council functions

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

Business Services and finance
This function includes budget support, financial accounting, taxation advice, asset management, marketing and communication and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

Construction and maintenance
Construction and maintenance is responsible for constructing new and maintaining existing infrastructure across a diverse range of assets that underpin the wellbeing of the Mount Isa community. These assets include roads, drains, stormwater, cemeteries, parks and open spaces.

Community services
The goal of community services is to ensure Mount Isa City Council is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes:
- libraries
- entertainment venues
- public health services including vaccination clinics
- environmental licences and approvals, mosquito and other pest management programs
- animal management

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

Transport infrastructure
The objective of the transport infrastructure program is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network.

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

Water and Sewerage infrastructure
The goal of this program is to support a healthy, safe community through sustainable water and sewerage services. This function includes all activities relating to water.

Mount Isa City Council Owned Enterprises Pty Ltd (MICCOE)
The principal activity of the Company is the management of various entertainment facilities in Mount Isa.

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2025

3 Revenue

(a) Rates, levies and charges

	Actual YTD FY25/26	YTD Budget FY25/26	Original Budget FY25/26
	$	$	$
General rates	23,340,635	23,175,221	23,175,220
Separate rates	537,621	691,224	691,220
Water	11,338,944	11,332,932	11,332,930
Water consumption, rental and sundries	-	4,248,636	8,400,000
Add (Less): Allowance For Water Meter Credits	-	-	-
Sewerage	9,054,338	9,085,745	9,085,750
Waste Management	6,025,929	5,813,908	5,813,910
Total rates and utility charge revenue	**50,297,467**	**54,347,666**	**58,499,030**
Less: Discounts	-	-	1
Less: Pensioner remissions	(159,517)	(57,200)	(171,600)
	50,137,950	**54,290,466**	**58,327,431**

(b) Fees and charges

Animal Control	84,264	47,524	142,577
Buchanan Park fees	35,446	25,000	50,000
Building and Development	221,838	123,336	370,000
Cemetery fees	41,355	63,532	190,601
Finance	32,529	15,000	45,000
Infringements	-	668	2,000
Licences and registrations	43,768	83,332	250,000
Other fees and charges	77,472	625,000	990,004
Refuse tip and recycling	767,034	721,632	2,251,568
	1,303,706	**1,705,024**	**4,291,750**

(c) Sales revenue

Rendering of services			
Contract and recoverable works	-	-	-
Concrete sales	31,870	-	-
	31,870	**-**	**-**
Sale of goods			
Other	-	-	-
Total Sales Revenue	**31,870**	**-**	**-**

(d) Grants, subsidies, contributions and donations

(i) Operating Grants

General purpose grants	1,290,757	5,082,534	10,165,070
State government subsidies and grants	3,815,703	8,910,228	16,977,460
Other grants and subsidies	70,000	-	-
	5,176,460	**13,992,762**	**27,142,530**

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2025

		Actual YTD FY25/26	YTD Budget FY25/26	Original Budget FY25/26
		$	$	$
(ii)	**Capital Grants**			
	State Government subsidies and grants	455,000	3,415,000	10,245,000
	Commonwealth Government subsidies and grants	-	286,776	860,330
	Total capital grants, subsidies and contributions	**455,000**	**3,701,776**	**11,105,330**
4	**Interest and other income**			
(a)	**Interest received**			
	Interest received from financial institutions	524,298	1,258,184	2,516,370
	Interest from overdue rates and utility charges	288,561	340,748	1,022,250
		812,859	**1,598,932**	**3,538,620**
(b)	**Other income**			
	Dividend (Mount Isa Water Board)	-	-	1,528,420
	Other income	208,186	318,425	461,840
		208,186	**318,425**	**1,990,260**
5	**Other Capital income**			
	Provision for Landfill Rehabilitation			
	Adjustment due to change discount rate	-	-	185,000
	Total Other Capital Income	**-**	**-**	**185,000**
6	**Employee benefits**			
	Employee benefit expenses are recorded when the service has been provided by the employee.			
	Staff wages and salaries	5,657,089	5,787,556	17,362,651
	Councillors' remuneration incl superannuation	223,629	238,508	641,729
	Annual, Sick and Long Service Leave Entitlements	1,062,275	1,077,224	3,231,675
	Workers compensation Insurance	534,359	456,506	456,506
	Fringe Benefits Tax (FBT)	140,965	21,132	63,400
	Superannuation	625,879	680,904	2,116,508
	Other employee related expenses	-	-	-
		8,244,196	**8,261,830**	**23,872,469**
	Less: Capitalised employee expenses	(119,857)	(172,176)	(516,527)
		8,124,339	**8,089,654**	**23,355,942**

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2025

		Actual YTD FY25/26	YTD Budget FY25/26	Original Budget FY25/26
7	**Materials and services**			
		$	**$**	**$**
	Advertising, marketing and promotion	-	-	-
	Audit Fees *	-	150,000	300,000
	Bulk Water Purchases	4,727,618	5,164,090	14,757,094
	Communications and IT	530,501	624,313	1,833,317
	Council Enterprises Support	502,509	502,418	1,502,418
	Governance and Promotions	385,919	375,464	816,041
	Land Use Planning and Regulation	128,360	199,486	504,181
	Parks and Gardens	975,394	995,261	1,971,406
	Facilities Management	815,414	1,034,516	1,970,661
	Recruitment and Training	191,164	407,470	1,218,010
	Community Services	1,074,562	1,349,259	3,091,067
	Road Maintenance	1,124,761	965,928	2,864,726
	Flood Works	5,734,095	5,228,152	15,684,455
	Utilities	363,399	535,132	1,522,893
	Vehicle and plant operating costs	781,093	460,000	2,650,027
	Waste Levy Payments (Total)	590,460	600,000	1,800,000
	Waste Levy Refund **	(345,711)	(340,320)	(1,020,959)
	Waste Management	1,305,412	1,228,862	3,522,659
	Water and Sewerage Maintenance	591,935	648,708	1,934,596
	Other materials and services	1,500	376,808	78,799
		19,478,385	**20,505,547**	**57,001,390**
8	**Finance costs**			
	Finance costs charged by the Queensland Treasury Corporation	189,708	316,320	844,816
	Interest on leases	433	-	-
	Bank charges	56,478	55,000	165,000
		246,619	**371,320**	**1,009,816**
9	**Capital expenses**			
	Loss on disposal of non-current assets			
	Proceeds from sale of plant and equipment	500,000	-	-
	Less: Carrying value of disposed plant and equipment	-	-	-
		500,000	-	-
10	**Key judgements and estimates:**			
	Cash at bank and on hand	2,891,867	701,864	35,083,132
	Deposits at call	55,396,808	34,381,268	-
	Balance per Statement of Cash Flows	**58,288,675**	**35,083,132**	**35,083,132**
	Cash and cash equivalents	58,288,675	35,083,132	35,083,132
	Less: Externally imposed restrictions on cash	(14,201,032)	(3,923,000)	-
	Unrestricted cash	**44,087,643**	**31,160,132**	**35,083,132**
	Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:			
	Unspent Government Grants and Subsidies	12,726,044	3,923,000	-
	Special Rate Levies Unspent	1,192,037	-	-
	Unspent developer contributions	282,951	-	-
	Total externally imposed restrictions on cash assets	**14,201,032**	**3,923,000**	**-**

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2025

		Actual YTD FY25/26	YTD Budget FY25/26	Original Budget FY25/26
11	**Receivables**			
	Current Trade and Other Receivables	**$**	**$**	**$**
	Rates and charges	31,392,606	7,415,634	7,415,634
	Statutory Charges (Water charges not yet levied)	3,130,920	-	-
	Add (Less): Water Meter Credits Issued	(3,289,939)	-	-
	GST Recoverable	556,147	-	-
	Prepayments	111,530	-	-
	Other debtors	703,411	-	-
		32,604,675	**7,415,634**	**7,415,634**
	Less: Expected credit losses			
	Other debtors	-	-	-
	Rates and general debtors	(1,260,565)	-	-
	Total Current Trade and Other Receivables	**31,344,110**	**7,415,634**	**7,415,634**
12	**Inventories**			
	Inventories held for sale			
	Other trading stocks	22,937	-	272,000
		22,937	**-**	**272,000**
	Inventories held for distribution			
	Quarry and road materials	27,481	-	-
		36,502	272,000	-
	Total inventories	**59,439**	**272,000**	**272,000**

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2025

13 Property, Plant and Equipment

Council	Land and improvements	Buildings and Other Structures	Other plant and equipment	Road, drainage and bridge network	Water	Sewerage	Work in progress	Total	Intangible Asset Software
Basis of measurement	Fair Value	Fair Value	At Cost	Fair Value	Fair Value	Fair Value			Cost
Fair value category	Level 2	Levels 2 & 3		Level 3	Level 3	Level 3			
Asset values	$	$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2025	9,100,460	220,526,334	22,544,804	517,945,611	192,614,985	146,939,316	34,659,982	1,144,331,492	-
Additions	-	-	-	-	-	-	4,506,339	4,506,339	-
Transfers between classes		-	-	-	-	-	-	-	-
Closing gross value as at 31 October 2025	9,100,460	220,526,334	22,544,804	517,945,611	192,614,985	146,939,316	39,166,321	1,148,837,831	-
Accumulated depreciation and impairment									
Opening balance as at 1 July 2025	-	64,360,974	12,044,243	174,936,314	120,299,843	77,337,712	-	448,979,086	-
Depreciation expense	-	1,749,188	530,487	2,048,506	748,675	668,946	-	5,745,802	-
Accumulated depreciation as at 31 October 2025	-	66,110,162	12,574,730	176,984,820	121,048,518	78,006,658	-	454,724,888	-
Total Written Down Value as at 31 October 2025	9,100,460	154,416,172	9,970,074	340,960,791	71,566,467	68,932,658	39,166,321	694,112,943	-

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2025

14 Contract balances

		Actual YTD FY25/26	Original Yr Budget FY25/26
		$	$
(a)	Contract assets	6,078,379	7,617,000
(b)	Contract liabilities		
	Funds received upfront to construct Council controlled assets	7,922,777	3,923,000
	Non-capital performance obligations not yet satisfied	4,803,267	-
		12,726,044	3,923,000

15 Payables

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	7,612,311	895,845
Prepaid rates	1,525,023	
Other creditors	452,114	4,708,306
	9,589,448	5,604,151

16 Borrowings

Current		
Loans - QTC	1,607,935	2,205,055
Loans - other	-	-
	1,607,935	2,205,055
Non-current		
Loans - QTC	11,265,191	9,116,917
Loans - other	-	-
	11,265,191	9,116,917
Opening balance at beginning of financial year	13,384,372	15,357,764
Principal repayment	511,246	1,971,457
Book value at end of financial year	12,873,126	13,386,307

17 Provisions

Current		
Annual leave	1,685,913	2,274,257
Long service leave	934,673	74,000
Waste Levy Term Advance	691,421	1,181,000
Total Current Provisions	3,312,007	3,529,257
Non-Current		
Long service leave	228,620	674,743
Landfill rehabilitation	5,219,567	6,576,000
Waste Levy Term Advance	1,091,332	-
Total Non-Current Provisions	6,539,519	7,250,743
Landfill rehabilitation		
Balance at beginning of financial year	5,219,567	6,576,000
Balance at end of financial year	5,219,567	6,576,000

20 Leases

Current		
Lease Liabilities - within 13 months	56,209	-
	56,209	-
Non Current		
Lease Liabilities - after 12 months	185,444	-
	185,444	-

Mount Isa City Council
Notes to the financial statements
For the period ended 31 October 2025

		Actual YTD FY25/26	Original Yr Budget FY25/26
18	**Reconciliation of net result for the year to net cash inflow (outflow) from operating activities**		
	Net result	**25,035,555**	**9,021,658**
	Non-cash items:		
	Write off of Prior years WIP to Profit and Loss	-	-
	Depreciation and amortisation	5,759,792	16,192,106
	Net (profit)/loss on disposal of non-current assets	(500,000)	(185,000)
	Capital grants and contributions	(455,000)	(11,105,330)
		4,804,792	4,901,776
	Changes in operating assets and liabilities:		
	(Increase)/ decrease in receivables	(16,588,625)	(648,072)
	(Increase)/decrease in inventory	84,295	-
	Increase/(decrease) in payables	80,647	647,402
		(16,423,683)	(670)
	Net cash inflow from operating activities	13,416,664	13,922,764

19 Reconciliation of liabilities arising from financing activities

2026	**As at 30 June 2025 $**	**Cash flows $**	**As at 30 June 2026 $**
Borrowings	13,384,371	511,246	13,895,617

2025	**As at 30 June 2025 $**	**Cash flows $**	**As at 30 June 2025 $**
Borrowings	15,355,543	1,971,172	13,384,371

2024	**As at 30 June 2024 $**	**Cash flows $**	**As at 30 June 2024 $**
Borrowings	17,211,948	(1,856,404)	15,355,543

20 **Leases**
Right of use assets

	Equipment $'000	**Total $'000**
Balance at 1 July 2025	255,643	255,643
Additions to right-of-use assets	-	-
Adjustments to right-of-use assets due to re-measurement of lease liability	-	-
Depreciation charge	(13,990)	(13,990)
Impairment of right-of-use assets	-	-
Balance	241,653	241,653

Lease liabilities

	< 1 year $'000	**1–3 years $'000**	**Total $'000**	**Total per statement of financial position $'000**
2026	56,209	185,444	241,653	241,653

Cash Reconcialition

Opening balance at beginning of financial year	255,643
Balance After Principal repayment	241,653
Book value at end of financial year	13,990

11.2 MICC DEPARTMENTAL BUSINESS UNITS - FINANCE OVERVIEW REPORT AS OF 31 OCTOBER 2025

Document Number: **972484**

Author: **Manager, Corporate and Financial Services**

Authoriser: **Director, Corporate Services**

Directorate: **Corporate Services**

Portfolio: **Finance & Customer Service**

EXECUTIVE SUMMARY

The MICC Departmental Business Units Finance Overview Report for October 2025 is presented to the Council for information and consideration.

RECOMMENDATION

THAT Council receives and accepts the October 2025 MICC Departmental Business Units Finance Overview Report as presented.

OVERVIEW

In accordance with the requirements of the Local Government Regulation, Council presents a report on the financial operations. MICC Departmental Business Units Finance Overview Report includes Splashez, Buchanan Park, Batch Plant and Fleet Management performance.

Departmental Business Units report highlights income and expenditure against yearly budget on a resource level reporting.

ITEMS OF SIGNIFICANCE

The below summary shows a brief snapshot of how the MICC Directorate and Business Units are tracking in the current year against the budget for the year as adopted by the Council with high-level comments.

1. Executive Services:

Expenditure Summary

Directorate Level (desc)	Monthly YTD Budget.	Monthly YTD Actuals.	Monthly YTD Budget Variance	Var Monthly Comment	Committed Balance.	Original YTD Budget	Remaining Full Year	Var YTD Comment
CEO Office	389,085.00	474,090.78	- 85,005.78	Over Spend	673,841.52	924,561.00	- 223,371.30	Budget review Required: spent 51%
Elected Members	259,109.00	244,083.71	15,025.29	Savings	-	755,915.00	511,831.29	Tracking on Target: spent 32%
Governance	175,550.00	66,936.93	108,613.07	Savings	59,040.00	475,400.00	349,423.07	Tracking on Target: spent 14%
Total	**823,744.00**	**785,111.42**	**38,632.58**		**732,881.52**	**2,155,876.00**	**637,883.06**	

Overall **Executive Services** for 4-months is currently tracking within budget by $39k. Year-to-date (YTD) variance is arising from **CEO Office** expenditure such as other memberships such as MITEZ, Australian Airport Association, Interactivink, NWQROC, Southern Gulf NRM, Lead Alliance, LGMA renewal ($94k), LGAQ ($80k) (these are purely timing related as they have been brought forward compared to budget timing), conferences ($10k), materials and services ($14k), consumables ($5k), Royal Flying Doctor and LifeFlight annual contribution ($5k each) and mostly payroll-related expenses.

2. Community Services

Income Summary

Directorate Level (desc)	Monthly YTD Budget.	Monthly YTD Actuals.	Monthly YTD Budget Variance	Var Monthly Comment	Committed Balance.	Original YTD Budget	Target (Full Year)	Var YTD Comment
Community Development	33,000.00	101,500.00	68,500.00	Above Target	-	33,000.00	- 68,500.00	Above Budget : by 308%
Council Businesses	310,000.00	191,411.98	- 118,588.02	Below Target	-	905,000.00	713,588.02	Below Target : by 21%
Economic Development	-	292,573.23	292,573.23	Above Target	-	190,000.00	- 102,573.23	Above Budget : by 154%
Environment Services and Land Use	668.00	-	- 668.00	Below Target	-	2,004.00	2,004.00	Below Target : by %
Environmental Services	1,028,528.00	124,447.02	- 904,080.98	Below Target	-	1,162,248.00	1,037,800.98	Below Target : by 11%
Library Services	70,000.00	9,362.93	- 60,637.07	Below Target	-	145,000.00	135,637.07	Below Target : by 6%
Planning and Land Use	608,336.00	221,838.09	- 386,497.91	Below Target	-	940,008.00	718,169.91	Below Target : by 24%
Regulatory Services	47,524.00	81,317.00	33,793.00	Above Target	-	142,572.00	61,255.00	Below Target : by 57%
Waste Management	6,831,416.00	6,827,260.60	- 4,155.40	Below Target	-	8,866,432.00	2,039,171.40	Below Target : by 77%
Total	**8,929,472.00**	**7,849,710.85**	**- 1,079,761.15**		**-**	**12,386,264.00**	**4,536,553.15**	

Overall **Community Services** income is below budget by $1.08m
YTD income variances are attributable to:

- **Council Businesses ($119k)** – decrease in income mainly from Splashez ($75k) as it only resume operation on 6 October 2025, Buchanan Park ($34k) and Civic Centre ($8k).
- **Environmental Services ($904k)** –variance mainly due to the timing in receipt of State Government grants with estimated value of $1m, received Environmental Regulatory Fees and Charges -Food Licences $97k and Other Funding $7.8k
- **Library Services ($61k)** - timing in receiving Commonwealth and State Government grants.
- **Planning & Land Use ($386k)** –timing difference in receiving Reserve Leases ($288k), Planning Regulatory Fees ($80k), and Land Use Regulatory Fees ($21k). Fees from Horse Paddocks however has generated income with positive variance of $3k.
- **Waste Management ($4k)** –decrease due timing in receiving State Government grant ($81k), Regulatory & Commercial Fees ($84k), Other Fees ($33k), Interest from Overdue Rates and Charges ($12k). Biosecurity Charges +$154k and Rates Garbage Charge & Recycling Rate +$58k are positive due to rate payers' payment of rates issued.

Expenditure Summary

Directorate Level (desc)	Monthly YTD Budget.	Monthly YTD Actuals.	Monthly YTD Budget Variance	Var Monthly Comment	Committed Balance.	Original YTD Budget	Remaining Full Year	Var YTD Comment
Community Development	110,560.00	70,983.24	39,576.76	Savings	22,689.95	324,180.00	230,506.81	Tracking on Target: spent 22%
Community Services	132,468.00	112,536.06	19,931.94	Savings	-	347,404.00	234,867.94	Tracking on Target: spent 32%
Council Businesses	1,523,143.00	1,641,238.83	- 118,095.83	Over Spend	40,911.93	3,827,301.00	2,145,150.24	Spending above the average target: spent 43%
Economic Development	1,071,488.00	1,016,903.10	54,584.90	Savings	958,272.44	3,118,688.00	1,143,512.46	Spending above the average target: spent 33%
Environment Services and La	66,742.00	122,179.51	- 55,437.51	Over Spend	-	199,426.00	77,246.49	Spending above the average target: spent 61%
Environmental Services	823,918.00	660,073.02	163,844.98	Savings	110,382.41	2,111,754.00	1,341,298.57	Tracking on Target: spent 31%
Library Services	426,928.00	380,948.91	45,979.09	Savings	77,630.92	1,219,784.00	761,204.17	Tracking on Target: spent 31%
Media	92,968.00	106,989.55	- 14,021.55	Over Spend	7,771.00	283,904.00	169,143.45	Spending above the average target: spent 38%
Planning and Land Use	384,492.00	321,383.04	63,108.96	Savings	56,252.88	1,102,404.00	724,768.08	Tracking on Target: spent 29%
Regulatory Services	353,736.00	463,375.80	- 109,639.80	Over Spend	27,542.03	1,018,808.00	527,890.17	Spending above the average target: spent 45%
Waste Management	2,816,918.00	2,351,128.13	465,789.87	Savings	139,255.23	8,286,838.00	5,796,454.64	Tracking on Target: spent 28%
Total	**7,803,361.00**	**7,247,739.19**	**555,621.81**		**1,440,708.79**	**21,840,491.00**	**13,152,043.02**	

Overall **Community Services** expenditure is tracking withing budget by $555k savings.
YTD overspent in expenditure per section are attributable to:

- **Council Businesses ($118k)** –Splashez ($118k), Buchanan Park ($99k), Outback at Isa ($76k) and Civic Centre is +$126k.
- **Environmental Services & Land Use ($55k)** -mainly due to payroll related expenses.
- **Media ($14k)** -Materials and Services ($28K) for North West Weekly advertisement & Council website annual renewal, however there are savings of $14k under consumables
- **Regulatory Services ($110k)** -mainly due to payroll related expenses.

Community Business Units

i. **Splashez Report**: The 4-months operating expenditure of $413k which is (119.77%) of the YTD budget total of $346k.

Splashez has only been open for 13 days in the 1st quarter due to maintenance done in the 50-metre pool and resumed operation on 6 October 2025. YTD income totalled to $55k, resulting to $359k deficit.

Operating/ Capital	O	-218,873.00	-358,747.98	Surplus /(Deficit)
Master Account	Splashez Aquatic Services			

Account Type	Sub Ledger Account (desc)	YTD Current Budget	Actual YTD	Commited YTD	Budget To Spen
I	Fees & Charges	83,332	43,768	-	- 39,564
I	Sales Revenue	43,332	11,331	-	- 32,001
I		**126,664**	**55,099**	**-**	**- 71,565**
E	Administration & Support	73,308	61,430	-	11,878
E	Consultants & Contractors	2,000	9,904	-	- 7,904
E	Depreciation & Amortisation	60,984	77,609	-	- 16,625
E	Electricity	15,000	-	-	15,000
E	Maintenance Expense	103,880	82,771	-	21,109
E	Other Operating Expenses	90,365	182,134	-	- 91,769
E	Subscriptions & Memberships	-	-	-	
E		**345,537**	**413,847**	**-**	**- 68,310**
Grand Total		**218,873**	**358,748**	**-**	

ii. **Buchanan Park Report**: The 4-months operating expenditure total of $707k (125.41%) of the YTD budget of $608k.

YTD Income is $35k compared to budget of $70k. Income is below target by $35k. Overall performance is $672k deficit.

Operating/ Capital	O	- 538,120	- 671,607	Surplus /(Deficit)
Master Account	Buchanan Park Events Complex			

Account Type	Sub Ledger Account (desc)	YTD Current Budge	Actual YTD	Commited YTD	Budget To Spend
I	Fees & Charges	- 25,000	- 35,446	-	10,446
I	Sundry Income	- 45,000	-	-	- 45,000
I		**- 70,000**	**- 35,446**	**-**	**- 34,554**
E	Administration & Support	46,668	38,846	-	7,822
E	Consultants & Contractors	7,500	1,844	-	5,656
E	Depreciation & Amortisation	296,368	377,905	-	- 81,537
E	Electricity	22,500	5,871	-	16,629
E	Maintenance Expense	19,000	11,599	-	7,401
E	Other Operating Expenses	216,084	270,988	-	- 54,904
E		**608,120**	**707,053**	**-**	
Grand Total		**538,120**	**671,607**	**-**	

iii. **Civic Centre Report:** The 4-months operating expenditure total of $322k (92.67%) of the YTD budget total of $448k.

YTD Income is $60k compared to budget of $105k. Income is below target by $8k. Overall performance is $217k deficit.

Operating/ Capital	O	-$334,952	- 217,374	Surplus /(Deficit)
Master Account	Civic Centre			

Account Type	Sub Ledger Account (desc)	YTD Current Budget	Actual YTD	Commited YTD	Budget To Spend
I	Fees & Charges	- 86,668	- 60,046	-	- 26,622
I	Sundry Income	- 26,668	- 44,977	-	18,309
I		**- 113,336**	**- 105,023**	**-**	**- 8,313**
E	Administration & Support	141,980	106,498	-	35,482
E	Depreciation & Amortisation	81,552	82,200	-	- 648
E	Electricity	45,000	14,715	-	30,285
E	Maintenance Expense	13,500	930	-	12,570
E	Other Operating Expenses	162,656	114,069	-	48,587
E	Subscriptions & Memberships	3,600	3,985	-	- 385
E		**448,288**	**322,397**	**-**	**125,891**
Grand Total		**334,952**	**217,374**	**-**	

3. Corporate Services

Income Summary

Directorate Level (desc)	Monthly YTD Budget.	Monthly YTD Actuals.	Monthly YTD Budget Variance	Var Monthly Comment	Committed Balance.	Original YTD Budget	Target (Full Year)	Var YTD Comment
Financial Services	28,995,735.00	25,516,251.11	- 3,479,483.89	Below Target	-	35,583,433.00	10,067,181.89	Below Target : by 72%
Human Resources	30,000.00	17,599.24	- 12,400.76	Below Target	-	90,000.00	72,400.76	Below Target : by 20%
IT and Records	-	756.30	756.30	Above Target	-	-	- 756.30	Above Budget : by
Total	**29,025,735.00**	**25,534,606.65**	**- 3,491,128.35**		**-**	**35,673,433.00**	**10,138,826.35**	

Overall **Corporate Services** income performance to budget is $3.5m under the budget.
YTD income variances are attributable to:

- **Financial Services ($3.5m) –** timing in receiving the State Government Fund ($2.6m), QTC interest ($734k), Miscellaneous Income ($135k)

Expenditure Summary

Directorate Level (desc)	Monthly YTD Budget.	Monthly YTD Actuals.	Monthly YTD Budget Variance	Var Monthly Comment	Committed Balance.	Original YTD Budget	Remaining Full Year	Var YTD Comment
Asset Management	76,004.00	78,779.91	- 2,775.91	Over Spend	45,856.00	228,012.00	103,376.09	Spending above the average target: spent 35%
Corporate Services	105,636.00	73,789.57	31,846.43	Savings	- 0.14	318,485.00	244,695.57	Tracking on Target: spent 23%
Financial Services	1,389,638.00	1,850,203.07	- 460,565.07	Over Spend	81,600.87	3,248,326.00	1,316,522.06	Spending above the average target: spent 57%
Human Resources	1,210,666.00	1,072,313.57	138,352.43	Savings	133,568.46	2,705,334.00	1,499,451.97	Spending above the average target: spent 40%
IT and Records	1,129,717.00	821,322.39	308,394.61	Savings	52,691.42	2,949,525.00	2075511.19	Tracking on Target: spent 28%
Procurement	98,844.00	41,845.18	56,998.82	Savings	76,700.00	298,932.00	180386.82	Tracking on Target: spent 14%
Total	**2,439,227.00**	**1,935,481.14**	**503,745.86**		**262,959.88**	**5,953,791.00**	**3,755,349.98**	

Overall **Corporate Services** expenditure is tracking well within budget, being $504k savings under the budget.

YTD overspent in expenditure per section are attributable to:

- **Asset Management ($3k)** – due to payroll related expenses.
- **Financial Services ($461k)** – mainly due to payroll related expenses

4. Infrastructure Services

Income Summary

Directorate Level (desc)	Monthly YTD Budget.	Monthly YTD Actuals.	Monthly YTD Budget Variance	Var Monthly Comment	Committed Balance.	Original YTD Budget	Target (Full Year)	Var YTD Comment
Disaster Management	7,817,228.00	3,454,405.11	- 4,362,822.89	Below Target	-	15,604,456.00	12,150,050.89	Below Target : by 22%
Facilities Management	40,000.00	12,958.79	- 27,041.21	Below Target	-	120,000.00	107,041.21	Below Target : by 11%
Major Projects	172,176.00	-	- 172,176.00	Below Target	-	516,528.00	516,528.00	Below Target : by %
Water and Sewerage	25,275,753.00	20,698,972.74	- 4,576,780.26	Below Target	-	30,643,993.00	9,945,020.26	Below Target : by 68%
Works and Operations	2,192,629.00	1,211,783.13	- 980,845.87	Below Target	-	5,113,038.00	3,901,254.87	Below Target : by 24%
Total	**35,497,786.00**	**25,378,119.77**	**- 10,119,666.23**		**-**	**51,998,015.00**	**26,619,895.23**	

Overall **Infrastructure Services** monthly income overall performance is $10.1m below budget.
YTD income variances are attributable to:

- **Disaster Management ($4.4m)** – timing in receiving flood works grants from Queensland Reconstruction Authority.
- **Facilities ($27k) -** due to timing of expected regulatory and commercial fees
- **Major Projects ($172k)-** due to timing of Offset /Recovery Capital.

- **Water and Sewerage ($4.6m)** - variance is mainly due to rates-water consumption charge which was billed in September ($4.3m) and timing in receiving Commonwealth Government Capital Grants ($287k).
- **Works and Operations ($980k) –** variance mainly due to timing in receiving the State Government Grant ($1.093m), positive variance on Workshop Management -Internal Plant Hire Recovery by +$74k.

Expenditure Summary

Directorate Level (desc)	Monthly YTD Budget.	Monthly YTD Actuals.	Monthly YTD Budget Variance	Var Monthly Comment	Committed Balance.	Original YTD Budget	Remaining Full Year	Var YTD Comment
Disaster Management	5,349,514.00	167,949.71	5,181,564.29	Savings	3,732.32	16,014,416.00	15,842,733.97	Tracking on Target: spent 1%
Facilities Management	2,047,560.00	1,954,065.28	93,494.72	Savings	533,054.70	5,009,920.00	2,522,800.02	Spending above the average target: spent 39%
Infrastructure Services	328,368.00	269,839.12	58,528.88	Savings	3,620.03	985,104.00	711,644.85	Tracking on Target: spent 27%
Major Projects	227,928.00	278,246.55	- 50,318.55	Over Spend	8,781.78	650,784.00	363,755.67	Spending above the average target: spent 43%
Water and Sewerage	8,292,650.00	6,352,101.24	1,940,548.76	Savings	279,021.23	24,027,267.00	17,396,144.53	Tracking on Target: spent 26%
Works and Operations	6,830,907.00	12,815,607.87	- 5,984,700.87	Over Spend	8,458,296.52	21,124,144.00	- 149,760.39	Budget review Required: spent 61%
Total	**23,076,927.00**	**21,837,809.77**	**1,239,117.23**		**9,286,506.58**	**67,811,635.00**	**36,687,318.65**	

Overall **Infrastructure Services** expenditure is $1.2m within budget.
YTD variance in expenditure per section were attributable to:

- **Major Projects ($50k)** - Contractor ($95k) for Lidar Survey and Flood Modelling, Other Membership ($2.4k) and noted decrease in Payroll amount to +$29k and no spending made for Engineering expense line worth $15k.
- **Works and Operations ($6m)** – Batch Plant ($92k), Rural Roads ($5.3m), Urban Roads ($142k), Works & Operations Admin ($183k) and Workshop Management ($461k) have gone over budget. Sections that are under budget include Aerodrome-Camooweal +$114k, Parks and Gardens +$39k and Cemetery +$73k.

Infrastructure Business Units

i. **Batch Plant Report:** The 4-months operating expenditure total of $92k with revenue of $32k.

The Batch Plant ceased operations on 6 August 2025.

Operating/ Capital	**O**	**-**	**-$60,621**	**Surplus /(Deficit)**
Master Account	**Batch Plant**			

Account Type	Sub Ledger Account (desc)	YTD Current Budget	Actual YTD	Commited YTD	Budget To Spend
I	Sales Revenue	-	31,870	-	31,870
I		**-**	**31,870**	**-**	**31,870**
E	Administration & Support	-	45,887	-	- 45,887
E	Consultants & Contractors	-	-	-	-
E	Cost of Goods - Batch Plant	-	42,353	-	- 42,353
E	Maintenance Expense	-	3,460	-	- 3,460
E	Other Operating Expenses	-	791	-	- 791
E		**-**	**92,491**	**-**	**- 92,491**
Grand Total		**-**	**60,621**	**-**	

ii. **Fleet and Workshop Report:** The 4-months operating expenditure total of $1.44km (147.98%) of the year-to-date budget total of $971k.

YTD Income is $774k against $696k budget, resulted to $76k above target.
Overall performance is a deficit of $663k deficit.

Operating/ Capital	O	-$273,102	-$662,653		Surplus /(Deficit)
Master Account	Fleet Management				

Account Type	Sub Ledger Account (desc)	YTD Current Budget	Actual YTD	Commited YTD	Budget To Spend
I	Plant Hire Recovery - Internal	- 697,580	- 773,736	-	76,156
I	Recoverable Works	-	-	-	-
I	Sales Revenue	-	-	-	-
I		**- 697,580**	**- 773,736**	**-**	**76,156**
E	Administration & Support	297,692	93,968	-	203,724
E	Consultants & Contractors	56,860	5,277	-	51,583
E	Depreciation & Amortisation	333,052	477,989	-	- 144,937
E	Insurance Expense	104,158	92,206	-	11,952
E	Maintenance Expense	23,128	46,024	-	- 22,896
E	Other Operating Expenses	6,168	5,225	-	943
E	Plant Expenses	-	596,786	-	- 596,786
E	Recoverable Works Expense	149,624	118,914	-	30,710
E	Subscriptions & Memberships	-	-	-	-
E		**970,682**	**1,436,389**	**-**	
Grand Total		**273,102**	**662,653**	**-**	

ATTACHMENTS

Nil

12 COMMUNITY SERVICES REPORTS

12.1 WASTE AND RECYCLING QUARTERLY REPORT

Document Number: **970052**
Author: **Waste Management Coordinator**
Authoriser: **Director Community Services**
Directorate: **Community Services**
Portfolio: **Environment, Local Laws, Development & Town Planning, Waste**

EXECUTIVE SUMMARY

The Waste and Recycling Quarterly Report is presented to Council for information and consideration.

RECOMMENDATION

THAT Council accepts the Waste and Recycling Quarterly Report as presented.

OVERVIEW

This report provides an overview of recent landfill and recycling operations and highlights during period August – October 2025. It details upcoming initiatives focused on recycling and sustainability, and updates on the Materials Recovery Facility (MRF).

LINK TO OPERATIONAL PLAN

Item	Action	Actions being undertaken	Progress
EN4	Manage best practice resource recovery	Resources are maintained in accordance with the site management plan	On Target
EN5	Increase waste diversion from landfill	Continue the recycling education campaign Implement new recycling methods	Review required

WASTE QUARTER REVIEW

The below table highlights top ten types of waste and the amount taken in tonnes for the period. The table additionally includes sales from the tip shop trial and outgoing bales of recyclables. Internal reporting has been established to understand the peak times of operation and identify opportunities for efficiency optimisation.

Type of Waste	**August** (Tonnes)	**September** (Tonnes)	**October** (Tonnes)	**Total** (Tonnes)
Commercial & Industrial	921.345	1098.39	1655.95	3675.69
Concrete & Demolition	354.36	265.38	266.52	886.26
Green Waste	203.97	171.38	212.19	587.54
Household	456.54	516.925	557.72	1531.19
Illegal dumping	8.7	0	0.32	9.02

Type of Waste	August (Tonnes)	September (Tonnes)	October (Tonnes)	Total (Tonnes)
Kerbside	432	423.82	443.62	1299.44
Outgoing recycles (engine oils) (RRA)	2.56	0	57.12	59.68
Recycle non household (RRA)	446.4	370.59	272.88	1089.87
Recycle tunnel Households only (RRA)	89.22	143.945	89.19	322.36
Street Sweeper	34.28	24.34	1.94	60.56

'RRA' – Resource Recovery Area

Other movements	August	September	October	Total
Tip shop	-	256 items sold	342 items sold	598 items sold
MRF Outgoing recycling	-	0	121.88 Tonnes	121.88 Tonnes

Tip Shop

Council opened its Tip Shop on 19 September and has demonstrated an initial community interest in use of the facility with almost 600 items sold and several tonnes of material diverted from landfill. Community feedback to date has been positive and sales over the two months of operation have been consistent. Recycled and temporary materials have been used in developing the tip shop in order to allow the concept to be demonstrated prior to building any substantial structures. The facility utilises the existing point of sale and transfer station staffing to maintain a low cost of sale.

Waste Amnesty Day

Council secured grant funding for a Waste Amnesty Day in conjunction with the Queensland Reconstruction Authority's Get Ready Queensland Program. The amnesty was well utilised by the community with over 300 customers accessing the service. A similar grant application will be lodged for next year.

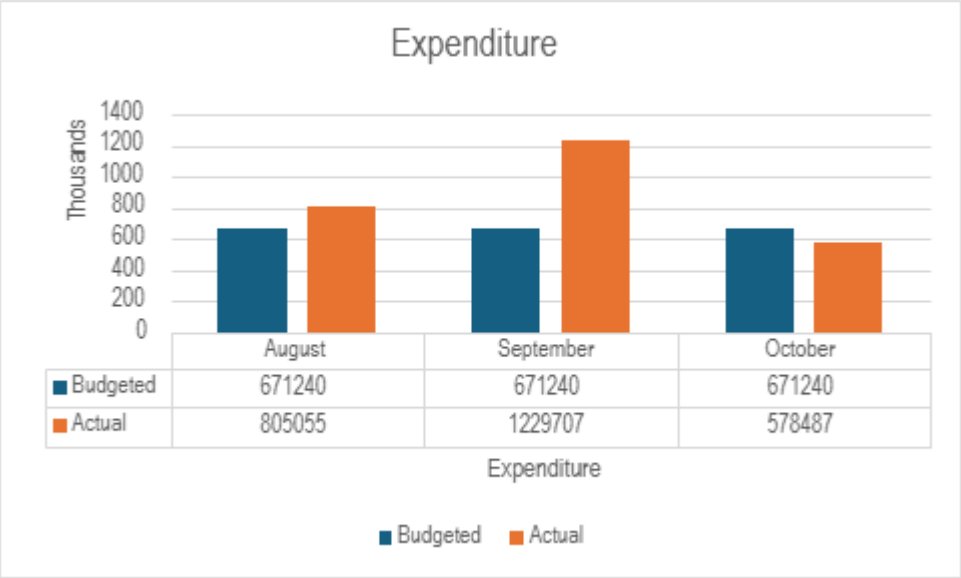
Date	Number of customers	Total Tonnes
4 October 2025	170	30
11 October 2025	185	32

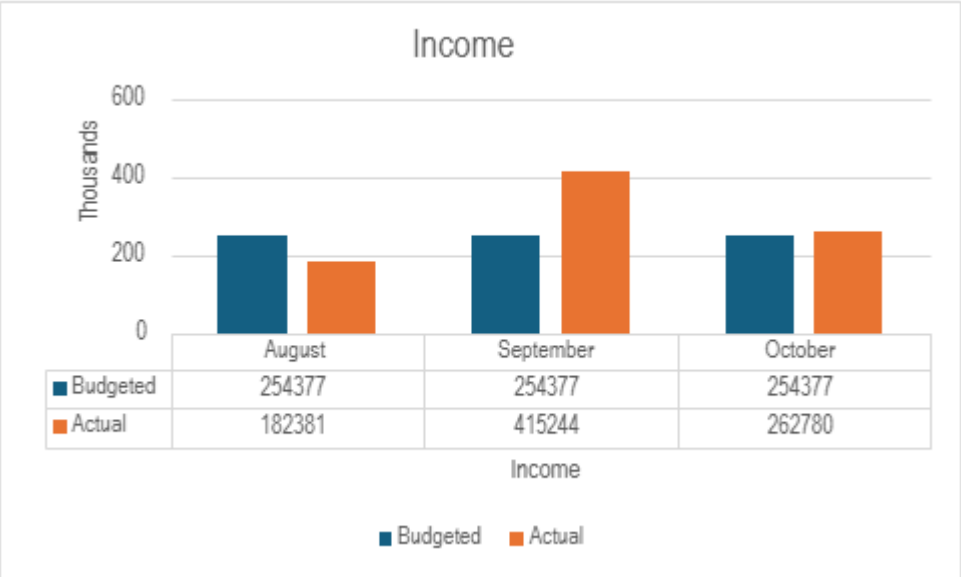
RISKS AND ISSUES

All types of batteries, especially lithium batteries continue to represent a risk to landfill and recycling operations. When crushed, batteries ignite and lead to fires. This is an ongoing risk to the landfill operations.

Staff have been instructed to be extra vigilant in trying to identify and isolate any of these items as soon as they are seen.

BUDGET





Analysis

Income and expenditure for the quarter are both trended towards meeting the budgeted end of year position, the overspend in September was due to the timing of Waste Levy invoices from the State.

RECYCLING QUARTER REVIEW

The MRF recently completed its first sale of its lower valued commodities. This has freed up space in Council's storage shed and provided valuable insights into how these commodities are traded for future transactions.

110.14 Tonnes of mixed fibre (Cardboard and paper) and 10.16 Tonnes of High Density Polyethylene HDPE Natural (plastic milk bottles) were received in Brisbane during October.

The MRF has not yet released its high value commodities (i.e. Aluminium and PET Plastics). Council is currently working on acceptance into the COEX system before trading these high value commodities.

FORWARD OUTLOOK

Onsite improvements continue in accordance with audit recommendations including a reduction in the size of stockpiles within the resource recovery area.

The need to enhance security and prevent litter dispersion at the landfill is required. A budget bid will be developed for the FY26 Capital Budget to install a 2.4-metre-high perimeter chain-link fence along portions of the eastern boundary.

A waste strategy is being developed as required by the Waste Reduction and Recycling Act 2011 and will be presented to Council for consideration in the December meeting.

ATTACHMENTS

Nil

13 INFRASTRUCTURE SERVICES REPORTS

13.1 MAJOR PROJECTS OVERVIEW REPORT - OCTOBER 2025

Document Number: **971390**
Author: **Manager Major Projects**
Authoriser: **Director of Infrastructure Services**
Directorate: **Infrastructure Services**
Portfolio: **Works & Engineering, Water & Sewerage**

EXECUTIVE SUMMARY

The Major Projects Overview Report for October 2025 is presented to Council for information and consideration.

RECOMMENDATION

THAT Council

- Council receives and notes the October 2025 Major Projects Overview Report.
- Endorse the MICC 2025-26 TIDS allocation ($475,000) be prioritised for the Duchess Road flood protection and crossover works to enable concurrence of the transfer with the North West Queensland Regional Roads & Transport Group.

BACKGROUND

This report provides an overview of significant capital works projects for October 2025 and an overall year to date delivery program for the 2025-26 financial year.

The Major Projects RAG (Red Amber Green) Report is provided in **Attachment A**. The dashboard analytics of the portfolio provides Key Performance Indicators and overall health status of each project.

The MICC top fourteen (14) projects, by financial value, is provided via detailed status report in **Attachment B.**

Additional Disaster Recovery Fundings Arrangement (DRFA) project and works program summary is provided in **Attachment C.**

PROGRAM OVERVIEW

Council adopted a capital budget of $23,950,000 for 54 capital projects of which $11,105,329 is external grant funded contributions.

In the Disaster Recovery Funding Arrangements (DRFA) space, $14,637,894 is allocated for expenditure this year with 6 projects identified within the 5 packages of approved works, awarded in March 2025.

The August Council Meeting, saw the endorsement of 2 additional projects into the delivery program. Hence, to date there are 62 projects with a budget of $26,150,000 of which $13,305,329 is grant funded contributions.

Three (3) defined Operational projects delivered under the QRA North West Resilience Program, to the value of $1,710,000 are also managed under the Major Projects unit but not listed in the capital

program. **Attachment B** contains the Leichhardt River Celan-Up project which is one of these three projects.

For the October period capital expenditure for DRFA and non-DRFA project is $3,860,166 and $2,125,665 respectively.

OVERVIEW

Significant project updates are provided below:

***Fourth Avenue Stage 2 Construction* (within Attachment B)**

Construction of Stage 2 area commenced on 15 September. Construction progressed from Nineteenth Avenue to Fifteenth Avenue intersection.

***Culvert Rehabilitation - Gunpowder Road* (within Attachment B)**

Works commenced 23 July and all sites 1 to 5 have been completed. Site 6 is nearing completion.

***Construction of Campbell Miles Lookout* (within Attachment B)**

Public notifications and site signages have been installed. Site possession issued. Contractor will commence site establishment from 12 November.

***Network Reconfiguration* (within Attachment B)**

Contract for supply of pipes was awarded in May and pipes and materials has been ordered. RFT for the construction was released on 20 September. Project update anticipated for the December Council meeting.

Solar Panel and Battery Storage Project

All site and commissioning works have been completed. Ergon acceptance still in progress.

Civic Centre & Buchanan Park Kitchen

Civic Centre Kitchen refurbishment and Buchanan Park Kitchen fit-out has gone out to the market in late August. Project update report scheduled for the December Council meeting.

Civic Centre Essential Compliance

Request For Tender (RFT) closed end of May. Review of scope and cost with a suitable contractor in progress. QFES input provided. Redesign works required to address building certifier's advice that a performance solution is required to enable functionality with theatre operation. Tender report scheduled for February meeting.

Buchanan Park Fire Services upgrade

RFT released late April. No submission received. Council has engaged a specialist consultant for investigation, testing, liaison with QFES and design.

Other Principal Cycle Network Plan (PCNP) Projects

Fourth Avenue Stage 3 and Alma St to Isa Street Options Analysis concept design is in progress. Soldiers Hill PCNP detail design and stakeholder engagement has been completion with substantial feedback received from the community. Council workshop and/or report scheduled for December.

Camooweal Aerodrome Upgrade

Council has received verbal determination on RAUP9 variation request. Airport pavement specialist engaged for geometric design and pavement stabilisation. Sufficient works has been undertaken to present an update in December.

Civic Centre Lift & Floor Upgrade

Lift works completed. Floor works completed. Reviewing expansion and contraction issue within the defect liability period. Timber flooring expert has recommended any sanding and coating works be incorporated towards the end of the defect rectification period to allow sufficient time for the timber to settle.

***TIDS (Transport Infrastructure Development Scheme) Projects* (within Attachment B)**

There is $475,000 in TIDs allocation for the 2025-26 financial year amongst various Road of Regional Significance project. Preliminary scoping for the Moondarra Road and Duchess Road has been undertaken. It is considered that Moondarra Drive scope pertaining to shoulder reconstruction and seal works is insufficient in quantity for Council to obtain value for money in tendering the works. The current condition and serviceability of Moondarra Drive, since last year's TIDS work does not warrant further works over the next few years. It is recommended that the Duchess Road flood protection and crossover works be prioritised for the full TIDS funding.

A detailed site survey has been completed and engineering design works have progressed. Staff will seek approval from the NWQRR&TG to transfer the MICC 2025-26 TIDS allocation into the Duchess Road floor protection and crossover works.

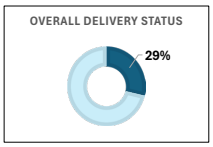
ATTACHMENTS

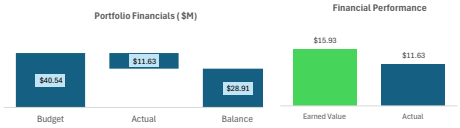
1. **Attachment A - October 2025 - RAG Report**
2. **Attachment B - October 2025 - MICC Top 13 Project Status Report**
3. **Attachment C - October 2025 - MICC DRFA Works Report**

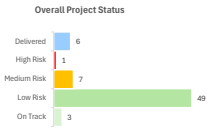
MOUNT ISA CITY COUNCIL

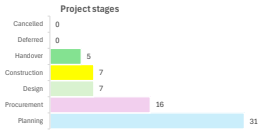
MAJOR PROJECTS MONTHLY RAG REPORT

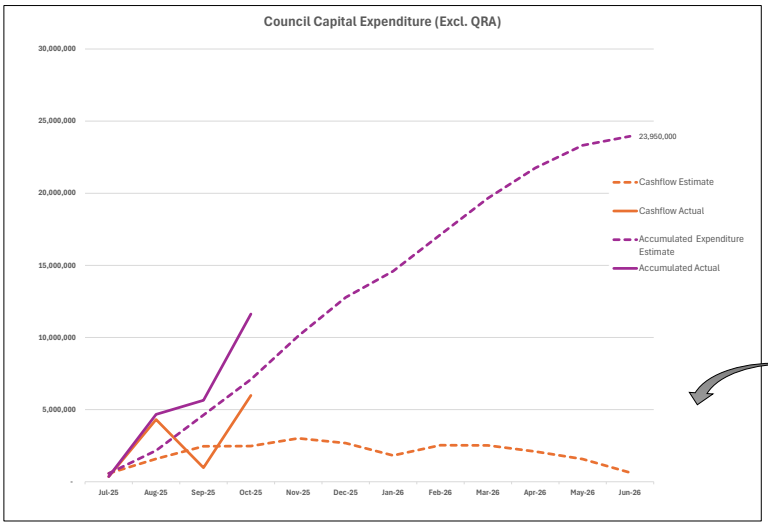
October 2025

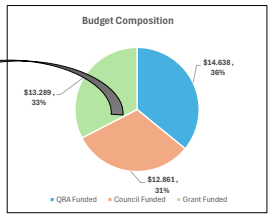












Overall Project Status

Overall Project Status is Green = ***No Action is Required***
Overall Project Status is Amber = ***Project Manager should routinely notify Project Sponsor and present options for resolutions***
Overall Project Status is Red = ***Project Manager should immediately escalate Project Sponsor & PMO and present options for resolutions***

If all the reporting keys are GREEN , the overall health is GREEN
If one or two of the reporting keys are AMBER, the overall project health is GREEN
If three or more of the reporting keys are AMBER, the overall project health is AMBER
If one or more of the reporting keys are RED, the overall project health is RED

Five Governance Reporting Keys

OVERALL PROJECT STATUS			GREEN	AMBER	RED
1	**Funding Status**	Grant funding refers to non-repayable funds or products awarded by grant funders to Council or Project sponsors. Grants can be provided by government entities, foundations, or corporations, and are used to support specific projects, initiatives, or research. Unlike loans, grants do not need to be repaid.	Everthing is planned and progressing as per submission requirements OR operating as per the Executed Funding Agreement OR being or are to be delivered as per funding committment as stakeholder buy-in, scope, time, quality and cost representations. Mutual agreement to refund or resolve inability to deliver grant .	At least one reporting milestones have been missed. Extensions of time, cost or scope variance are being address through submission/s of change request/s with the applicable grant entity. Stakeholder or other latent or unanticipated isssues affecting deliverable.	Project have missed more than one reporting milestones and/ or can not meet funding agreement. No resolution have yet been found to address the impass.
2	**Scope Forecast**	Breadth and depth of the 'fit for purpose' deliverables/ works to delivered. Scope characteristics include customers, functionality, business, staff, geographoes, buildings, systems, Directorates, processes and products.	Scope remains unchanged.	Minor reduction of core specification, quality or capability to be delivered. A change that may impact cost, benefits, schedule and/or resourcing.	Significant reduction of core specification, quality or capability to be delivered. New or removed items, that will impact on the cost, benefits, schedule and/or resourcing.
3	**Schedule Forecast**	Provides an overview of the performance of the approved project schedule.	All critical milestones and the overall schedule are on, or ahead of the latest approved baseline.	One or more critical milestones and or, the overall schedule is behind (or forecast to be delayed by > 1 month <3 month or it can be <1 month if the critical milestone is significant.	One or more critical milestones and or, the overall schedule is behind (or expected to be behind) by > 3 months or it can be <1 month if the critical milestone is significant.
4	**Cost Forecast**	Provides an overview of the performance against the approved project budget (including contingency).	Project forecast final cost (including contingency) is on or below the approved budget.	Project forecast final cost (including contingency) is in danger of exceeding the approved budget.	Project forecast final cost (including contingency) will exceed the approved budget
5	**Risk Assessment**	Provides an overview of whether the Risk and Issue Management processes are working effectively and the degree to which significant items are adversely impacting the project outcomes.	Formal Risk and Issue management processes are in place and are working effectively with no significant adverse impacts being experienced.	Formal Risk and Issue management processes are in place and are working effectively. A number of significant Risks/Issues are apparent with the potential to negatively impact project outcomes. Appropriate management plans are in place to address these items which require monitoring.	A number of significant Risks/Issues have had a negative impact on expected project outcomes and require further remediation in order to minimise further impacts or there is no Risk and Issue management process in place.

Project Health

A Project's Overall Health is determined by values set to it inaccordance with the Schedule, Risk, Overall Project Status, and Earned Value.

A Value of 100 means that the project is performing very well and does not elicit a concern.
A Value of 0 means that the project is not progressing as planned and will require on-going review until performance score passes 30.

Overall Delivery Status

The Overall Delivery Status is a portfolio wide percentage based on the actual capital expenditure against the total portfolio forecasted budget.
The percentage is an idicative key performance indicator for delivery efficiency. Factors such as limited resourcing and other barriers to delivery may limit this rate.

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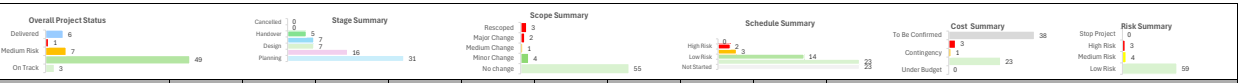

Proposal ID	Year	Project Name	Current Phase	1. Funding Status	2. Scope Forecast	3. Schedule Forecast	4. Cost Forecast	5. Risk Assessment	Overall Project Status	Completion	Project Health	Comment on RAG Satus
55	2024-25 Carryover	CNLGGP - shared Pathways - Soldiers Hill	Design	Contract	No change	Medium Risk	Within Budget	Low Risk	Delivered	100%	81	Construction funding milestones are amended to derisk the detail design phase. Drafting RFT for construction package completed. Integrating lightign design works being undertaken in Soldiers Hil Construction project. Project scope completed.
55	2024-25 Carryover	PCNP - Shared Pathways - Fourth Avenue - Stage3 (Mount Isa West PCN Options Analysis)	Planning	Contract	No change	On Track	To Be Confirmed	Low Risk	Low Risk	35%	76	Stakeholder consultation completed. Councillor Workshop had been pushed back to December. Isa Street Bridge concept design options and costing under review.
77	2024-25 Carryover	Kitchen Upgrade - Civic Centre	Procurement	On Track	No change	On Track	To Be Confirmed	Medium Risk	Medium Risk	35%	54	RFT released and closing 7 November. Tender evaluation in progress. Council Report pencilled for December.
2024-02	2024-25 Carryover	DRF - Solar Panels & Battery Storage to Facilties	Handover	Completed	No change	High Risk	Within Budget	Low Risk	Delivered	100%	78	Works completed . Awaiting Ergon acceptance and commissioning . Auditing and acquittal works required to benefit from use of other completed Energy Efficiency Project into this funding claim.
2023-57	2025-26	RAUP9 - Camooweal Runway Pavement Improvement (Design & Tender)	Procurement	On Track	Major Change	Medium Risk	Above Budget	High Risk	Medium Risk	25%	38	Anticipate formal agreement for variation to RAUP9. Geotechnical result assessed. Reference design underway. Light cement stabilisation followed by two -coat seal is proposed. Councillor Workshop pencilled for December.
2024-06	2024-25 Carryover	Civic Centre Essential Services Compliance	Procurement	Not Funded	Medium Change	On Track	Above Budget	High Risk	High Risk	35%	24	Liaised with QFD, GHD and specialist engaged for theatre. Certifier has directed that only Performance Solution would suffice, this will require additional design and docucmentation. Council report pencilled for February.
2024-07	2024-25 Carryover	Buchanan Park Fire Services upgrade	Procurement	Not Funded	No change	On Track	To Be Confirmed	High Risk	Medium Risk	30%	44	Consultant enaged for investigation, verification and design works.
2024-26	2024-25 Carryover	Heavy Vehicle Wash Bay Facility	Planning	On Track	No change	On Track	To Be Confirmed	Low Risk	On Track	5%	86	Initial draft concepts received from GHD. Site visits site undertaken 13/11/25 to assess the detail. Discussion with TMR and SLRIP funding officer underway. LIDAR survey to be obtained. High level budget estimate to be undertaken in December.
2024-27	2024-25 Carryover	W4Q - Sports Precinct Feasibility Study	Procurement	Contract	No change	On Track	Within Budget	Low Risk	On Track	35%	86	RFQ package submission closed on 12 September. Evalaution completed. Awaiting contract execution.
2025-31	2025-26	Network reconfiguration to remove direct pumping into network	Procurement	Low Risk	Rescoped	Medium Risk	To Be Confirmed	Medium Risk	Medium Risk	25%	48	RFT for Construction Tender received and under evaluation. Councillor Workshop and Report pencilled for December.
2024-49	2024-25 Carryover	ROC-QRA Camooweal Stockyard Upgrade MIC.0038	Planning	On Track	Rescoped	On Track	Within Budget	Medium Risk	Medium Risk	5%	54	Discussed site issues with QRA and options with funding variation. Due to constraints project will only cover design in this year with delivery in the following year.
2024-50	2024-25 Carryover	ROC-QRA Mount Isa Stockyard Upgrade MIC.0039	Planning	On Track	No change	On Track	Within Budget	Low Risk	Low Risk	5%	76	Project will only cover design in this year with delivery in the following year. Survey completed, projetc scoping in progress.
2024-51	2024-25 Carryover	ROC-QRA Buchanan Park Kitchen MIC.0040	Procurement	On Track	No change	On Track	Within Budget	Low Risk	Low Risk	20%	76	Tender released in early September. Closing mid- November. Currently under evaluation. Council Report pencilled for December.
2024-30.2	2025-26	DRFA - Package 1 - Riversleigh Road Betterment	Handover	Low Risk	No change	Low Risk	Within Budget	Low Risk	Delivered	100%	84	Field Works Completed. QA documents sought for close-out.
2024-54	2024-25 Carryover	ROC-QRA Stormwater Repair and Replacement MIC.0043	Planning	On Track	No change	On Track	Within Budget	Low Risk	Low Risk	5%	76	2D detail survey completed. Design scope and quotation in progress. Operational Works to organise cleaning of open dain from outlet to Leichardt River. This drain is owned by QPS so access and share of cost is being sought prior to work.
2024-57	2024-25 Carryover	ROC-QRA Generator Civic & Buchanan MIC.0047	Planning	On Track	No change	On Track	Within Budget	Low Risk	Low Risk	5%	76	Existing depot generator has been determined to be undersized. Awaiting quotation for new generator & installationfor Buchananan Park Entertainment Complex.
24-58 (2024-31	2024-25 Carryover	ROC-QRA Culvert Stormwater & Drainage Repair MIC.0048	Handover	Low Risk	Major Change	Low Risk	Above Budget	Medium Risk	Delivered	100%	76	Cost overrun due to administrative error to be rectified at Q1. Works completed.
2024-30.1	2025-26	DRFA - Package 1 - Thorntonia Yelvertoft, Duchess Roads, Camooweal Town Streets	Handover	Low Risk	No change	Low Risk	Within Budget	Low Risk	Delivered	100%	84	Field Works Completed. QA documents sought for close-out.
2025-05	2025-26	Family Fun Park Toilet Upgrade	Procurement	On Track	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	20%	65	RFT under evaluations. Council Tender report is put for the November meeting.
2025-08	2025-26	Annual Toilet replacement Program	Procurement	Not Funded	No change	On Track	To Be Confirmed	Low Risk	Low Risk	20%	76	RFT under evaluations. Council Tender report is put for the November meeting.
2025-06	2025-26	2025 Blackspot Funding Sites - Miles St & Patricia St Intersection	Design	On Track	No change	Low Risk	To Be Confirmed	Low Risk	Low Risk	5%	74	Detail design completed. Operational Works is tackling procurement.
2025-10	2025-26	2025 Blacks -Apot Funding Sites - Twenty Third Ave & Fourth Ave Intersection	Design	On Track	No change	Low Risk	To Be Confirmed	Low Risk	Low Risk	5%	74	Detail design completed. Operational Works is tackling procurement.
2025-07	2025-26	2025 Blacks -Apot Funding Sites - Pamela St & Trainor Street Intersection	Design	On Track	No change	Low Risk	To Be Confirmed	Low Risk	Low Risk	5%	74	Detail design completed. Operational Works is tackling procurement.

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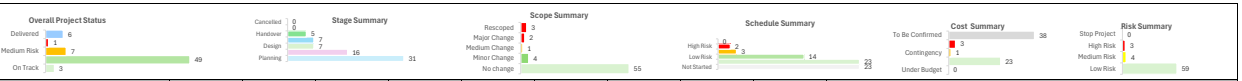

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2025-13	2025-26	2025 Blacks -Apot Funding Sites - Miles St & Mary St Intersection	Design	On Track	No change	Low Risk	To Be Confirmed	Low Risk	Low Risk	5%	74	Detail design completed. Operational Works is tackling procurement.
2025-14	2025-26	Laneway Upgrade between BCF & Police	Construction	On Track	Minor Change	Low Risk	Within Budget	Low Risk	Low Risk	25%	74	Awaiting quotations for concrete edgebeam.
2024-31.1	2025-26	DRFA - Package 2 - Gunpowder, Bortala, Mt Oxide Roads	Construction	Low Risk	No change	Low Risk	Within Budget	Low Risk	Low Risk	80%	74	Currently at CH20000, with 20km remaining. Complete on Bortala Road, Mt Oxide Road to be complete following works on Gunpoweder. Works have been delayed slightly, now targetting completion mid november.
2025-19	2025-26	TIDS 2026 - Moondarra Road Reseal (1528508)	Planning	On Track	No change	On Track	To Be Confirmed	Low Risk	Low Risk	0%	76	Scope inadequate for works to be of value to Council. This report seek Council endorsement to prioitised scope to Duchess Road for all TIDS funding. NWRR&TG to endorse transfer, location and scope.
2025-17	2025-26	TIDS 2026 - Duchess Road (3108936)	Planning	On Track	No change	On Track	To Be Confirmed	Low Risk	Low Risk	0%	76	Site isurvey completed. Burchills Engineering Consultant engaged. Design is progressing.
2025-15	2025-26	ATF & CNLGGP - Fourth Avenue Stage 2 Construction	Construction	On Track	Minor Change	Low Risk	Within Budget	Low Risk	Low Risk	18%	74	Stage 2 Area construction currently at Fifteenth Avenue intersection. Review of design and risk options to 84 Fourth Avenue, particularly in the Council owned parking infront of health and wellness centre.
2025-16	2025-26	Annual Concrete Foothpath Remediation	Planning	Not Funded	No change	Not Started	Within Budget	Low Risk	Low Risk	12%	65	Finalising scope and any design requirement for sign-off. Developing pricing and procurement scope.
2025-11	2025-26	R2R 2026 - Seal of Soldiers Lane	Planning	On Track	Minor Change	Low Risk	Within Budget	Low Risk	Low Risk	5%	74	Detail survey comepleted. Design consultant enagaged and commencing works.
2025-12	2025-26	R2R 2026 - Road Resurfacing/ Rejuvenation	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Procurement of Pavement managenent plan through a consultant in January-February 2025. Procurement during April 2026 for construction during from May to June depending availibility of contractor.
2025-09	2025-26	W4Q - Construction of John Campbell Miles Lookout	Procurement	On Track	Rescoped	On Track	To Be Confirmed	Low Risk	Low Risk	27%	76	Contract executioncompleted. PCG created, signages and public notification completed. Site commencement from 18 November.
2025-20	2025-26	Buchanan Park Recycled Water	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	On hold. Project scope to be verified.
2025-21	2025-26	Renewals at STP	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-22	2025-26	SPS Pump Replacements	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-23	2025-26	Sewer relining	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-24	2025-26	SPS Refurbishment	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-25	2025-26	Rising Main Replacement (Planning Only)	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-26	2025-26	SPS generator provision	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-27	2025-26	Replace SPS9 (Concept Design Only)	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-28	2025-26	SPS switchboard upgrades	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-29	2025-26	AMF pump out and rising main	Design	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Medium Risk	12%	50	Investigation and review of previous design completd. Developing approach for next steps.
2025-30	2025-26	Sewer odour treatment	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	70%	65	Investigation stages
2024-32	2025-26	DRFA - Package 3 - Old May Downs Road	Construction	Low Risk	No change	Low Risk	Within Budget	Low Risk	Low Risk	95%	74	Contractor progressing well on Old May Downs Road - Approximatly 60% through the scope. Remain on track for Completion in November.
2024-33	2025-26	DRFA - Package 4 - Camooweat Urandangi, Kajabbi, Lake Julius, Lake Nash	Handover	Low Risk	No change	Low Risk	Within Budget	Low Risk	Delivered	100%	84	Field Works Completed. QA documents sought for close-out.

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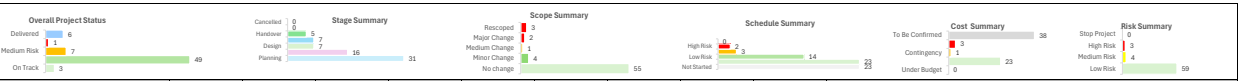

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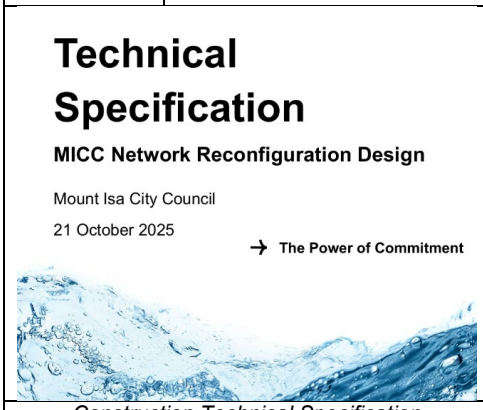
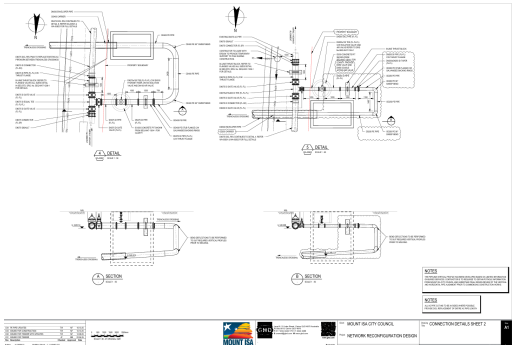
2024-34	2025-26	DRFA - Package 5 - Highland Plains, Morestone, Old Herbert Vale	Construction	Low Risk	No change	Low Risk	Within Budget	Low Risk	Low Risk	40%	51	Contractor has been delayed starting due to expiration of council's ILUA, limiting access to gravel pits in Waanyi country. Contractor is now well underway with works likley to be completed late November.
2025-18	2025-26	R2R 2026 - Lanskey Road Culvert Construction Stage 2 Culverts & Drain	Design	On Track	No change	On Track	To Be Confirmed	Low Risk	Low Risk	26%	76	Preliminary design completed. Tender release scheduled for November.
rryover (2024-	2024-25 Carryover	Ryan Road Sewerage (Design & Documentation Only)	Planning	Medium Risk	Minor Change	High Risk	Within Budget	Low Risk	Medium Risk	70%	53	Progresssing design to completion and cost estimate. The fundign only covers design.
2024-03	2024-25 Carryover	34 Miles Street Carpark & EV charging Station Development	Procurement	Not Funded	No change	On Track	Contingency	Low Risk	Low Risk	47%	76	NRMA early works completed. Contract execution being finalised for Civil and concrete works while asphalt works will be engaged under LB. Final completion expected to be delayed due to avaialbility of ashalt work for end February 2026.
2024-27	2024-25 Carryover	Lake Moondarra - Lions Youth Camp - Critical Infrastructure - NWMP	Construction	On Track	On Track	Within Budget	Medium Risk	Low Risk	Low Risk	30%	65	Contract executed. Planned to commence construction in late October following review of all pre-start documents, permits and approvals.
2024-52	2024-25 Carryover	ROC-QRA Digital Illuminated Warning Signs MIC.0041	Procurement	On Track	No change	On Track	Within Budget	Low Risk	Low Risk	27%	76	RFT Package released for tender. Tender closed 28 Nov 2025.
2025-41	2025-26	Gliderport Road and Infrastructure - CONSTRUCTION - RAF	Procurement	On Track	No change	On Track	To Be Confirmed	Low Risk	Low Risk	15%	76	Design consultant awarded to completed IFC. Project Planned submitted to Funding Body. RFT released and closing end-November. Council report pencilled for December.
2025-32	2025-26	Valve replacements	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-33	2025-26	Service Replacements	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-34	2025-26	Water main replacements	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-37	2025-26	Hydrant testing and replacement	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages
2025-40	2025-26	Duchess road main extension to Spreadborough estate	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	25%	65	Survey works completed. Public consultation in progress.
2025-35	2025-26	Water treatment at Camooweal	Procurement	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Review recommednation and scope with a view to develping an RFT. Investigation Stages
2025-36	2025-26	Reconfigure pipework at Camooweal reservoir	Planning	Low Risk	No change	Not Started	To Be Confirmed	Low Risk	Low Risk	0%	65	Investigation stages

Project Status Report

PROJECT TITLE	Network reconfiguration to remove direct pumping into network				
Project ID	2025-31/ WO590				
Scope	Remove interconnections between the delivery main and the network by constructing small interconnectors to even out pressure distribution then disconnects the network from the MIWB pumped delivery lines. Council has received grant from Building Our Region 6 to implement the project.				
Purpose	**Council Corporate Plan/ Strategy** 3.1 Responsibly manage Council assets and its long-term sustainability 3.3 Council has control of regional water infrastructure 4.1 Support implementation of integrated water resource management in the Mount Isa region				
Funding Partners	Council				$3,000,000
	Building Better Regions Fund Round 6				$2,000,000
Phase	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	On Budget (8%)	On Schedule	Medium		
Current Expenditure	Council Project Management				138,585
	Consultants				87,675
	Contractor				157,945
	Q-Leave				
	Various Others				49,214
	Total project expenditure (ex GST)				$523,419
Delivery	Forecast Construction Start:				December 2025
	Forecast Construction End:				June 2026
Status Comment	Progressing in accordance with funding variation for Extensions of Time				
Completed last month	• IFT design issued- expect IFC in early October. • RFT construction package issued to market. • IFC design issued 21/10				
Scheduled this month	• Completion of design, • Approvals from TMR/QR, • Construction RFT review and assessment and report to council				



Construction Technical Specification



Connection details at Barkly Highway

Project Status Report

PROJECT TITLE	Water main Replacements				
Project ID	2025-34/ WO947				
Scope	A five-year forward plan has been prepared for mains replacements, based on completing 2.5 - 3.0 kms per annum, at a nominal unit cost of $200/m. The program aims to replace ageing mains prior to failures. The focus this year is to renew the Miles End - Sulphide Street, Urquhart Street, Parkside - Twenty-Third, and Soldiers Hill - Charles Street mains.				
Purpose	**Council Corporate Plan/ Strategy** 3.1 Responsibly manage Council assets and its long-term sustainability 3.3 Council has control of regional water infrastructure In August 2024, Council adopted the 10-year Asset Renewals Program Part 1A, commencing 1 July 2025 for water main renewals.				
Funding Partners	Council				$600,000
Milestones	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	0%	30%	Medium		
Current Expenditure	Council Project Management				
	Consultants				
	Contractor				
	Q-Leave				
	Various Others				
	Total project expenditure (ex GST)				
Delivery	Forecast Construction Start:				April 2026
	Forecast Construction End:				June 2026
Status Comment	A substantial amount of work will need to be undertaken with Technical Services to understand previous failure and prioritisation before developing a scope of works.				
Completed last month	Liaise with Technical Service Coordinator and Manager of Water & Sewer to initiate the project.				
Scheduled this month	Manager of Water & Sewer to define scope for delivery				

Water Mains Renewal

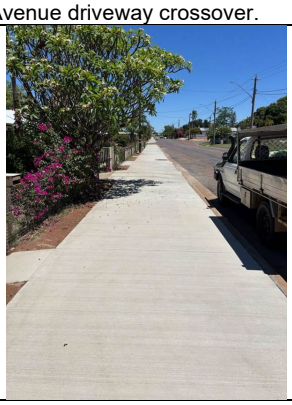
Service Area for Renewal	Total Length (m)	Diameter (mm)	Material	Age (Years)	Zone	Breaks/Leaks (past 5 Years)	Critical	Convex Axes	Consequence	Likelihood	Risk Rating	Residual Risk	Replacement Year	1st Value	Planned Budget
Miles End - Sulphide Street, Urquhart Street	805	150	AC	73	LLF	2	1	4	Extreme	Almost Certain	100	40	2045-2048	$ 243,715.00	2025-26
Parkside - Twenty-Third	1111	150	AC	92	HLF	2	2	2	Extreme	Almost Certain	100	40	2041-2043	$ 69,762.00	2022-23
Soldiers Hill - Charles Street	296	100	AC	87	LLF	2	2	12	Extreme	Likely	80	40	2027-2028	$ 37,000.00	2028-29
City - Isa Street (150)	275	150	Cmse	65	LLF	0	1	7	Fatalmnr	Likely	80	40	2027-2028	$ 137,127.00	2025-26
City - Rankin Street (100)	457	100	Cmse	66	LLF	0	1	7	Fatalmnr	Likely	80	40	2027-2028	$ 134,911.00	2025-26
City - Marian Street	561	100	Cmse	66	LLF	0	1	10	Fatalmnr	Likely	80	40	2027-2028	$ 165,616.00	2025-26
City - Camooweal Street	278	100	Cmse	66	LLF	0	1	11	Extreme	Likely	80	40	2027-2028	$ 107,844.00	2026-27
City - Grey Street	270	100	Cmse	70	LLF	0	1	11	Extreme	Likely	80	40	2027-2028	$ 117,064.00	2026-27

Water main renewal plan

Sulphide St mains leak

Project Status Report

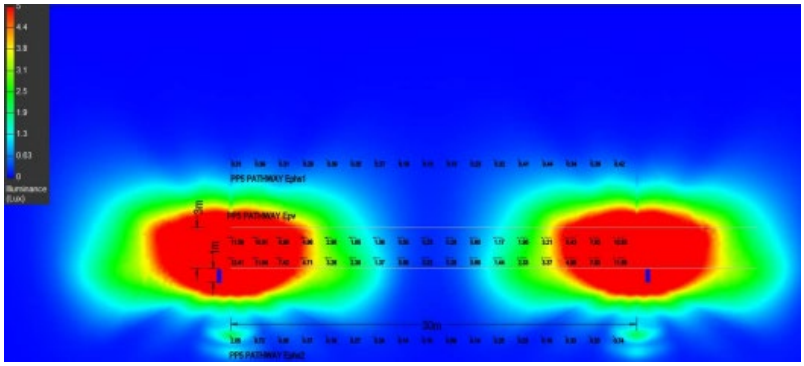
PROJECT TITLE	Fourth Avenue PCNP Stage 2 Construction				
Project ID	2024-59/ 2025-15/ WO907				
Scope	Resume construction of Principal Cycle Network on Fourth Avenue from Nineteenth Ave to the bridge, covering over 1.3 km of at least 2.5 wide shared path; fill gap between the widened Fourth Avenue footpath and the Captain Cook Oval; construct missing footpath section on Nineteenth Avenue between the Family Day Care and the new units at 29 Nineteenth Avenue. The project is jointly funded by the Active Transport Fund (Federal Government) and Queensland Government (CNLGG program). Design has been approved by Council and TMR.				
Purpose	**Council Corporate Plan/ Strategy** 1.13 Develop quality places where people want to live and work 1.2 The community maintains a healthy lifestyle 3.4 Plan for road infrastructure to meet future needs including a heavy vehicle bypass				
Funding Partners	Council				$ 179,342
	Active Transport Fund (ATF)				$ 810,329
	CNLGG (TMR)				$ 810,329
Phase	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	On Budget (22%)	On time (47.5%)	Low		
Current Expenditure	Council Project Management				39,265
	Consultants (Mikkelsen Electrical Contractor)				220
	Contractor (Blackform Contracting Pty Ltd)				196,753
	Q-Leave				
	Various Others				1250
	Total project expenditure (ex GST)				$243,076
Delivery	Actual Construction Start:				August 2025
	Forecast Construction End:				March 2026
Status Comment	Project cost and program is reset due to grant funding.				
Completed last month	Fourth Avenue footpath upgrades between Seventeenth Avenue intersection and Fifteenth Avenue intersection. Obtained agreement with owner of Young People Ahead to demolish the light poles and raised garden beds in the road reserve.				
Scheduled this month	Continue footpath construction between northwards, up to the pedestrian crossing to the western side of Fourth Avenue. Developed solutions for to improve pedestrian and cyclist safety for the 84 Fourth Avenue driveway crossover.				



Upgraded Fourth Avenue footpath (looking southwards from 90 Fourth Avenue)

Project Status Report

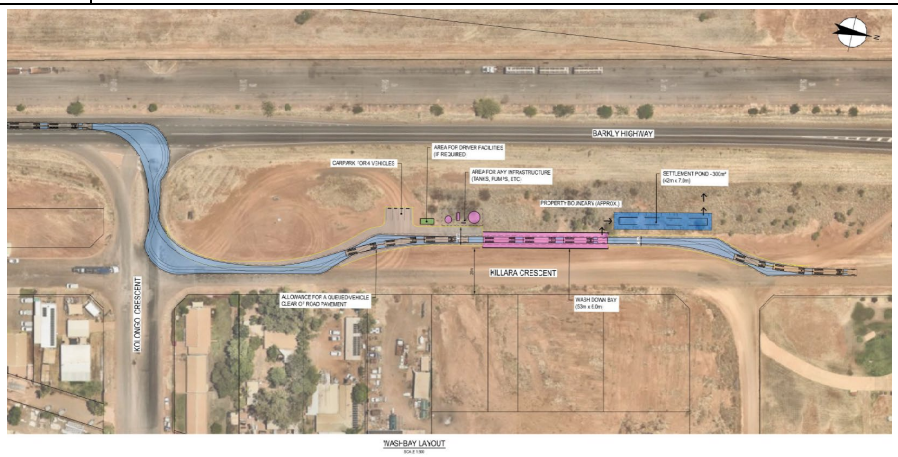
PROJECT TITLE	Construction of Soldiers Hill PCNP Shared Pathways				
Project ID	55/ WO847 (Detail Design)/ 2025-Q1/ WO954 (Construction)				
Scope	Construction of 3,390m long shared pathway in Soldiers Hill, from Milne Bay Road to Alma Street, along Urquhart Street and Tharrapatha Way; and from the Barkly Highway along Sulphide and Alma Streets to Camooweal Street. Grant construction finish date is 30 June 2027.				
Purpose	**Council Corporate Plan/ Strategy** 1.13 Develop quality places where people want to live and work 1.2 The community maintains a healthy lifestyle 3.4 Plan for road infrastructure to meet future needs including a heavy vehicle bypass				
Funding Partners	Council				$ 1,058,285
	Cycle Network Local Government Grants (CNLGG)				$ 2,574,854
Milestones	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	100% (design)	100% (design)	Low		
Current Expenditure	Council Project Management				5,752 (WO 847) 10,180 (WO 954)
	Consultant: Burchills Engineering Solutions				65,115
	Contractor				
	Q-Leave				
	Various Others (Green Frog Systems lighting assessment)				5,500 (WO 847) 1,811 (WO 954)
	Total project expenditure (ex GST)				$176,006
Delivery	Forecast Construction Start:				April 2025
	Forecast Construction End:				June 2027
Delivery Strategy	Following Q1 approval of project in delivery program, release construction Tender. Plan to commence construction works after wet season.				
Completed last month	Completed IFC design (submitted to CNLGG for review and endorsement). Completed compilation of tender package and released to the market on 29 October - close on 1 December 2025.				
Scheduled this month	Green Frog Systems to review Burchills' design and optimise light pole placement along Tharrapatha Way to achieve compliance with AS/NZS 1158 (PP5 condition selected as the basis of design). Engage ERDS to complete field assessments for conductor clearance for solar lights intended for priority and street crossings. Use findings to verify design completed by Green Frog Systems, and serve as the basis for discussions with Ergon Energy to improve conductor clearances.				



CAD modelling of solar lighting along Tharrapatha Way

Project Status Report

PROJECT TITLE	Heavy Vehicle Wash Bay Facility, Kalkadoon				
Project ID	2025-44/ WO964				
Scope	Desing & Construction of a Heavy Vehicle Wash Bay and Facilities at Barkly Highway, Kalkadoon				
Purpose	Council Corporate Plan/ Strategy 3.8 Analyse current roads and other associated infrastructure to determine priorities 3.10 Identify new external revenue sources, including grants, to fund City infrastructure and services				
Funding Partners	Council				$860,747
	Safer Local Roads Infrastructure Program				$3,441,990
Phase	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of		10 November 2025		
	Cost		Time	Risk	
	On Budget (0.5% commitment)		On Schedule (6%)	Low Risk	
Current Expenditure	Council Project Management				
	Consultants				
	Contractor				
	Q-Leave				
	Various Others				
	Total project expenditure (ex GST)				Nil
Delivery	Forecast Construction Start:				October 2026
	Forecast Construction End:				July 2027
Status Comment	Draft concept received for review on the possible site – proximity of the nominated site. On-site meeting scheduled 12/11/25 to further review draft report with the internal stakeholder.				
Completed last month	• Formalized engagement with GHD on the initial assessment -verification of suitability of the proposed site. • Draft concept and access options received for review				
Scheduled this month	• Review of concept design/ report - to confirm on possible site. • Progress with detailed assessment on requirements of services infrastructure • Discussions with relevant stakeholders on the proposed access and turnings				



Concept design within proximity of nominated site

Project Status Report

PROJECT TITLE	34 Miles St Carpark Renewal and EV Charging Stations				
Project ID	2024-03/ WO844				
Scope	Public carpark renewal and EV Charging stations installation (by NRMA)				
Purpose	**Council Corporate Plan/ Strategy** 4. Healthy Environment 4.4 Investigate options for the implementation of alternative transport modes that align with contemporary environmental and socially sustainable practices 4.8 Implement innovative measures to reduce Council's energy use and carbon emissions and seek grant funding for alternate energy systems				
Funding Partners	Council				$400,000
	NRMA (TBC)				$150,000
	Fencing Share of Cost				TBC
Phase	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	Above Budget (20%)	Minor Delays (4-6 weeks)	Low		
Current Expenditure	Council Project Management				240
	Consultants				27,177
	Contractor				94,578
	Q-Leave				0
	Various Others				0
	Total project expenditure (ex GST)				**$ 121,996**
Delivery	Forecast Construction Start: (Civil Works) Actual Construction Start: (NRMA Early Works – 15 September 2025, Ergon)				November 2025
	Forecast Construction End:				February 2027
Status Comment	Potential delay due to wet weather season and asphalting works				
Completed last month	• Tender closeout – Pavement & Civil Works • Tender Evaluation and value management • Budget review and approvals • Finalised engagement with other trades (Fencing, line-marking, signage, irrigation)				
Scheduled this month	• Contract Execution – Civil Works • Review of contractor's management plans • Issue possession of site • Contractor Mobilisation to site - 24th November				

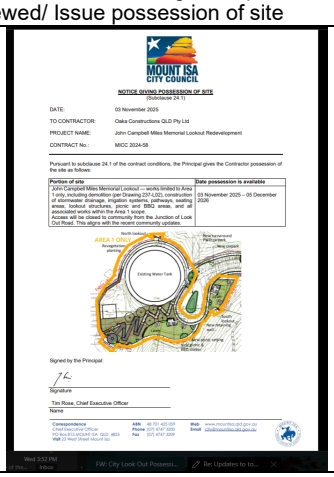
Perspective of proposed development

Current Site Works by NRMA

Project Status Report

PROJECT TITLE	Construction of John Campbell Miles Lookout - Stage 1				
Project ID	2025-09/ WO868				
Scope	Construction of the Stage 1 scope of the John Campbell Miles Lookout				
Purpose	**Council Corporate Plan/ Strategy** 1.13 Develop quality places where people want to live and work 1.16 Commit to a distinctive and attractive campaign to drive awareness about Mount Isa's unique attractions				
Funding Partners	Council				
	Works for Queensland 2024-27 (25/26 Budget)				$2,740,000
	Works for Queensland 2024-27 (26/27 Budget)				$1500,000
Phase	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	On Budget (5%)	On Schedule (27%)	Low		
Current Expenditure	Council Project Management				30,578 (YTD)87,957
	Consultants				21,400
	Contractor				268
	Q-Leave				0
	Various Others (materials)				78,983
	Total project expenditure (ex GST)				$188,608
Delivery	Forecast Construction Start:				October 2025
	Forecast Construction End:				December 2026
Status Comment	On Target				
Completed last month	Contract execution/ Community management – letter box drops Signage installed at look out/ Pre-start with contractor, documents review for HSEQ Possession of Site &Materials Purchased				
Scheduled this month	Meeting with stakeholders for site access/ Contractor Mobilisation to site - 12th November Pre Start – Onsite – Prior commencement checklist/Update Community Design cost -Kalkadoon Warrior/ Confirm Retaining wall spec/ cost Fabrication drawings to be reviewed/ Issue possession of site				

Perspective of proposed development



MOUNT ISA CITY COUNCIL

NOTICE GIVING POSSESSION OF SITE
(Subclause 24.1)

DATE: 03 November 2025

TO CONTRACTOR: Ceka Constructions QLD Pty Ltd

PROJECT NAME: John Campbell Miles Memorial Lookout Redevelopment

CONTRACT No.: MICC 2024-58

Pursuant to subclause 24.1 of the contract conditions, the Principal gives the Contractor possession of the site as follows:

Portion of site	Date possession is available
John Campbell Miles Memorial Lookout — works limited to Area 1 only, including demolition (per Drawing 207-L02), construction of stormwater drainage, irrigation systems, pathways, seating areas, lookout structures, picnic and BBQ areas, and all associated works within the Area 1 scope. Excludes Area 2 and any works beyond the Junction of Look Out Road. This aligns with the recent community updates.	03 November 2025 – 05 December 2026

Signed by the Principal:

Signature

Tim Rose, Chief Executive Officer
Name

Correspondence
Mount Isa City Council
PO Box 815 MOUNT ISA QLD 4825
Visit 23 West Street Mount Isa

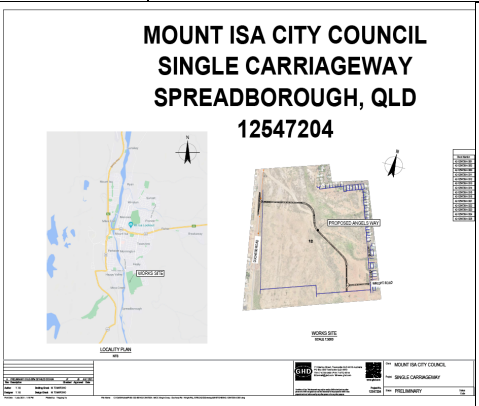
ABN 46 701 423 039
Phone (07) 4747 3200
Fax (07) 4747 3209

Web www.mountisa.qld.gov.au
Email info@mountisa.qld.gov.au

Closure Notice Plan

Project Status Report

PROJECT TITLE	Gliderport road Construction				
Project ID	2025-41/ WO925				
Scope	Design, construction and commissioning of Gliderport Road and essential infrastructure to support future residential subdivision development at the Healy heights.				
Purpose	**Council Corporate Plan/ Strategy** 3.8 Analyse current roads and other associated infrastructure to determine priorities 3.10 Identify new external revenue sources, including grants, to fund City infrastructure and services				
Funding Partners	Council				0
	Residential Activation Fund				$5,126,303
Phase	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	On Budget (15%)	On Schedule 15%	Medium		
Current Expenditure	Council Project Management				18,000
	Consultants				9,500
	Contractor				
	Q-Leave				
	Various Others				13,500
	Total project expenditure (ex GST)				$78,500
Delivery	Forecast Construction Start:				December 2025
	Forecast Construction End:				June 2026
Status Comment	Progressing in accordance with funding variation for Extensions of Time				
Completed last month	IFT design issued. Design IFC set review and PCG meeting RFT construction package issued to market. IFC design issued 21/10, Tender queries and response				
Scheduled this month	Completion of design/ Update tender response schedule Tender queries/ Funding report Council report/ Approvals from TMR/QR, Construction RFT review and assessment and report to council				



Construction Technical Specification

Connection to Duchess Road

Project Status Report

PROJECT TITLE	Material Recycling Facility				
Project ID	119/ WO562				
Scope	Build and Install a Material Recycling Facility to enable Council to meet best practice for recycling and minimise landfill.				
Purpose	**Council Corporate Plan/ Strategy 2023-24** **Healthy Environment** 4.5 Construction of a Material Recovery Facility and finalise a masterplan of the Waste Management Site				
Funding Partners	Council				$12,084,654.30
	BBRF R4				$6,060,131
	LRCIP				$1,591,832
Phase	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	96%	100%	Low		
Current Expenditure	Council Project Management				289,800.89
	Consultants				504,190.03
	Contractor -Strategic Builders				12,064,460.75
	Contractor - RDT				6,820,265.51
	Contractor - Others				112,586.98
	Q-Leave				
	Various Others				
	Total project expenditure (ex GST)				***19,791,304.16**
Forecasted Expenditure	Council Project Management				314,800.89
	Consultants				504,190.03
	Contractor -Strategic Builders				12,064,460.75
	Contractor - RDT				7,470,685.65
	Contractor - Others				112,586.98
	Q-Leave				
	Various Others				
	Forecasted Expenditure (Ex GST)				**20,466,724.30**
Delivery	Actual Construction Start:				April 2023
	Actual Construction End:				June 2025
Status Comment	All funding awarded have been received from BBRF & LRCIP total $7,651,963 Review of RDT variation for Extensions of Time and second last progress claim				
Completed last month	Official opening of the MRF				
Scheduled this month	Resolve budget adjustment to request $1.307m at Q1,Council report for final Deed payment amount. Close out works, completion of glass plant works (by Origin), Install AC units within MRF processing areas				

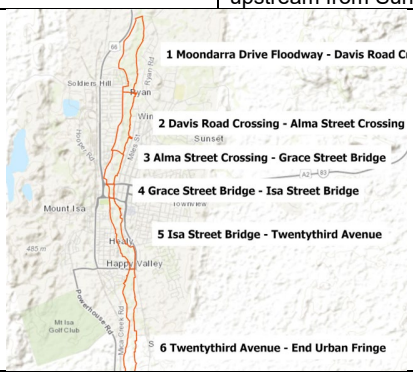
Strategic Builders at Completion (Feb 2024)

RDT project at Completion (July 2025)

**Cost reconciliation under review*

Project Status Report

PROJECT TITLE	ROC-QRA Leichhardt River Clean Up MIC.0037				
Project ID	2024-48/ WO912/WO785				
Scope	Leichhardt River rehabilitation for flood mitigation, fire management, fuel loading and weed issues. This project is delivered by Operational Works and Services. Grant requires project to be delivered by 30 June 2027.				
Purpose	**Council Corporate Plan/ Strategy** To remove invasive species, restore, protect, and manage the river's unique natural environment to ensure the environmental, and cultural values are developed and sustainable. The Scope includes a range of actions and Council's internal operations and along with the environmental management of the wider Mount Isa community especially indigenous groups. Works will comprise 4 phases: Cleanup & mosaic burn, mechanical removal and maintenance, and control burns.				
Funding Partners	Council				
	North Queensland Resilience Program				$ 1,600,000
Milestones	Initiate	Define	Design	Execute	Close-out
%Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	29%	41%	Low		
Current Expenditure	Council Project Management				MICC
	Consultants				MICC
	Contractors & machine hire				366,532
	Internal expenditure				173,052
	Various Others				51,874
	Total project expenditure (ex GST)				591,458
Delivery	Actual Construction Start:				October 2024
	Forecast Construction End:				June 2027
Delivery Strategy	Complete the works according to the implementation plan				
Completed last month	Weed and invasive species mulching south of 23rd Avenue (Zone 6). Leveling and levelling -off large flat areas on embankments south of Grace Street crossing up to 600m short of 23Rd Avenue (zones 4-5)				
Scheduled this month	Continuing levelling -off large flat areas on embankments 600m down and upstream from 23rd Avenue. Finishing off mulching in Breakaway Creek upstream from Sunset bridge.				



Scope of work location

Recent works

Project Status Report

PROJECT TITLE	Road Resurfacing/Rejuvenation Program				
Project ID	2025-12/ WO931				
Scope	Councils annual program for the road reshaping /rejuvenation/reseal works to extend road longevity and serviceability. This program is a cost-effective way to reduce the need for significant costly road renewal works. his year the focus will be on Camooweal St, Isa St and Sunset Drive. Resealing works should ideally be undertaken between August – November and April to June				
Purpose	**Council Corporate Plan/ Strategy** 3.1 Responsibly manage Council assets and its long-term sustainability Mount Isa City Council (MICC) endorsed an Urban Road 10 year surface renewal program on 26 March 2025. The methodology and roads to be resealed are identified in the plan.				
Funding Partners	Council				$ 0
	Roads to Recovery – Commonwealth Funding				$ 1,300,000
Milestones	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	0%	30%	Medium		
Current Expenditure	Council Project Management				
	Consultants				
	Contractor				
	Q-Leave				
	Various Others				
	Total project expenditure (ex GST)				
Delivery	Forecast Construction Start:				February 2026
	Forecast Construction End:				June 2026
Status Comment	Operational works to assess delivery program and prioritise works.				
Completed last month	Operational works department reviewing road and conditions to be scoped for reseal.				
Scheduled this month	Confirm scope of works for delivery.				

2025-2047

Renewal Year	Locality	Road Name	Segment	Estimated Cost	Seal Length (m)	Average Width (m)	Seal Area (m2)
2025-26							
2025-26	**Mount Isa Urban**						
2025-26	Mount Isa Urban	Camooweal Street					
2025-26	Mount Isa Urban	Camooweal Street	1	$347,070	230	30.0	6,900
2025-26	Mount Isa Urban	Camooweal Street	2	$404,800	1,150	20.0	23,000
2025-26	Mount Isa Urban	Isa Street					
2025-26	Mount Isa Urban	Isa Street	1	$52,800	300	10.0	3,000
2025-26	Mount Isa Urban	Isa Street	2	$226,350	300	15.0	4,500
2025-26	Mount Isa Urban	Sunset Drive					
2025-26	Mount Isa Urban	Sunset Drive	1	$354,112	400	17.6	7,040
2025-26	Mount Isa Urban	Sunset Drive	2	$90,540	150	12.0	1,800
2025-26	Mount Isa Urban	Sunset Drive	3	$30,976	160	11.0	1,760

Location of works | *Camooweal St*

Project Status Report

PROJECT TITLE	TIDS 2025-26 Funding Program				
Project ID	2025-14/ WOTBC				
Scope	The North West Queensland Regional Roads & Transport Group (Technical Committee) manages funding allocations. Mt Isa is allocated $475K of TIDS funding in 2025-26 for renewal for sections of Old May Down $100K, Riversleigh $150K, Lake Julius $50K, Gunpowder $100K, Moondarra Drive $75K. These projects can be reallocate based on priority subject to NWQRRTG & Council. It is recommended that Lanskey Road or Moondarra Drive be prioritised and all funds are transferred to one project for deliver to ensure economy of scale and value for money.				
Purpose	**Council Corporate Plan/ Strategy** 3.1 Responsibly manage Council assets and its long-term sustainability The Transport Infrastructure Development Scheme (TIDS) is designed to provide co-funding to local governments for transport-related initiatives that support state government objectives. It aims to enhance overall investment in Queensland's transport infrastructure and improve safety performance on the regional road network.				
Funding Partners	Council				$475,000
	Transport and Main Road				$475,000
Milestones	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 November 2025			
	Cost	Time	Risk		
	0%	25%	Low		
Current Expenditure	Council Project Management				
	Consultants				
	Contractor				
	Q-Leave				
	Various Others				
	Total project expenditure (ex GST)				
Delivery	Forecast Construction Start:				March 2026
	Forecast Construction End:				June 2026
Status Comment	Council endorsed the Moondarra Dr and Duchess Road works.				
Completed last month	Site inspected. Scope documents issued for quotations. Lodewyk engaged to undertake detail survey works. Burchills Engineer engaged to undertake design engineering work.				
Scheduled this month	Detail survey quotation for additional 14 sites where road crossing are potentially required. Additional design works for each crossing.				

Location of Flood Protection Area

Sample Proprietary Concrete Mats Proposed

Project Status Report

PROJECT TITLE	Culvert Stormwater & Drainage Repair (ROC QRA-MIC.0048)				
Project ID	Previously 53/WO576 transitioned to 2025-19/ WO899				
Scope	Rehabilitation of culverts deemed high risk and high priority on Gunpowder Road. The project is mostly funded by QRA.				
Purpose	**Council Corporate Plan/ Strategy** 3.1 Responsibly manage Council assets and its long-term sustainability Mount Isa City Council (MICC) engaged Northlane Consulting Engineers to complete a condition assessment of 15 existing culvert assets on Gunpowder Road. Using CCTV camera for inspection, the culverts were categorised by priority A to C. The 6 culverts in this program are category A (critical failure potential imminent) with 4 in category B (structural deterioration evident) to delivered in the future years.				
Funding Partners	Council				$ 200,000
	Active Transport Fund				$ 1,110,000
Milestones	Initiate	Define	Design	Execute	Close-out
Monthly Update	As of	10 September 2025			
	Cost	Time	Risk		
	85%	95%	Low		
Current Expenditure	Project Management				60,884
	Consultants				
	Contractor				1,436,737
	Q-Leave				
	Various Others				
	Total project expenditure (ex GST)				$1,497,621
Delivery	Actual Construction Start:				July 2025
	Forecast Construction End:				November 2025
Status Comment	Design and Project management will be primarily Council funded. Construction will be charged to new QRA funded project.				
Completed last month	Site 1 to 5 culverts are completed. Site 6 base wings being prepared Saving achieved at site 5 due to revised methodology.				
Scheduled this month	Complete work on sites 6. Q1 additional budget request. Handover documents review and sign-off.				

Site 6 – formwork to wing

Site 6 – prep for pour to wing

Mount Isa City Council

Disaster Recovery Funding Arrangement (DRFA) - Monthly Report – October 2025

Prepared by: Northlane Consulting Engineers

Attachments: Nil

Summary

This report details the progress to date and forecasted cashflow for the 2024 / 2025 DRFA restoration program for the;

- Tropical Cyclone Kirrily, and associated rainfall and flooding, 25 January – 26 February 2024 (2024 DRFA Restoration Works), and,
- Western Queensland Surface Trough and Associated Rainfall and Flooding 21 March - 19 May 2025 (2025 DRFA Restoration Works) events.

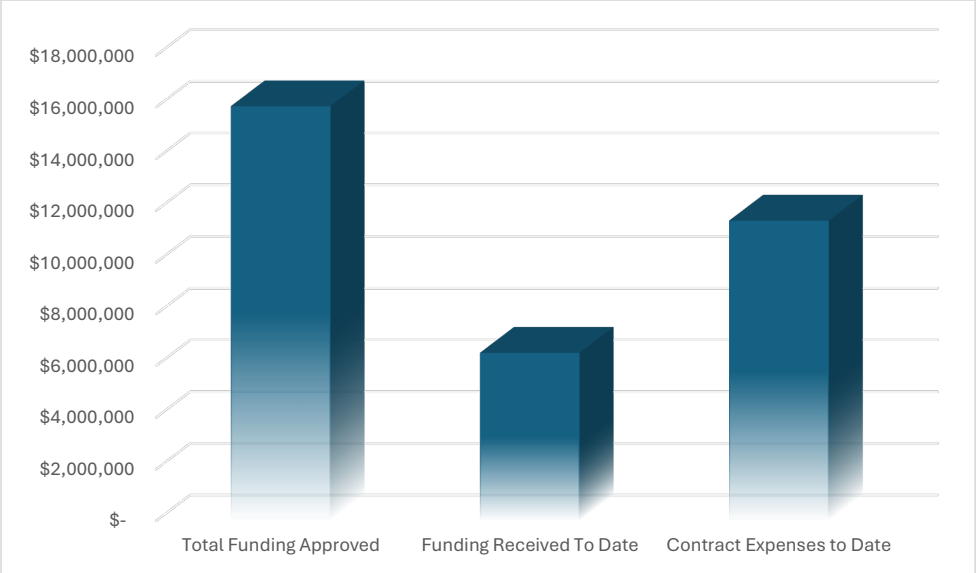
2024 DRFA Restoration Works

Mount Isa City Council's approved funding (direct cost), for the Tropical Cyclone Kirrily, and associated rainfall and flooding, 25 January – 26 February 2024 event is **$16,036,910.74.**

QRA have made funding payments of $**6,304,462.35** to council, to date, inclusive of pre-approval payments, emergency works payments and ongoing progress claims.

There has been **$11,611,874.84** in payments approved to contractors for these works. Council is paid on a cost reimbursement basis for this program. As costs have now exceeded the pre-payments to date, QRA is currently making progress payments in arrears, on receipt of monthly ledgers.

The program is divided into five packages. All five packages have been awarded to civil contractors and are underway.



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Package 1 – Durack Civil – MICC Contract Number: 2024-30

Package 1 includes Camooweal Town Streets, Riversleigh Road Floodway Betterment, Thorntonia Yelvertoft Road and Duchess Road. All works on this project are now complete, and the contractor has been issued practical completion.

Package 2 – Blackform Contracting – MICC Contract Number 2024-31

Package 2 includes gravel roads reconstruction on Gunpowder, Mount Oxide and Bortala Roads. The contract also includes the replacement of culvert structures on Gunpowder Road. Culvert replacement is being directly funded by Council.

The contractor has completed the scope on Bortala Road and all culvert repairs on Gunpowder Road.

The Contractor is continuing to complete the road repairs on the asset, expected to be complete early December.

The contract value for Package 2 is $4,387,363.43 with $2,897,899.93 (68%) approved for payment to date.

Figure 1 – Culvert Construction on Gunpowder Road

Package 3 – Remploy – MICC Contract Number 2024-32

Package 3 includes gravel roads reconstruction on Old May Downs Road. The contractor is currently working from East to West along the asset, with a series of gravel and sealed pavement repairs.

The contract value is $2,287,810.06 with $1,931,902.40 (70%) approved for payment to date.

The contractor is approaching completion, with works all expected to be complete in mid-November, and final claim due on 21st of November.

Package 4 – Heisler Contracting – MICC Contract Number 2024-33

Package 4 includes gravel roads reconstruction on Lake Nash, Camooweal Urandangi, Kajabbi and Lake Julus Roads. All works on this project are now complete, and the contractor has been issued practical completion.

Package 5 – Halloran's Earthmoving – MICC Contract Number 2024-34

Package 5 includes gravel roads reconstruction on Highland Plains, Old Herbert Vale and Morestone Roads. The contract has been affected by advice from DPI that MICC no longer has access to gravel pit material within the Waanyi country due to the expiration of the ILUA.

Alternative sources of gravel have been sourced from gravel pits that are not affected by the expiration of Council's ILUA.

The contract value is $3,177,735.00 with $531,225.77 (17%) approved for payment to date.

The contractor continues onsite, with works now forecast for completion in December 2025.

Figure 2 – Completed works on Highland Plains Road

Progress Claims and Cashflow

The forecasted monthly cashflow to Contractors for the 2024 DRFA Works is per Figure 6

Figure 7 displays the whole of program revenue, vs monthly spend in log scale.

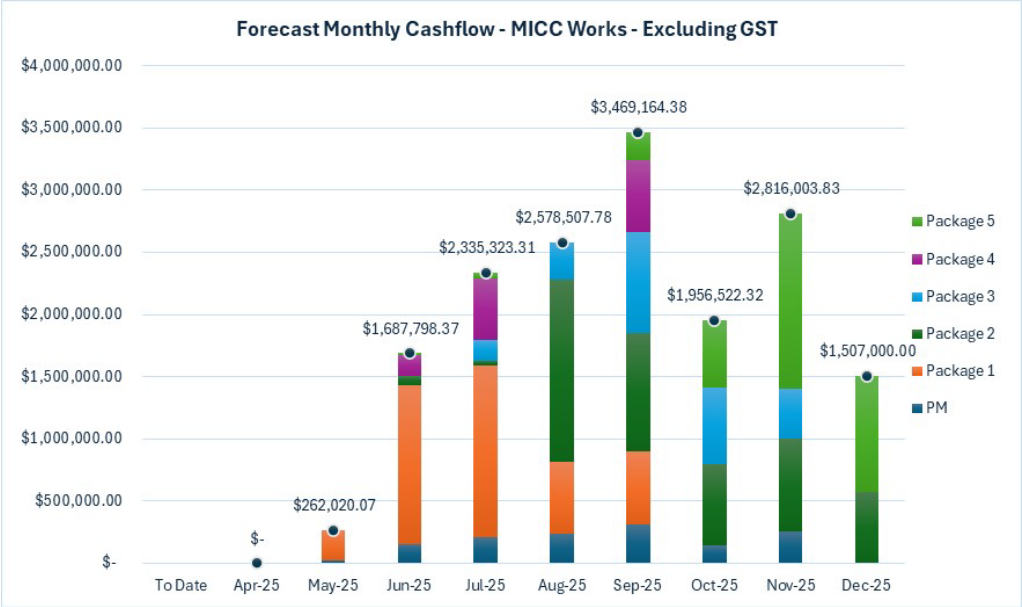

Figure 3 – Forecast monthly cashflow – 2024 DRFA

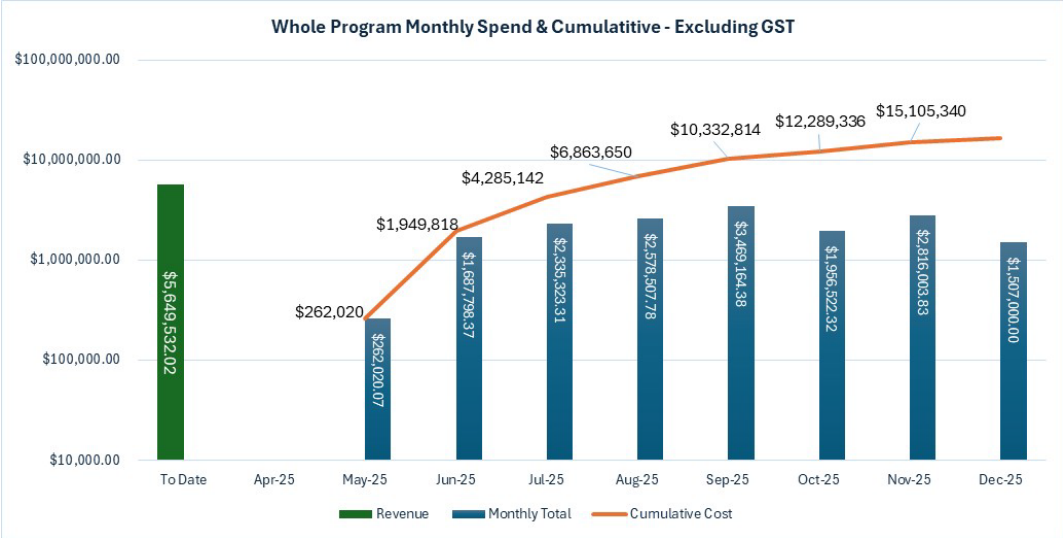

Figure 4 – Whole program current revenue vs monthly spend & cumulative amounts

2025 DRFA Restoration Works

Council has been activated under The Western Queensland Surface Trough and Associated ainfall and Flooding 21 March - 19 May 2025.
All DRFA funding submissions have been issued to QRA well in advance of QRA's deadlines. Council are awaiting responses from QRA as below.

ASSET ID	Road Name	Road Length (m)	Data Collection	Damage Assessment	Issued to QRA	Approved By QRA
4035	Beaumont Street	452	✓	✓	✓	✓
4048	Bortala Station Road	10415	✓	✓	✓	✓
4103	Cronin Street	11747	✓	✓	✓	✓
4160	Flora Downs Road	2791	✓	✓	✓	✓
4201	Highland Plains Road	123040	✓	✓	✓	✓
4253	Lake Nash Road	20365	✓	✓	✓	✓
4269	Lily Water Hole - Riversleigh Road	13077	✓	✓	✓	✓
4314	Morestone Road	43211	✓	✓	✓	✓
4068	Camooweal Urandangi Road	141767	✓	✓	✓	✓
4501	Worowna Street	263	✓	✓	✓	
4508	Aerodrome Road	445	✓	✓	✓	
4317	Morrison Street	465	✓	✓	✓	
4497	Wonga Street	663	✓	✓	✓	
4237	Kennedy Street	678	✓	✓	✓	
4534	Frances Street	1713	✓	✓	✓	
4311	Moondarra Drive	15183	✓	✓	✓	
4130	Duchess Road	20109	✓	✓	✓	
4376	Riversleigh Road	61451	✓	✓	✓	
4506	Yelvertoft Barkly Downs Road	76103	✓	✓	✓	✓
4235	Kajabbi Road	76441	✓	✓	✓	✓
4337	Old May Downs Road	82948	✓	✓	✓	✓
4252	Lake Julius Road	83967	✓	✓	✓	✓
4336	Old Herbert Vale	70349	✓	✓	✓	✓
4319	Mount Oxide Road	36766	✓	✓	✓	✓
4464	Thorntonia Yelvertoft Road	56345	✓	✓	✓	✓
4192	Gunpowder Road	87327	✓	✓	✓	✓

13.2 TENDER REPORT - PUBLIC TOILET REPLACEMENT PROGRAM

Document Number: **971395**
Author: **Manager Major Projects**
Authoriser: **Director of Infrastructure Services**
Directorate: **Infrastructure Services**
Portfolio: **Works & Engineering, Water & Sewerage**

EXECUTIVE SUMMARY

It is recommended that Council award Tender 2025_08 VP477570 Public Toilet Replacement Program to Remote Building Solutions Pty Ltd.

RECOMMENDATION

THAT Council

- Award Contract 2025-08 MICC Public Toilet replacement Program to Remote Building Solutions Pty Ltd to the value of $296,150 (Ex GST).

- Delegate authority to the Chief Executive Officer to negotiate, finalise and enter into the contract.

OVERVIEW

Council seeks a suitably qualified Contractor to demolish existing toilet blocks, transport MICC-supplied modular toilet buildings from the Council Depot, and install, connect, test and commission them at each site, including associated service connections, finishes, certifications and making-good.

BACKGROUND

Mount Isa City Council (MICC) is replacing public toilet facilities at multiple Council locations. Some existing amenities are outdated / at end of life, while others are partially or fully out of service and no longer meet capacity, accessibility or amenity requirements. Council initially estimated replacement costs for each unit to be approximately $200,000 per location and intended to undertake three (3) facility replacements in the 25/26 financial year. However, costs are approximately $250,000 per location and the project was descoped to two (2) locations to remain within the project budget being Sunset Park and the Family Fun Park.

TENDER EVALUATION

MICC utilised the vendor panel to seek quotations from suppliers for Tender 2025_08 VP477570 Public Toilet Replacement Program, which was opened on 15 October 2025 through and closed at 3.00pm on 8 November 2025.

The tender package was divided into three separable portions. Portion A (1 & 2 & 3) contained 3 toilet blocks, portion B and C containing an additional amenity block, with Council reserving the option to award both or either separable portions.

The following contractors responded:

Remote Builder Solutions	VPR862893
Oaka Constructions Qld	VPR862808
Dalski Pty Ltd	VPR862973

Following initial assessment, all Tenderers were requested provide the option for the installation of only two (2) amenity blocks. The submissions were then reassessed.

PREFERRED TENDERER

Remote Building Solutions have been selected by the Tender Evaluation Panel as the preferred tenderer and demonstrate the following benefits in delivering this project:

- Demonstrated sound experience in delivering projects of this scale and nature.
- Competitive pricing
- Offered good local benefit
- Already in the RoPs for Trade Services
- Acceptable program for delivery
- Nil departures from Council's contract terms

The forecasted project timeframe for completion by the nominated contractor is as below:

Milestone/Constraint	Duration/Deadline
Project award	10/12/2025
Mobilisation to site	20/01/2026
Practical completion	20/04/2026

Some minor reduction in price may be achieved due to the doubling of tasks in the cost breakdown, as part of contract negotiation prior to execution.

BUDGET AND RESOURCE IMPLICATIONS

The capital expenditure allowed for the 2025/2026 program is $200,000 for the Family Fun Park Amenity and $400,000 for The Annual Toilet Renewal Program for a total program budget of $600,000. Both projects were consolidated in the Tender to obtain for value for money and efficiency for Council. Please note that $180,000 has already been expended to purchase the toilet blocks as principal supplied items.

Each project will be re-allocated with $250,000 to provide total budget of $500,000. There is sufficient fund to deliver these projects.

LINK TO CORPORATE PLAN

Theme:	3.	Infrastructure
Strategy:	3.1 3.2	Responsibly manage Council assets and its long-term sustainability The community is well served by quality infrastructure

CONSULTATION (INTERNAL AND EXTERNAL)

Nil

LEGAL CONSIDERATIONS

Nil

POLICY IMPLICATIONS

Nil

RISK IMPLICATIONS

The current tenderer has yet to deliver any building project for Council, but in this case the building is prefabricated Principal Supplied item and there should be minimal risk in installation.

HUMAN RIGHTS CONSIDERATIONS

Nil

ATTACHMENTS

1. **Attahcment A - Multi-Party Evaluation Report - (Confidential)**

13.3 TENDER REPORT 34 MILES STREET CARPARK CIVIL WORKS

Document Number: **973913**
Author: **Manager Major Projects**
Authoriser: **Director of Infrastructure Services**
Directorate: **Infrastructure Services**
Portfolio: **Works & Engineering, Water & Sewerage**

EXECUTIVE SUMMARY

It is recommended that Council award Tender 2025_20 34 Miles Street EV Charging Station (Carpark Renewal Civil Works Services) to Blackform Contracting Pty Ltd.

RECOMMENDATION

THAT Council

- Award Contract 22025_20 34 Miles Street EV Charging Station (Carpark Renewal Civil Works Services) to Blackform Contracting Pty Ltd to the value of $234,437.20 (Ex GST).

- Delegate authority to the Chief Executive Officer to negotiate, finalise and enter into the contract.

OVERVIEW

This Tender involves the renewal of Council's existing carpark at 34 Miles Street. The contractor will be required to coordinate their works with the recently installed electric vehicle (EV) charging infrastructures delivered by NRMA at the site.

NRMA is installing electric vehicle (EV) charging stations across the country, as part of a Federal Government "Driving the Nation" program. This will see NRMA install and operate over 200 Direct Circuit fast charging sites which will provide 'future-fit' EV charging infrastructure throughout Australia to ensure regional Australia can benefit from the electrification of its roads.

BACKGROUND

To provide flexibility and accommodate varying contractor capacities, the carpark renewal scope was divided into two separable portions:

1. Civil works – new concrete edging, pits cover, grates and level adjustments, cut and fill, and new subgrade.
2. Seal – new 35mm asphalt overlay

This allows bidders to tender for either one or both portions, depending on their available resources, expertise, and scheduling constraints.

TENDER EVALUATION

MICC utilised Vendor Panel to seek responses from suppliers for Tender 2025_20 VP476298 34 Miles Street EV Charging Station, which was opened on 29 August 2025 and closed at 3.00pm on 7 October 2025.

Council received one (1) response, as follows:

Blackform Contracting (VPR857162)	$472,294.45

Following initial assessment, the Tenderer was deemed conforming.

The contractor provided a combined price for both separable portions. The panel then sought to obtain value management of Option 1 only. Following the value management exercise, the price of Option 1 reduced from $274,824.32 to $234,437.20.

PREFERRED TENDERER

Blackform Contracting have been selected by the Tender Evaluation Panel as the preferred tenderer because it has demonstrated the following benefits in delivering this project:

- Demonstrated sound experience in delivering projects of this scale and nature
- Offered competitive pricings
- Offered good local benefit
- Acceptable program for delivery
- Nil departures from Council's contract terms

The forecasted project timeframe for completion by the nominated contractor is as below:

Milestone/Constraint	Duration/Deadline
Project award	26/11/2025
Mobilisation to site	27/11/2025
Practical completion	28/02/2026

Council will separately enagage the supply of separable portion 2 (asphalting scope), due to be deilvered in February 2026.

BUDGET AND RESOURCE IMPLICATIONS

Site/ Project Related Costs & Forecast

YEAR	ADOPTED BUDGET	YTD ACTUALS	YTD COMMITTMENT	FORECAST	TOTAL
2024-25	100,000	75,906	0		75,906
2025-26	400,000	2,600	68,050	481,000	481,000
Q1 (TBC)	+110,000				110,000

In 2024-25 Council expended $75,906 on the demolition of the existing toilet block and shed as well as the preliminary design for the carpark renewal integrated with the EV charging station.

In 2024-25 Council also ordered 17 concrete planter boxes and plants for the project under the Urban Streetscape Improvement Program", however, due to long lead times, the items have only arrived in October 2025, hence the cost of $45K will now be accounted for within the 25/26 budget for this project.

The Q1 request, as detailed in the Capital Budget amendment report tabled later in this meeting, is requested to cover a budget shortfall in this financial year and for contingency measures both totalling $110,000.

LINK TO CORPORATE PLAN

Theme:	2.	Economic
Strategy:	2.2	The community is well serviced by transport links to the region including public transport, rail, freight links and transport gateways
Theme:	3.	Infrastructure
Strategy:	3.2	The community is well served by quality infrastructure
Theme:	5.	Our Organisation
Strategy:	5.8	Strengthen communication and collaboration between all levels of government and key community and industry stakeholders

CONSULTATION (INTERNAL AND EXTERNAL)

Public notification has been and will be provided through social media and letterbox drop. Adjoining neighbours, under shared new fencing arrangements, are currently in discussion with Council regarding the works.

LEGAL CONSIDERATIONS

Nil

POLICY IMPLICATIONS

Nil

RISK IMPLICATIONS

The biggest risk associated with the project is the delay to asphalting, which has been addressed using Council's own jet patching crew to provide an emulsion seal between the completion of the pavement by Blackform Contracting and the start of the final top coat asphalting works by the asphalt contractor. This provides the waterproofing qualities to address the situation.

HUMAN RIGHTS CONSIDERATIONS

Nil

ATTACHMENTS

Nil

13.4 LIST OF STRATEGIC FLEET ADVISORY COMMITTEE MINUTES

Document Number: **970522**

Author: **Executive Assistant**

Authoriser: **Director of Infrastructure Services**

Directorate: **Infrastructure Services**

Portfolio: **Works & Engineering, Water & Sewerage**

EXECUTIVE SUMMARY

Presented are the Minutes from the Strategic Fleet Advisory Committee Meetings, from inception to present. Meetings attended 28 March, 17 July, and 27 August 2025, including the Committee's deliberations, advice and recommendations.

RECOMMENDATION

THAT Council receives and notes the Minutes taken during the three attended Meetings of the Strategic Fleet Advisory Committee held on 28 March, 17 July and 27 August 2025.

BACKGROUND

Council established the Strategic Fleet Advisory Committee ("the Committee") under section 265 of the Local Government Regulation 2012 as an Advisory Committee to Council.
The Executive Management Team adopted the Committee's Terms of Reference on 29 January 2025 (Resolution OM06/01/25).
On 28 March 2025, the Committee convened for its initial Meeting. Presented herein are the Minutes from that Meeting and the subsequent two Meetings following, outlining the deliberations, advice and recommendations.

OVERVIEW

The Committee's role is to offer strategic oversight, guidance, and decision-making regarding the lifecycle, management and operation of the Council's Fleet and Plant Equipment. To ensure that all aspects of Fleet management align with organisational objectives:

- Promoting cost-effective practices and maximising operational efficiency.
- Adhering to all applicable laws, regulations, and statutory obligations.
- Fulfilling operational needs that are tailored to the specific functions of each Council department.
- Managing the Fleet in accordance with the Council's approved budgetary provisions.

ATTACHMENTS

1. **Minutes 28.03.2025 - Strategic Fleet Advisory Committee**
2. **Minutes 17.07.2025 - Strategic Fleet Advisory Committee**
3. **Minutes 27.08.2025 - Strategic Fleet Advisory Committee**

MINUTES

Strategic Fleet Advisory Committee
Friday, 28 March 2025

Order Of Business

1 Opening of the Meeting 3

2 Apologies/Leave of Absence 3

3 Declarations of Conflicts of Interest 3

4 Business of the Meeting 3

4.1 Appointment of Committee Chairperson 3

5 General Business 3

5.1 24/25 Plant Replacement Progress 3

5.2 10-year Plant Replacement Schedule 4

5.3 Strategic Fleet Review Report 4

5.4 Draft - Motor Vehicle Use and Allocation Policy 5

5.5 Fleet Management Policy 5

6 Next Meeting 5

7 Closure 5

MINUTES OF MOUNT ISA CITY COUNCIL
STRATEGIC FLEET ADVISORY COMMITTEE
HELD AT THE COUNCIL CHAMBERS, 23 WEST STREET, MOUNT ISA
ON FRIDAY, 28 MARCH 2025 AT 9:00AM

MEMBERS IN ATTENDANCE: Cr Ballard, Cr Tully, Tim Rose, Stephen Jewell, Chad King, Glenn Hart, Coleen Francis (minutes)

1 WELCOME OF NEW COMMITTEE

2 APOLOGIES/LEAVE OF ABSENCE

Nil

3 DECLARATIONS OF CONFLICTS OF INTEREST

Nil

4 BUSINESS OF THE MEETING

4.1 APPOINTMENT OF COMMITTEE CHAIRPERSON

COMMITTEE RESOLUTION SFAC01/03/25

Moved: Cr Dan Ballard
Seconded: Cr John Tully

THAT Strategic Fleet Advisory Committee appoint Cr Dan Ballard as the Chairperson.

CARRIED 6

5 GENERAL BUSINESS

5.1 24/25 PLANT REPLACEMENT PROGRESS

COMMITTEE RESOLUTION SFAC02/03/25

Moved: Cr Dan Ballard
Seconded: Director, Infrastructure Services Stephen Jewell

THAT Strategic Fleet Advisory Committee note the report and progress being made towards plant replacement.

CARRIED 6

DISCUSSION

Obtain quotes and/or call tenders, for ‘pending’ vehicles in 2024/2025 Fleet Replacement Plan table.

Develop a plan to replace front deck mowers within a 2-year timeframe.

Improve data clarity to ensure transparency and accuracy of utilisation data.

ACTIONS

1. **Develop a Financial Impact Model to analyse 1-Year and 3-Year effects on budget - Director of Corporate Services**
2. **Review current grant funding (firebreak and river cleanup) for potential purchase of two replacement mulchers ($175,000 in total) - Director of Infrastructure.**
3. **Provide business cases for the replacement of units 519 and 495 – Director Corporate Services.**

5.2 10-YEAR PLANT REPLACEMENT SCHEDULE

COMMITTEE RESOLUTION SFAC03/03/25

Moved: Cr John Tully
Seconded: Cr Dan Ballard

THAT Strategic Fleet Advisory Committee note the existing proposed 10-year replacement program, and receive a revised program, based on 25/26 costs, at the next Committee meeting.

CARRIED 6

DISCUSSION

Ensuring data Integrity by updating accurate and up-to-date vehicle identifiers for all 25/26 vehicles.

Data cleanse with new timeframes modelled.

5.3 STRATEGIC FLEET REVIEW REPORT

COMMITTEE RESOLUTION SFAC04/03/25

Moved: Cr Dan Ballard
Seconded: Cr John Tully

THAT Strategic Fleet Advisory Committee note the report and progress being made towards implementing the recommendations.

CARRIED 6

DSCUSSION

Explore and research available funding options.

Develop a basic business case for Fleet Renewal and Purchase, outlining financial and operational benefits.

ACTION

4. **Reach out to NWQ RRTG to discuss Fleet Management System opportunities, including potential collaboration with other Councils – Director of Infrastructure.**
5. **Conduct fleet stock valuation for the current Financial Year, with ongoing valuations every 2 years moving forward – Director of Corporate Services**
6. **Provide Fuel Usage Report – Workshop Supervisor & Fleet Coordinator**

5.4 DRAFT - MOTOR VEHICLE USE AND ALLOCATION POLICY

COMMITTEE RESOLUTION SFAC05/03/25

Moved: Cr Dan Ballard
Seconded: Cr John Tully

THAT the Strategic Fleet Advisory Committee discuss and review the tabled Policy and:

a) Recommend the Policy for approval at a future Council Meeting or:

b) Suggest revisions to the proposal and then schedule its presentation at the next Council Meeting for additional review and discussion.

CARRIED 6

DISCUSSION
Mayor to keep one vehicle for full term.

ACTION

7. **Update Full Private Use – (pg12) 'Selection by Mayor/CEO of the vehicle make and model in consultation with the Director of Infrastructure Services to Committee.' Policy changes to be approved with the above mentions alterations**
8. **Email details of the Standard Vehicle Pack to members, for clarification – Cr Ballard.**

5.5 FLEET MANAGEMENT POLICY

COMMITTEE RECOMMENDATION

Moved: Cr Dan Ballard
Seconded: Cr John Tully

THAT Strategic Fleet Advisory Committee receives and notes the current Fleet Management Policy which is due for revision June 2025.

This item has been tabled for further review. To be revisited and adapted at the next scheduled meeting.

6 NEXT MEETING

A further meeting to be called when the action items have been addressed, prior to adopting the 2025/26 budget.

7 CLOSURE

There being no further business the Meeting closed at 11.26am.

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CHAIRPERSON

MINUTES

Strategic Fleet Advisory Committee
Thursday, 17 July 2025

Order Of Business

1 Opening of the Meeting/Acknowledgement of Country ... 3

2 Apologies/Leave of Absence ... 3

3 Declarations of Conflicts of Interest ... 3

4 Presentations ... 3

4.1 Fleet Update Presentation ... 3

5 Confirmation of Previous Meeting Minutes ... 3

5.1 Minutes of the Strategic Fleet Advisory Committee held on 28 March 2025 ... 3

6 Actions from Previous Meeting Minutes ... 4

6.1 Strategic Fleet Advisory Committee Action Plan 28/03 ... 4

7 Business of the Meeting ... 4

7.1 MICC Asset Management Plan-Fleet ... 4

7.2 20-Year Fleet Replacement Program ... 4

7.3 Fuel Usage Report ... 4

7.4 Standard Vehicle Pack Recommendations ... 4

7.5 Motor Vehicle Use and Allocation Policy - Draft ... 5

7.6 Fleet Management Policy ... 5

8 Next Meeting ... 5

9 Closure ... 5

MINUTES OF MOUNT ISA CITY COUNCIL
STRATEGIC FLEET ADVISORY COMMITTEE
HELD AT THE COUNCIL CHAMBERS, 23 WEST STREET, MOUNT ISA
ON THURSDAY, 17 JULY 2025 AT 11:30 AM

PRESENT: Cr Ballard, Cr Tully, Tim Rose, Glenn Cunningham, Andrew Hobbs, Kelvin Tytherleigh

IN ATTENDANCE: Coleen Francis (Minute Clerk)

1 OPENING OF THE MEETING/ACKNOWLEDGEMENT OF COUNTRY

Acknowledgement of Country

Mount Isa City Council acknowledges the Kalkadoon and the Indjilandji people, Traditional Custodians of the land on which we meet today and pay our respects to their Elders past, present and emerging.

We extend that respect to Aboriginal and Torres Strait Islander peoples here today.

Recording of Council Meeting

Please note this Meeting is recorded.

2 APOLOGIES/LEAVE OF ABSENCE

Chad King

3 DECLARATIONS OF CONFLICTS OF INTEREST

4 PRESENTATIONS

4.1 FLEET UPDATE PRESENTATION

RECOMMENDATION

THAT Strategic Fleet Advisory Committee receives and notes the Fleet Update as presented.

ACTION
Director Corporate Services – Draft a Policy governing the update of Fleet Vehicles.

5 CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES OF THE STRATEGIC FLEET ADVISORY COMMITTEE HELD ON 28 MARCH 2025

RECOMMENDATION

THAT the Minutes of the Strategic Fleet Advisory Committee held on 28 March 2025 be confirmed as a true and correct record.

Moved: Cr John Tully
Seconded: Cr Dan Ballard

6 ACTIONS FROM PREVIOUS MEETING MINUTES

6.1 STRATEGIC FLEET ADVISORY COMMITTEE ACTION PLAN 28/03

RECOMMENDATION

THAT Strategic Fleet Advisory Committee receives and notes the Action Plan from the Meeting held 28th March, with the understanding that further time is needed to complete the outlined actions.

Noted – For informational purposes.

7 BUSINESS OF THE MEETING

7.1 MICC ASSET MANAGEMENT PLAN-FLEET

RECOMMENDATION

THAT Strategic Fleet Advisory Committee receives the adopted MICC Asset Management Plan-Fleet with Resolution Number OM090225 as presented.

ACTION
Director Infrastructure Services - Design a program to manage the replacement of Fleet Vehicles.

7.2 20-YEAR FLEET REPLACEMENT PROGRAM

RECOMMENDATION

THAT Strategic Fleet Advisory Committee receives and notes the 20-Year Plant Replacement Program as presented.

Noted – For Information purposes.

7.3 FUEL USAGE REPORT

Strategic Procurement Manager/Executive Assistant – Adopt pivot tables to simplify and reorganise data, making for easier readability.

7.4 STANDARD VEHICLE PACK RECOMMENDATIONS

ACTION
Director Infrastructure Services/Executive Assistant – Break down Standard Vehicle Packs into categories that align with operational needs, including town, rural, and investigational requirements.

7.5 MOTOR VEHICLE USE AND ALLOCATION POLICY - DRAFT

RECOMMENDATION

THAT Strategic Fleet Advisory Committee discuss and review the Policy that was presented at the previous Meeting and note the changes to the Full Private Use Section.

ACTION -Tabled
Director Corporate Services – Review and implement further modifications to the Policy to ensure it remains relevant.

7.6 FLEET MANAGEMENT POLICY

RECOMMENDATION

THAT Strategic Fleet Advisory Committee receives and notes the current Fleet Management Policy which is due for revision June 2025.

ACTION -Tabled
Director Infrastructure Services – Collaborate with the Workshop Supervisor to identify areas of the Policy that requires updating.

8 NEXT MEETING

The minutes of this meeting to be confirmed at the Strategic Fleet Advisory Committee to be held on 27 August 2025.

9 CLOSURE

There being no further business the Meeting closed at 12.39pm.

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CHAIRPERSON

MINUTES

Strategic Fleet Advisory Committee
Wednesday, 27 August 2025

Order Of Business

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MINUTES OF MOUNT ISA CITY COUNCIL
STRATEGIC FLEET ADVISORY COMMITTEE
HELD AT THE COUNCIL CHAMBERS, 23 WEST STREET, MOUNT ISA
ON WEDNESDAY, 27 AUGUST 2025 AT 11:30AM

PRESENT: Cr Ballard, Cr Tully, Tim Rose, Glenn Cunningham, Andrew Hobbs, Kelvin Tytherleigh

IN ATTENDANCE: Nico Deysel (Workshop Supervisor and Fleet Coordinator), Coleen Francis (Minute Clerk)

1 OPENING OF THE MEETING/ACKNOWLEDGEMENT OF COUNTRY

Acknowledgement of Country

Mount Isa City Council acknowledges the Kalkadoon and the Indjilandji people, Traditional Custodians of the land on which we meet today and pay our respects to their Elders past, present and emerging.

We extend that respect to Aboriginal and Torres Strait Islander peoples here today.

Recording of Council Meeting

Please note this Meeting is recorded.

2 APOLOGIES/LEAVE OF ABSENCE

Nil

3 DECLARATIONS OF CONFLICTS OF INTEREST

Nil

4 CONFIRMATION OF PREVIOUS MEETING MINUTES

4.1 MINUTES OF THE STRATEGIC FLEET ADVISORY COMMITTEE HELD ON 17 JULY 2025

COMMITTEE RESOLUTION SFAC06/08/25

Moved: Cr John Tully
Seconded: Cr Dan Ballard

THAT the Minutes of the Strategic Fleet Advisory Committee held on 17 July 2025 be confirmed as a true and correct record.

CARRIED 6

5 ACTIONS FROM PREVIOUS MEETING MINUTES

5.1 STRATEGIC FLEET ADVISORY COMMITTEE ACTION REGISTER 17.07.2025

COMMITTEE RECOMMENDATION

Moved: Cr John Tully
Seconded: Cr Dan Ballard

THAT Strategic Fleet Advisory Committee receives and notes the continuous list of pending actions from previous Meetings, with the understanding that further time may be required to complete some of the outlined actions.

ACTION

1. Mulcher discussion tabled for next Meeting.
2. Draft v5 Motor Vehicle Use and Allocation Policy discussed three points.
   Proposed Policy Updates:
   a) Distance Limit for Fuel Card Use: Introduce a 1000km range limit for fuel card usage, effective for new staff contracts approved after the policy update. Existing contracts would be honoured through a 'sunsetting clause', allowing for a gradual phase-out of the old policy.
   b) Clarification of Private Commercial Use: Update the policy to clearly outline conditions for private commercial use of fuel cards, ensuring transparency and consistency.
   c) Additional Coverage: Address gaps in the policy by including specific guidelines for fuel card usage during Parental Leave and Unpaid Leave, ensuring that these scenarios are explicitly covered.

It was decided that this be presented as a Council Workshop item.

6 BUSINESS OF THE MEETING

6.1 25/26 FLEET REPLACEMENT PLAN

COMMITTEE RECOMMENDATION

Moved: Cr John Tully
Seconded: Cr Dan Ballard

THAT Strategic Fleet Advisory Committee receives and notes the 2025/2026 Plant Replacement Program as presented.

DISCUSSION –
The Committee reviewed and accepted the Vehicle Justification for Grader U607, noting the recommended Option 3.

The Strategic Fleet Advisory Committee confirmed that replacing three trucks (Units 201, 209, 243) is justified.

Approved was granted for the replacement of units with Toyota Prado GXL vehicles:

* Unit 79 (CEO)

* Unit 120 (Director Corporate Services)

* Unit 122 (Director Community Services)

* Unit 141 (Director Infrastructure Services)

ACTION –
The Committee sought to have the financial impact of floating costs.

1. Lease/Buy/Hire Options Analysis: The Workshop Supervisor and Fleet Coordinator will present a comparative analysis of Leasing/Buying/Hiring (as requested) options via a comprehensive spreadsheet at the next meeting.
2. Bomag Vehicle Justification: An extensive option analysis justification for the Bomag BC772RB to be submitted and discussed at the next meeting.

6.2 STANDARD ACCESSORY VEHICLE PACKS

COMMITTEE RECOMMENDATION

Moved: Cr John Tully
Seconded: Cr Dan Ballard

THAT Strategic Fleet Advisory Committee receives, review and discusses recommendations as presented.

ACTION -

1.The Committee has asked that three items be removed from the Admin/Town vehicle list – driving lights, side steps and second tyre & hanger.
2. Additional research is to be conducted to determine a more accurate costings associated with fitting a second tyre and hanger to other categories.
3. Additionally, a second spare tyre is to be provided for the vehicles of the CEO and the Director of Infrastructure Services.

6.3 MONTHLY FUEL USAGE REPORT

COMMITTEE RECOMMENDATION

THAT Strategic Fleet Advisory Committee receives and reviews the Fuel Usage Report as presented.

ACTION –

It is essential that odometer readings are recorded for accurate tracking and compliance at every fuel purchase. Staff who miss this step will be reminded that providing accurate odometer readings is a mandatory part of the fuel card usage process.

7 NEXT MEETING

The Minutes of this Meeting will be confirmed at the Strategic Fleet Advisory Committee held on the week of 10 December 2025.

8 CLOSURE

There being no further business the Meeting closed at 1.57pm.

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CHAIRPERSON

14 GENERAL BUSINESS

Nil

15 CONSIDERATION OF CONFIDENTIAL BUSINESS ITEMS

RECOMMENDATION

THAT Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 254J of the Local Government Regulation 2012:

15.1 MICCOE Finance Overview Report - October 2025

This matter is considered to be confidential under Section 254J - (g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

15.2 Proposed future use Over Part of Lot 102 CP891613 (area situated between Lot 1 SP214922 & Lot 1 SP312346)

This matter is considered to be confidential under Section 254J - (g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

15.3 Material Recovery Facility (MRF) - RDT Deed of Agreement

This matter is considered to be confidential under Section 254J - (g) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

15.4 FY25-26 Quarter 1 Budget Review - Allocation of Environmental Charge (Levy)

This matter is considered to be confidential under Section 254J - (c) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the local government’s budget.

15.5 FY25-26 Quarter 1 - Capital Works Budget Review

This matter is considered to be confidential under Section 254J - (c) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the local government’s budget.

15.6 FY25-26 Quarter 1 Budget Review - Community Services Budget Bids

This matter is considered to be confidential under Section 254J - (c) of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the local government’s budget.