

# 1 Introduction

This document provides a consolidated view of policy decisions with budgetary impacts made by the government since the 2024–25 Budget. It complements other budget papers, in particular *Budget Paper No. 2 Budget Strategy and Outlook*, *Budget Paper No. 3 Capital Statement* and the *Service Delivery Statements*.

The total funding impact of new measures is summarised in Appendix A, Tables A.1 to A.3.

For details on the total funding available to agencies, refer to agencies' *Service Delivery Statements*.

## 1.1 Explanation of scope and terms

### 1.1.1 Scope

This document includes measures with the following features:

- **Sector.** Only Queensland General Government sector agencies are included. Measures involving government-owned corporations or other Public Non-Financial Corporations sector agencies are within scope only if the measures are being funded directly by the General Government sector or if there is a flow through effect (for example, community service obligations).
- **Timeframe.** Measures based on decisions made by the government since the 2024–25 Budget.
- **Type.** Measures with budgetary impacts, in particular:
  - (i) expense and capital measures with service delivery, capital enhancement, grant or subsidy impacts on the community and
  - (ii) revenue measures involving a significant change in revenue policy, including changes in the tax rate.
- **Materiality.** Minor measures or measures with non-significant community impact are not included in this document.
- **Technical initiatives** or non-policy-based adjustments, such as parameter-based funding adjustments, are not included if the formula to calculate these adjustments has not changed, as they do not reflect changes in government policy. The focus is on measures reflecting policy decisions that impact directly on the community through service delivery or other means.

### 1.1.2 Funding basis

Tables in this document are presented on a net funding basis.

- Net funding refers to the impact that the funding of measures has on appropriations to relevant General Government agencies from the Consolidated Fund. Net funding also includes funding held centrally in the Consolidated Fund for future appropriation to the relevant agency once a prescribed action is undertaken or event occurs.
- The tables do not include funding directed to the measure from existing agency resources or other sources.
- Amounts refer to additional funding being provided to agencies for a particular program or project, as a result of decisions by government since the 2024–25 Budget. The amount provided for a measure may differ from other budget papers, such as *Budget Paper No. 3 Capital Statement*, that may refer to total funding.
- Where a measure involves material expenditure or revenue collections by more than one department, the measure is reported under each department involved. The addition of each individual department's portion of a particular measure may not equate to the reported total whole-of-government figure due to the omission of some departments' portions that did not meet Budget Paper 4's materiality threshold (i.e. \$250,000 over 5 years).
- Amounts included in the tables relating to revenue measures represent the impact of the measure on government revenue (with a positive amount representing additional revenue).
- Tables A.1 to A.3 identify expense, capital and revenue measures separately, categorised as:
  - (i) up to and including 2024–25 Mid-Year Fiscal and Economic Review, and
  - (ii) since the 2024–25 Mid-Year Fiscal and Economic Review.

## 1.2 Whole-of-Government Measures

### 1.2.1 Election Commitments

Measures reported across Chapters 2, 3 and 4 include commitments made in the 2024 State General Election. Where a measure reflects an election commitment, this is referenced in the measure description.

There are some election commitments that are to be delivered across agencies in programs. Where these programs are reported, the measures are shown for the delivering agency with lists of individual projects within the program provided in appendices. Programs include:

- \$250 million as part of the *Games On! Grassroots Infrastructure* Program, including funding for grassroots sporting organisations and schools. This supports upgrades to fields and pitches, courts and clubhouses and essential sporting infrastructure.  
For a complete list of measures see Appendix B.
- \$62.7 million as part of the *Supporting Our Local Communities* Program, including new funding for local environmental groups, assisting not-for-profit organisations, and upgrades to local sporting clubs and community assets.  
For a complete list of measures see Appendix C.
- \$36.3 million as part of the *Local Infrastructure Improvements* Program, including funding for community halls, showgrounds, neighbourhood centres and men's sheds.  
For a complete list of measures see Appendix D.
- \$16.8 million as part of the *Resourcing Our Police* Program, including funding for CCTV and security cameras, permanent police presence, anti-hooning, safe night precinct and Police Citizens Youth Club (PCYC).  
For a complete list of measures see Appendix E.