

3.1.13 - Administration of Rates & Charges

PURPOSE

To establish the processes and policies for administering Council's system of rates and charges.

OFFICER'S RECOMMENDATION

That Council resolve to administer its system of rates and charges in the Whitsunday local government area, as follows:

- a) in accordance with section 107 of the Local Government Regulation 2012 (Qld), to levy:
 - i. Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy (in accordance with Section 114 of the *Fire and Emergency Services Act 1990* (Qld)), for the half year 1 July 2023 to 31 December 2023 in July / August 2023, and for the half year 1 January 2024 to 30 June 2024 in February / March 2024; and
 - ii. Water Consumption Charges for the half year 1 July 2023 to 31 December 2023 in August / September 2023 and for the half year 1 January 2024 to 30 June 2024 in February / March 2024;
- b) in accordance with section 118 of the Local Government Regulation 2012 (Qld), to require rates and charges to be paid within thirty (30) days after the Issue Date as specified on the Rate Notice (Due Date for Payment);
- c) in accordance with section 133 of the Local Government Regulation 2012 (Qld) to levy interest on rates and charges that are not paid by the Due Date for Payment stated in a Rate Notice, at the rate of 11.64% per annum calculated on daily rests and as compounding interest;
- d) in accordance with section 130 of the Local Government Regulation 2012 (Qld), in respect of each of the following rates and charges, to allow a discount, for the prompt payment of such rates and charges on or before thirty (30) days after the Issue Date as specified in the Rate Notice, of five percent (5%) of the rates or charges otherwise payable, subject to and in keeping with sections 130(5)(d) and 130(11) of the Local Government Regulation 2012 (Qld), all other rates and charges and other amounts levied on the property, including any interest charged thereon, being paid in full:
 - General Rates and Charges;
 - Water Access Charge or Water Allocation Charge;
 - Sewerage Utility Charge;
 - Domestic Garbage Charge;
 - Domestic Recyclable Waste Charge; and
 - Refuse Facility Charge; and
 - Vacant Land Refuse Charge.
- e) to adopt the following Policies (as attached):
 - Identification of Owner-Occupied Status Policy;
 - Water Charges to Properties with a Community Title Scheme Policy;
 - Supplementary Utility Charges Policy;
 - Interest on Overdue Rates Policy;

- Rates & Charges Recovery Policy;
- General Debtors Policy; and
- Prompt Payment Discount - Special Circumstances Policy.

By way of clarity and to avoid doubt, the above policies supersede and replace as and from 1 July 2023, similar policies currently in force.

RESOLUTION SM2023/06/30.13

Moved By: CR J COLLINS

Seconded By: CR M WRIGHT

That Council resolve to administer its system of rates and charges in the Whitsunday local government area, as follows:

- a) in accordance with section 107 of the Local Government Regulation 2012 (Qld), to levy:
 - i. Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy (in accordance with Section 114 of the *Fire and Emergency Services Act 1990* (Qld)), for the half year 1 July 2023 to 31 December 2023 in July / August 2023, and for the half year 1 January 2024 to 30 June 2024 in February / March 2024; and
 - ii. Water Consumption Charges for the half year 1 July 2023 to 31 December 2023 in August / September 2023 and for the half year 1 January 2024 to 30 June 2024 in February / March 2024;
- b) in accordance with section 118 of the Local Government Regulation 2012 (Qld), to require rates and charges to be paid within thirty (30) days after the Issue Date as specified on the Rate Notice (Due Date for Payment);
- c) in accordance with section 133 of the Local Government Regulation 2012 (Qld) to levy interest on rates and charges that are not paid by the Due Date for Payment stated in a Rate Notice, at the rate of 11.64% per annum calculated on daily rests and as compounding interest;
- d) in accordance with section 130 of the Local Government Regulation 2012 (Qld), in respect of each of the following rates and charges, to allow a discount, for the prompt payment of such rates and charges on or before thirty (30) days after the Issue Date as specified in the Rate Notice, of five percent (5%) of the rates or charges otherwise payable, subject to and in keeping with sections 130(5)(d) and 130(11) of the Local Government Regulation 2012 (Qld), all other rates and charges and other amounts levied on the property, including any interest charged thereon, being paid in full:
 - General Rates and Charges;
 - Water Access Charge or Water Allocation Charge;
 - Sewerage Utility Charge;
 - Domestic Garbage Charge;
 - Domestic Recyclable Waste Charge; and
 - Refuse Facility Charge; and
 - Vacant Land Refuse Charge.
- e) to adopt the following Policies (as attached):
 - Identification of Owner-Occupied Status Policy;

- **Water Charges to Properties with a Community Title Scheme Policy;**
- **Supplementary Utility Charges Policy;**
- **Interest on Overdue Rates Policy;**
- **Rates & Charges Recovery Policy;**
- **General Debtors Policy; and**
- **Prompt Payment Discount - Special Circumstances Policy.**

By way of clarity and to avoid doubt, the above policies supersede and replace as and from 1 July 2023, similar policies currently in force.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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## Identification of Owner Occupied Status Policy

Corporate Services - Finance  
[CORP\_04]

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | TBA                        | Council Resolution |              |
| Effective Date          | 01 July 2023               | Next Review Date   | 30 June 2024 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            | LSP_CORP_59  |

### Purpose

The purpose of this Policy is to ensure that Council is consistent and fair in attributing Differential Rating Categories to assessments where it is necessary to determine the "Owner Occupied" status.

### Scope

This Policy is applicable to ratepayers of the Council area who need to establish "Owner Occupied" status for purposes of levying general rates.

### Applicable Legislation

*Local Government Act 2009 (Qld) (Act)*

*Local Government Regulation 2012 (Qld) (Regulation)*

### Policy Statement

1. To be identified by Council as "Owner Occupied" for the purpose of the Differential Rating Categories, the property must be the Principal Place of Residence of the registered owner(s).
2. In cases of joint ownership, where all owners do not reside principally on the property, a statutory declaration will be required by those who wish to declare that the property is their Principal Place of Residence and that they are solely responsible for the payment of the annual rates, for "Owner Occupied" status to be granted.
3. To be identified as "Owner Occupied" the ratepayer is required to submit a Notification of Owner Occupier Status Form to Council. The Form will need to be completed, signed by the applicant.
4. Ratepayers who reside at the property for part of the year and reside in other places (including interstate and overseas) for the remainder of the year, will need to provide a statutory declaration confirming that they reside at the property for more than 60% of each year.
5. Where the applicant ratepayer is an approved pensioner for the granting of a Queensland Government Pensioner Rate Subsidy for a property, the subsidy application can be accepted in lieu of a Form for the granting of an "Owner Occupied" benefit (provided it meets the criteria of Item 1).
6. The property must be single residential use only. Properties that are approved as a twin-key apartment, residence with bed and breakfast facilities, duplex, flats, combined dwelling/business or multiple use etc. cannot be granted "Owner Occupied" Status. Properties where a room is commercially rented (e.g., through an online rental platform such as "Airbnb"), will not be eligible for "Owner Occupied" status.







## Identification of Owner Occupied Status Policy

Corporate Services - Finance  
[CORP\_04]

7. Where a building permit has been approved for a granny flat on a property and that granny flat is occupied by the aged relatives of the registered owner(s) of a property, the property will be eligible for "Owner Occupied" status provided a statutory declaration is submitted to Council confirming the relationship of the occupants of the granny flat to the owner(s).
8. The applicant must be the sole registered owner or one of the registered owners of the property. A property registered in the name of a company, trust, or association (e.g., Whitsunday Housing Association Inc.) cannot be granted "Owner Occupied" status.
9. Where a Pensioner, for reasons of ill health or infirmity (e.g. poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative accommodation such as a nursing home or similar type accommodation (where personal care is available on site and provided as required) or with family or friends, the residence may be regarded as being "Owner Occupied" if it is not occupied on a paid tenancy basis during the absence of the Pensioner(s). Council must be satisfied that the residence is not occupied on a paid tenancy basis and that the Pensioner(s) is/are solely responsible for the payment of rates and charges levied in respect of the said property. The Pensioner(s) will be required to complete a statutory declaration to this effect.
10. "Owner Occupied" status will be granted only for one (1) property for a given owner/ratepayer. If a second property is owned by the ratepayer(s) such property will not be eligible for "Owner Occupied" status, even if the property is not tenanted and is not producing an income.
11. The completed Form must be received by Council no later than the issue date of the Rates Notice, to be applicable for that rating period. Where Forms are received after the issue date of the Rates Notice, identification as "Owner Occupied" will commence with the next rating period and will not be backdated to the current or previous rating periods.
12. When a property with an existing "Owner Occupied" status ceases to be the Principal Place of Residence of the ratepayer (e.g., property is sold or rented, structure is demolished, property use changes, or a room is commercially rented for any length of time) the property will lose its "Owner Occupied" status, with effect from the next rating period, and the Differential Rating Category will be amended accordingly.
13. Council will make best endeavours to issue a Form when residential properties are sold and purchased, and when notification of change of address is received or new dwellings completed. However, it will be a ratepayer's responsibility to ensure that a Form is obtained, completed, signed, witnessed and lodged with Council in a timely manner, to ensure identification as an "Owner Occupied" property.

### Definitions

**Council** refers to the Whitsunday Regional Council.

**Differential Rating Categories** refers to the different categories of rates resolved by **Council** for rateable land in the local government area.

**Form** refers to the Notification of Owner Occupied Status Form.

**Pensioner** refers to a person who is the holder of a pensioner concession card issued by the department of the Commonwealth responsible for administering the *Social Security Act 1991* (Cwlth) or the *Veterans' Entitlements Act 1986* (Cwlth).





## Identification of Owner Occupied Status Policy

Corporate Services - Finance  
[CORP\_04]

**Principal Place of Residence** refers to a single use residential property where the registered owner (ratepayer) resides for more than 60% of the relevant financial year, as evidenced through the electoral roll, taxation, pension records or other document acceptable to **Council**.

**Queensland Government Pensioner Rate Subsidy** refers to the rates and charges subsidy offered by the Queensland Government to ratepayers who meet the eligibility criteria contained in the Queensland Government Pensioner Rate Subsidy Scheme.

### Related Documents

Notification of Owner Occupied Status Form  
Pensioner Rates Rebates Policy

### Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





## Water Charges to Properties within a Community Title Scheme Policy

Corporate Services - Finance  
[CORP\_17]

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | TBA                        | Council Resolution |              |
| Effective Date          | 1 July 2023                | Next Review Date   | 30 June 2024 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |              |

### Purpose

The purpose of this policy is to allow flexibility for the levying of Water Utility Charges for properties within a Community Title Scheme (CTS).

### Scope

This policy is applicable to properties that are subject to the levying of Water Utility Charges and that are registered within a CTS in accordance with the *BCCM Act*, whether residential, commercial, industrial, or other use community title lots.

### Applicable Legislation

*Body Corporate Community Management Act 1997* (Qld) (BCCM Act), in particular sections 195 -196  
*Local Government Act 2009* (Qld) (Act)  
*Local Government Regulation 2012* (Qld) (Regulation)  
*Queensland Plumbing & Wastewater Code* (Code)

### Policy Statement

#### Water Access Charges (Two-Part Tariff)

1. Where, for purposes of Water Utility Charges, as per Council's Revenue Statement, the CTS property use is residential, a separate residential Water Access Charge shall be levied for each separate lot. Where the separate lot is a multiple of separate domiciles, a residential multi-unit Water Access Charge (based on the rate for the first unit and for each additional unit) shall be levied.
2. Where, for purposes of Water Utility Charges, as per Council's Revenue Statement, the CTS property use is not residential and sub-metering is not installed, a Water Access Charge shall be levied per connection (whether metered or not) and a share proportionate to the Contribution Schedule Lot Entitlement shall be charged to each lot owner.
3. Where the CTS property use is identified in the Community Management Statement for use as small individual industrial storage sheds, and a water service is connected for fire safety requirements only, the Water Access Charge will be assessed on a case by case basis and, may be apportioned to each lot owner proportionate to the Contribution Schedule Lot Entitlement.





## Water Charges to Properties within a Community Title Scheme Policy

Corporate Services - Finance  
[CORP\_17]

### Water Allocation Charge (Allocation Tariff)

4. Where, for purposes of Water Utility Charges, as per Council's Revenue Statement, the CTS property use is residential, and the property owners have opted to be charged an Allocation Tariff, a separate residential Water Allocation Charge shall be levied for each separate lot. Where the separate lot is a multiple of separate domiciles, a residential multi-unit Water Allocation Charge (based on the rate for the first unit and for each additional unit) shall be levied.

### Water Consumption Charges (Two-Part Tariff) or Excess Charges (Allocation Tariff)

5. For single meter installations that do not separately measure consumption for lots and the common property of the CTS, Council may levy to each lot owner, a share of the total water consumption charge, proportionate to the Contribution Schedule Lot Entitlement.
6. Existing Section 196(4) Agreements shall continue to be valid and in force unless the Body Corporate makes a specific request to invalidate such agreement and for Council to levy each lot owner separately. Where such agreement exists, Council encourages such Body Corporates to voluntarily invalidate the Section 196(4) Agreement and move to an arrangement where individual lot owners are levied a share of the total water consumption proportionate to their Contribution Schedule Lot Entitlement, to achieve desirable demand management of water use and an equitable charging regime to the lot owners.
7. Except under exceptional circumstances, to be determined at the sole discretion of Council on a case-by-case basis, Council will not enter into new Section 196(4) Agreements.
8. Where a separate meter for each lot and a Master Meter for the whole CTS is installed, and the installation has been accepted by Council and complies with the requirements of Council's Sub Metering Policy:
  - 8.1. a separate notice for water consumption charges shall be issued to each lot owner for the kilolitres recorded on the sub-meter for that lot; and
  - 8.2. the Body Corporate shall be billed for the difference between the consumption of the Master Meter and the sum of the consumption of the sub-meters for a given period.
9. Where sub-meters are installed but the installation has not been approved in accordance with Council's Sub Metering Policy, the Water Consumption Charges or Excess Charges shall be levied as per clause 5 above.
10. For all new constructions coming within the purview of the *BCCM Act*, compliance with the Code is mandatory and a separate notice for Water Consumption Charges or Excess Charges shall be issued to each lot owner for the kilolitres recorded on the sub-meter for that lot, and the Body Corporate shall be billed for the difference between the consumption of the Master Meter and the sum of the consumption of the sub-meters, for a given period.

## Definitions

**Body Corporate** refers to a body corporate created under the *BCCM Act*.

**Council** refers to the Whitsunday Regional Council.

**Community Management Statement** refers to the given in section 12 of the *BCCM Act*.





## Water Charges to Properties within a Community Title Scheme Policy

Corporate Services - Finance  
[CORP\_17]

**Community Titles Scheme or CTS** refers as the definition given in section 10 of the BCCM Act.

**Contribution Schedule Lot Entitlement** refers to the number allocated to the lot in the contribution schedule in the Community Management Statement.

**Master Meter** refers to the meter installed at the point of connection for the CTS land to the Council main and is up stream of all sub-meters and used to measure the water supplied to the whole of the CTS land.

**Section 196(4) Agreement** refers to an agreement made under section 196(4) of the BCCM Act, where the Body Corporate accepts liability for water consumption charges on behalf of all the lot owners under a CTS. These agreements were more common prior to requirements for sub-metering introduced under the Code on 1 January 2008.

**Water Utility Charges** refers to the definition given in section 92(4) of the Act.

### Related Documents

Sub-Metering Policy  
Revenue Statement 2023/24  
Revenue Policy

### Human Rights Compatibility Statement

This Policy has been assess as compatible with the Human Rights protected under the *Human Rights Act 2019*.





## Supplementary Utility Charges Policy

Corporate Services - Finance

CORP\_16

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | TBA                        | Council Resolution | -            |
| Effective Date          | 1 July 2023                | Next Review Date   | 30 June 2024 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |              |

### Purpose

The purpose of this Policy is to facilitate a consistent approach to the raising and/or refunding of pro-rata utility charges for appropriate properties where a change to the buildings, land or use of land has occurred.

### Scope

This Policy is applicable to all ratepayers within the Council region.

### Applicable Legislation

*Local Government Act 2009 (Qld) (Act)*

*Local Government Regulation 2012 (Qld) (Regulation)*

*Building Act 1975 (Qld)*

Queensland Development Code

*Plumbing and Drainage Regulation 2019 (Qld)*

*Body Corporate and Community Management Act 1997 (Qld)*

*Water Supply (Safety and Reliability) Act 2008 (Qld)*

### Policy Statement

#### 1. General

1.1. In accordance with section 99 of the Regulation, Council may levy utility charges on any basis that Council considers appropriate. Utility charges may be levied on the basis of any, or any combination, of the following:

1.1.1. the rateable value of the land;

1.1.2. the use made of –

1.1.2.1. a particular parcel of land; or

1.1.2.2. a particular structure; or

1.1.2.3. a class of land or structure;

1.1.3. any circumstances that are peculiar to the supply of a service to –

1.1.3.1. a particular parcel of land; or





## Supplementary Utility Charges Policy

Corporate Services - Finance

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1.1.3.2. a particular structure; or

1.1.3.3. a class of land or structure.”

1.2. Where the use of a parcel of land has changed (e.g., a building is constructed on vacant land, a building is altered or removed, property is subdivided, amalgamated, community titled, or otherwise altered), Council will amend the service charges levied on a rate assessment on a pro-rata basis in accordance with the change of use and the services required.

### 2. Waste Utility Charges

2.1. The Domestic Garbage and Recyclable Waste Collection Charges payable by all residential properties within the waste serviced areas will be assessed and charged on a pro-rata basis, upon receipt of a Certificate of Occupancy Form 21 Final Inspection Certificate. The Pro-rata charges will apply from:

- a) the date of the delivery of the bins; or
- b) If the date of the delivery is not available, the charge will commence from the earlier of:
  - i. Fourteen (14) days from the date of the Certificate of Occupancy; or
  - ii. Fourteen (14) days from the date of request of the wheelie bin; or
- c) if the date of the delivery of the bins is not available, the Certificate of Occupancy is not provided due to the dwelling pre-dating the *Building Act 1975 (QLD)*, and Council has not received a request for a wheelie bin but Council has received notification of the service, the commencement of the next rating period.

2.2. Where a building is demolished, charges will be re-calculated on a pro-rata basis from the date of the issue of a Form 16 by Council or private building certifier.

2.3. If additional bins are requested and approved, the service will be charged:

- a) from the date of delivery of the bins; or
- b) from fourteen (14) days from the date of request if no delivery date is provided.

### 3. Water Utility Charges

3.1. In the case of a new service connection to a property within the water service areas, the Water Access Charge or the Water Allocation Charge, whichever is payable in respect thereof, shall be assessed and charged on a pro-rata basis from the date of installation of the meter.

3.2. Where an alteration to the use of the land has occurred, the Water Access Charge or the Water Allocation Charge (whichever is payable) shall be assessed and charged on a pro-rata basis from the date of the commencement of the altered use or completion of the building alteration. If no date is recorded for the commencement of the altered use or for the completion of the building alteration, then the charge will apply from the earlier of the date of a requested inspection or from the next rating period.

3.3. Upon Registration of a subdivision, amalgamated plan, or CTS within the water service areas, the Water Access Charge or the Water Allocation Charge, whichever is payable in respect of each new lot, shall be assessed and charged from the Registration of the plan.







## Supplementary Utility Charges Policy

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3.4. Where a building is demolished, and the meter/s remain/s connected to the property, a Water Access Charge applicable to vacant land with a metered connection charge will continue to be levied.

#### 4. Waste Water (Sewerage) Utility Charges

- 4.1. Where a new building is constructed on land within the sewerage service area, the Sewerage Access Charge payable shall be assessed and charged on a pro-rata basis as from the date of the sewerage final inspection. If no sewerage final inspection date is recorded, the building final inspection date will be used. If neither inspection date is available, the charges will apply from the beginning of the next rating period.
- 4.2. Where a building (for classes other than 1 or 10 under the *Building Act 1975* (Qld) and the Queensland Development Code) is altered and additional toilets and /or urinals are installed, the Sewerage Access Charge will be re-calculated and applied on a pro-rata basis from the date of the Plumbing Compliance Certificate. However, if the work is covered by Notifiable Works legislation, the Sewerage Access Charge will be re-calculated from the date of the Form 4 lodgement. A copy of the Form 4 lodgement receipt is to be provided to the Council as confirmation.
- 4.3. Where the building is demolished, the Sewerage Access Charge will be re-calculated and applied on a pro-rata basis from the date of the final plumbing inspection carried out by Council's Plumbing Inspectors for the disconnection of the drainage at the sewer connection point.
- 4.4. In the event that fixture/s were installed or removed under Notifiable Works legislation, the owner is required to provide a copy of the Form 4 lodgement receipt supplied by the QBCC as evidence that the fixture/s were installed or removed in keeping with applicable regulations and/or standards. The Sewerage Access Charge will be adjusted on a pro-rata basis from the date of Form 4.
- 4.5. Upon registration of a subdivision, amalgamated plan, or CTS within the sewerage service areas, the Sewerage Access Charge payable in respect of each new lot shall be assessed and charged on a pro-rata basis from the date of registration of the plan or CTS.
- 4.6. Where a building is altered or demolished, and the disconnection of sewerage is not inspected, the existing Sewerage Access Charge will remain payable, until inspected and approved by a sewerage inspector and Council is advised in writing. The Sewerage Access Charge will be amended from the date of final inspection.

### Definitions

**Community Title Scheme or CTS** refers to a community title scheme under the *Body Corporate and Community Management Act 1997* (Qld).

**Council** refers to the Whitsunday Regional Council.

**Form 4** refers to the form lodged with the QBCC for Notifiable Works.

**Form 16** refers to the form used under the *Building Act 1975* (Qld) for inspection of an aspect of building works.

**Notifiable Works** refers to notifiable works under the Plumbing and Drainage Regulation 2019 (Qld).







## Supplementary Utility Charges Policy

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**Plumbing Compliance Certificate** refers to a certificate supplied by Council's Plumbing Department as evidence that all plumbing and drainage works have been carried out satisfactorily.

**QBCC** refers to the Queensland Building & Construction Commission.

**Registration** refers to being registered with the Department of Resources (Queensland Titles Office).

### Related Documents

Revenue Statement

Interest on Overdue Rates, Charges & General Debts Policy

### Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





## Interest on Overdue Rates, Charges and General Debts Policy

Corporate Services - Finance  
[CORP\_05]

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | TBA                        | Council Resolution |              |
| Effective Date          | 1 July 2023                | Next Review Date   | 30 June 2024 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |              |

### Purpose

The purpose of this policy is to define the basis for the charging of interest on Rates and Charges and general debts overdue to Council.

### Scope

This policy is applicable to all ratepayers within the Council area.

### Applicable Legislation

Local Government Act 2009 (Qld) (Act)  
Local Government Regulation 2012 (Qld) (Regulation)

### Policy Statement

#### 1. General

- 1.1. The Rates Coordinator is responsible for the administration of this Policy in accordance with the requirement of the Act and/or the Regulation and Council's policies.

#### 2. Rates and Charges

- 2.1. To ensure the timely collection of Rates and Charges and in keeping with powers vested through the Regulation and Council's own Revenue Statement, Council will charge interest on all overdue Rates and Charges in accordance with Section 133 of the Regulation.
- 2.2. Interest on overdue Rates and Charges shall be calculated and compounded on daily rests.
- 2.3. The interest rate applicable will be as decided by in Council resolution in keeping with the Regulation and declared in its annual Revenue Statement.
- 2.4. The interest rate decided by Council shall be applied equally to all ratepayers.
- 2.5. In accordance with Section 132 of the Regulation, Rates and Charges are considered overdue on the day after the due date for payment as stated in the Rate Notice and will bear interest commencing from that day. Where a supplementary account is issued, interest will be applicable from the due date for the supplementary account.





## Interest on Overdue Rates, Charges and General Debts Policy

Corporate Services - Finance  
[CORP\_05]

2.6. Interest shall similarly apply to all overdue Rates and Charges where a concession has been granted subject to other Council policies including (but not limited to):

- (a) Rates & Charges Recovery Policy;
- (b) Pensioner Rates Rebate Policy;
- (c) Rates Concessions for Pensioners - Deferral Arrangement Policy;
- (d) Rate Relief Policy; and
- (e) Concession for Concealed Water Leaks Policy.

### 3. General Debts

3.1. As provided in Council's General Debtors Policy, interest may also be applied to Council's other receivables (other than Rates and Charges) where the amount remains unpaid beyond thirty (30) days after the due date of payment of the invoice, and calculated in keeping with clauses 2.2 to 2.44 of this Policy.

## Definitions

**Council** refers to the Whitsunday Regional Council.

**Rates and Charges** refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council, including:

- (a) General Rates (including differential rates);
- (b) Special Rates and Charges;
- (c) Utility Charges;
- (d) Separate Rates and Charges

as well as any accrued interest on any outstanding balances (as applicable).

**Coordinator Rates** refers to the rates coordinator of Council, or any person acting in that role.

## Related Documents

Rates & Charges Recovery Policy  
Pensioner Rate Rebate Policy  
Rates Concessions for Pensioners - Deferral Arrangement Policy  
Rate Relief Policy  
Concession for Concealed Water Leaks Policy  
General Debtors Policy  
Revenue Statement 2023/24

## Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





## Rates & Charges Recovery Policy

Corporate Services - Finance

[CORP-13]

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | TBA                        | Council Resolution |              |
| Effective Date          | 1 July 2023                | Next Review Date   | 30 June 2024 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |              |

### Purpose

To minimise the Rates and Charges that are in arrears and owing to Council, and in seeking to keep it to an acceptable level, a recovery process needs to be undertaken by Council regularly and at least in each financial year.

The objectives of this Policy are to simplify the processes for Council to achieve maximum recovery of Rates and Charges arrears, in an efficient, cost-effective, fair and consistent manner.

### Scope

This policy applies to all outstanding Rates and Charges due to Council.

### Applicable Legislation

*Local Government Act 2009 (Qld) (Act)*

*Local Government Regulation 2012 (Qld) (Regulation)*

### Policy Statement

#### 1. General

- 1.1 Section 118 of the Regulation states that the date by which Rates and Charges must be due is at least thirty (30) days after the date the rate notice is issued.
- 1.2 When Rates and Charges remain unpaid, and full payment is not received from the ratepayer or alternative payment arrangements made, Council may proceed with recovery action as set out in this Policy.
- 1.3 Likewise, when an arrangement to pay outstanding rates is cancelled due to default by the ratepayer, Council may proceed with recovery action as set out in this Policy.
- 1.4 Priority for recovery action will be given to larger debts.
- 1.5 The Regulation allows for Council to commence court proceedings against the ratepayer, or to sell or acquire the land, in order to recover overdue Rates and Charges outstanding.
- 1.6 However, the professional judgement and discretion of Council's staff may be exercised from time to time in the recovery of Rates and Charges. In this regard, Council staff may (but are not obliged to) have regard to matters such as payment history and previous dealings with the debtor, timing considerations which may impose additional pressures





## Rates & Charges Recovery Policy

### Corporate Services - Finance

[CORP-13]

on the debtor (for example, Christmas or a natural disaster) and any extenuating circumstances.

- 1.7 When exercising any professional judgement or discretion, Council staff must ensure that it does so in a fair and consistent manner and without a conflict of interest.

#### 2. Payment Arrangements

- 2.1 Where the ratepayer is unable to meet their financial obligations due to hardship, Council staff may direct the debtor to make an application in accordance with Council's Rate Relief Policy for a payment arrangement.

#### 3. Final Notice

- 3.1 Where full payment has not been received by Council, a final notice will be issued to the ratepayer after fourteen (14) days from the due date of the rate notice ("Final Notice") using an appropriate medium at Council's discretion.

#### 4. Letter of Demand

- 4.1 Where no response is received to the Final Notice in clause 3.1, and the ratepayer has not paid or entered into a satisfactory payment arrangement with Council, then Council may issue, or caused to be issued (i.e. by its solicitor or other agent) one or more letter/s of demand, indicating legal action will be initiated unless payment is made to Council within a specified period of time (Letter of Demand).
- 4.2 If the debt remains unpaid after the time specified in the Letter of Demand has expired, legal action may be commenced in line with Council's solicitors' advice, and the Regulation.

#### 5. Sale for Arrears

- 5.1 A list of all ratepayers with Rates and Charges outstanding for timeframes exceeding those set out in section 140 of the Regulation must be tabled for Council's consideration in accordance with the Regulation.
- 5.2 If the liability to pay the overdue Rates and Charges is not the subject of court proceedings, then Council may resolve to sell the land in accordance with Chapter 4, Part 12, Division 3 of the Regulation.

#### 6. Write Off of Rates & Charges

- 6.1 Subject to clause 6.2 and 6.3, where it is determined that a debt for unpaid Rates and Charges, including any interest (in keeping with Council's Interest on Overdue Rates, Charges and General Debts Policy) or other costs or charges, is minor (i.e. not greater than \$2,500.00), the minor debt may be written-off.
- 6.2 The minor debt may be written off only if:
  - (a) there are no reasonable prospects of recovering the debt (after reasonable attempts have been made to recover or legal advice to that effect has been received);
  - (b) the costs of recovery are likely to equal or exceed the amount of the debt; or
  - (c) it will result in full settlement of the remaining overdue Rates and Charges.
- 6.3 Any minor debts (including any interest accrued thereon and other costs or charges) must be written-off in accordance with the appropriate delegated authority as follows:





## Rates & Charges Recovery Policy

### Corporate Services - Finance

[CORP-13]

- (a) by the CEO for amounts up to \$2,500.00;
  - (b) by the DCS for amounts of up to \$1,000.00; or
  - (c) by the Manager Financial Services for amounts up to \$500.00.
- 6.4. Debts of an amount greater than \$2,500.00 must only be written off by way of Council resolution.
- 6.5. No Employee must exercise their delegated authority to write-off a minor debt if they have any real, potential or perceived conflict of interest in writing off the debt.
- 7. Interest
  - 7.1. Rates notices that are not paid in full by the date that the Rates and Charges become overdue may attract an interest rate as permitted by the Act and/or the Regulation, and in keeping with Council's Interest on Overdue Rates, Charges and General Debts Policy and Revenue Statement.

## Definitions

**Council** refers to the Whitsunday Regional Council.

**CEO** refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

**DCS** refers to the Director of Corporate Services of Council appointed in accordance with the Act, or any person acting in that role.

**Employee** refers to any employee, contractor, volunteer etc. of Council.

**Manager Financial Services** refers to the Manager Financial Services of Council appointed in accordance with the Act, or any person acting in that role.

**Rates and Charges** refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council, including:

- (a) General Rates (including differential rates);
  - (b) Special Rates and Charges;
  - (c) Utility Charges; and
  - (d) Separate Rates and Charges;
- as well as any accrued interest on outstanding balances (as applicable).

## Related Documents

Rate Relief Policy

Interest on Overdue Rates, Charges and General Debts Policy

Revenue Statement

## Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the Human Rights Act 2019.





## General Debtors Policy

Corporate Services - Finance

[CORP\_03]

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | TBA                        | Council Resolution |              |
| Effective Date          | 1 July 2023                | Next Review Date   | 30 June 2024 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |              |

### Purpose

From time to time, Council incurs debts from ratepayers, residents, and businesses within the region as part of its general operational activities. These generally relate to services it performs, facilities it provides, and to sundry account fees (such as animal registration, licensing, and permits) and fines.

Council allows a certain reasonable timeframe for payment of debts, at the end of which Debtors are required to pay all outstanding monies owed to Council.

Whilst the Act and Regulation do not prescribe any obligations for the collection of general debts owed to Council, this Policy provides procedural direction for:

- the timely, efficient, cost-effective, fair and consistent collection of debts owing to Council, to achieve Council's budgetary objectives;
- when credit will be granted by Council, and upon what key terms;
- recovery action for general debts, but allowing flexibility for Debtors who display genuine commitment to clearing their debt; and
- parameters for writing off bad debts.

However, this Policy shall not apply to outstanding Rates and Charges, which shall be governed by the Act, the Regulation and certain other Council policies (particularly, the Rates and Charges Recovery Policy).

### Scope

This Policy applies to all debts owed to Council (other than outstanding Rates and Charges).

### Applicable Legislation

Local Government Act 2009 (Qld) (Act)  
Local Government Regulation 2012 (Qld) (Regulation)

### Policy Statement

#### 1. Obtaining Credit from Council

- 1.1. The granting of credit to any party, including the specified credit limit, is at the sole discretion of Council.





## General Debtors Policy

### Corporate Services - Finance

[CORP\_03]

- 1.2. No credit will be extended by Council until a Credit Application is completed and signed by the Applicant and such application is assessed and approved by Council in keeping with its internal procedures.
  - 1.3. Before granting any credit, Council may require:
    - 1.3.1. a Guarantee and Indemnity by the Directors (if the Applicant involves a Company);
    - 1.3.2. a Bank Guarantee for part or all of the credit given; and/or
    - 1.3.3. another form of security;with the final decision resting with the CEO or an authorised delegate.
  - 1.4. For all requests for credit:
    - 1.4.1. \$5,000.00 or under – it will be at Council's discretion as to whether or not credit checks are undertaken of the Applicant through a Credit Reporting Body; and
    - 1.4.2. over \$5,000.00 – Council will undertake credit checks of the Applicant by a Credit Reporting Body.
  - 1.5. If credit checks of the Applicant are not satisfactory to Council, then Council may deny credit or require further security be provided.
  - 1.6. With every credit check completed by a Credit Reporting Body, Council will place an "alert" on that customer to ensure that Council is advised by the Credit Reporting Body should any adverse activity occur.
  - 1.7. Council may, in its sole discretion and without cause, withdraw or suspend credit to an Applicant at any time. In the event the credit facility is withdrawn, for whatever reason, the monies owed to Council shall become due and payable within thirty (30) days.
  - 1.8. Council will not grant credit for entities under a Trust Name - only Companies, associations, or private individuals (including in partnership) may apply for credit, but such entities may be granted credit as Trustee for a Trust.
  - 1.9. Council at its sole direction may require the Applicant (including any Director of a Company) to provide a bank guarantee or personal guarantee on terms suitable to Council for any amount up to and including the specified credit limit.
  - 1.10. Council shall retain the right to charge interest, as identified in Council's Interest on Overdue Rates, Charges & General Debts Policy, on all overdue amounts commencing as from thirty (30) days from the due date of payment.
2. Reminder Notices
- 2.1. A period of thirty (30) days from the date of Council's invoice shall generally be allowed for the debt owing to Council to be paid. Any amounts not paid within this thirty (30) day period are overdue.
  - 2.2. After the expiration of thirty (30) days from the date of the invoice, Council will use best endeavours to notify the Debtor by way of a Reminder Notice, where the Debtor's account shows Overdue Amounts greater than \$100.00.
  - 2.3. It is the responsibility of the Debtor to notify Council of any change to their contact details without delay.







## General Debtors Policy

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- 2.4. The Reminder Notice will be a reminder on the need to settle outstanding amounts, with no threat of legal or other action. Its purpose is to encourage Debtors to engage with Council staff if they are experiencing difficulties in paying their account to arrange an acceptable payment arrangement to clear the outstanding debt.
- 2.5. Following the Reminder Notice, a Final Demand Notice may be sent to the Debtor giving the Debtor seven (7) days in which to complete payment or make acceptable arrangements with Council. The Final Demand Notice should contain Council's proposed action for recovery, state that interest may accrue on the debt commencing as from thirty (30) days from the due date of payment and offer a further opportunity to contact Council staff to arrange an acceptable repayment arrangement.

#### 3. Payment Arrangements

- 3.1. Should a Debtor propose a periodic payment arrangement, Council may defer recovery action if an acceptable level of regular payment is made demonstrating a genuine attempt to clear the debt.
- 3.2. In general, and without limiting any legal rights of Council, Council will not pursue further recovery action against a Debtor who has an agreed periodic payment arrangement, while the arrangement is current, and the Debtor adheres to the agreed repayment schedule.
- 3.3. Council reserves the right to renegotiate or cancel a payment arrangement, should circumstances change where the debt will not, or Council suspects that the debt will not, be paid within a reasonable time frame.
- 3.4. Where a periodic payment arrangement is in place, Council reserves the right to suspend further credit to the Debtor until the payment arrangement is complete or for a shorter period as deemed fit by Council at its discretion.
- 3.5. Where an agreed periodic payment arrangement has elapsed without prior approval, the Debtor will be deemed to be in default and Council may initiate recovery action as necessary, without further notice to the Debtor.
- 3.6. Where the Debtor enters into a periodic payment arrangement with Council, interest may continue to accrue on the debt in accordance with clause 5 of this Policy.

#### 4. Legal Process

- 4.1. Upon the expiry of the Final Demand Notice, Council may make a final attempt to contact the Debtor before the matter is referred to an external party for recovery action.
- 4.2. After Council has made its final attempt to contact the Debtor, should the debt not be addressed by way of the following:
  - 4.2.1. payment of the debt in full by the Debtor;
  - 4.2.2. agreement between the Debtor and Council for an acceptable payment arrangement; or
  - 4.2.3. the debt arrangement is on hold pending an investigation or awaiting a decision of Council;the debt will then be referred to either Council's solicitor or an appropriate debt collection agency for recovery action.
- 4.3. Those agents acting on behalf of Council will be empowered to take whatever lawful steps are necessary to recover the outstanding amounts.





## General Debtors Policy

### Corporate Services - Finance

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- 4.4. Unless an acceptable payment arrangement is made, payment in full of the outstanding amount (including all interest accrued and legal outlays) will be required prior to the withdrawal of the current recovery action.
- 4.5. Prior to initiating legal action against a Debtor, authorisation by the CEO or DCS must be obtained. In giving their authorisation, the CEO or DCS must consider the likelihood of such legal processes resulting in recovery of the debt.
5. Interest
  - 5.1. Unpaid accounts extending beyond thirty (30) days after the due date of payment may attract an interest rate as permitted by the Act and/or Regulation, and in keeping with Council's Interest on Overdue Rates, Charges and General Debts Policy.
6. Write-off Procedures - Bad Debts
  - 6.1. Debts of an amount exceeding \$10,000.00 per Debtor may only be written off by resolution of the Council.
  - 6.2. Write-off of debts up to and including \$10,000.00 per Debtor may be authorised by the CEO in keeping with their delegated authority.
  - 6.3. Write-off of debts up to and including \$5,000.00 per Debtor may be authorised by the DCS in keeping with their delegated authority.
  - 6.4. Write-off of infringement-related debts up to and including \$5,000 per Debtor may be authorised by the Director Community Services in keeping with their delegated authority.
  - 6.5. Write-off of debts up to and including \$2,500.00 per Debtor may be authorised by the Manager Financial Services in keeping with their delegated authority.
  - 6.6. Notwithstanding clauses 6.1 to 6.5, a debt may be written-off only if:
    - 6.6.1. there are no reasonable prospects of recovering the debt (after reasonable attempts have been made to recover or legal advice to that effect has been received);
    - 6.6.2. the costs of recovery are likely to equal or exceed the amount to be recovered; or
    - 6.6.3. it will result in full settlement of the remaining unpaid amount.
  - 6.7. No Employee should exercise their delegated authority to write-off a debt if they have any real, potential or perceived conflict of interest in writing off the debt.

## Definitions

**Applicant** refers to the person requesting for a credit facility, using the process and documentations specified by Council.

**CEO** refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

**Council** refers to the Whitsunday Regional Council.

**Credit Application** means a form approved by Council from time to time for applying for credit.

**Credit Reporting Body** means a credit reporting body under the *Privacy Act 1988* (Cth).





## General Debtors Policy

Corporate Services - Finance

[CORP\_03]

**DCS** refers to the Director of Corporate Services of Council appointed in accordance with the Act, or any person acting in that role.

**Director Community Services** refers to the Director Community Services of Council appointed in accordance with the Act, or any person acting in that role.

**Debtor** shall mean a person, group, association or entity who/which owes money to Council.

**Employee** refers to any employee or contractor of the Council.

**Final Demand Notice** refers to a communication to a Debtor, demanding the payment of Outstanding Amounts, sent after the Reminder Notice.

**Overdue Amounts** refers to amounts that remain owing to Council by a Debtor beyond thirty (30) days from the date of the invoice.

**Manager Financial Services** refers to the Manager Financial Services of Council appointed in accordance with the Act, or any person acting in that role.

**Rates and Charges** refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council, including:

- (a) General Rates (including differential rates);
  - (b) Special Rates and Charges;
  - (c) Utility Charges; and
  - (d) Separate Rates and Charges;
- as well as any accrued interest on outstanding balances (where applicable).

**Reminder Notice** refers to a communication by Council to the Debtor, either in writing or in person through telephone contact to alert the Debtor about the Overdue Amount and requesting payment thereof.

### Related Documents

Credit Application  
Interest on Overdue Rates, Charges & General Debts Policy

### Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





## Prompt Payment Discount – Special Circumstances Policy

Corporate Services - Finance  
[CORP\_11]

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | TBA                        | Council Resolution |              |
| Effective Date          | 1 July 2023                | Next Review Date   | 30 June 2024 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            | LSP_CORP_53  |

### Purpose

The purpose of this Policy is to establish the Special Circumstances where a prompt payment discount may be granted to a ratepayer, even when payment has not been made by the date required to be eligible for the discount, in accordance with section 130(10) of the Regulation.

### Scope

This Policy is applicable to all ratepayers of Council.

### Applicable Legislation

*Local Government Act 2009 (Qld) (Act)*

*Local Government Regulation 2012 (Qld) (Regulation)*

### Policy Statement

1. In adopting the Rates and Charges applicable for a given financial year, Council may also adopt, by resolution under section 130 of the Regulation, a prompt payment discount to be applicable for payment of such Rates and Charges by a specified date (usually defined as a number of days from the date of the Rates Notice). The resolution may also specify other conditions to be satisfied in order to be eligible to receive the prompt payment discount.
2. Council recognises, in accordance with section 130(10) of the Regulation, that there could be Special Circumstances that are beyond the control of the ratepayer which makes it unreasonable to expect the ratepayer to have made the payment by the required date to be eligible for the discount.
3. The prompt payment discount *may* still be granted to a ratepayer, even when the ratepayer has not made the payment by the specified date to be eligible, if they provide sufficient evidence to Council that they were subject to one or more of the following Special Circumstances that were beyond the control of the ratepayer:
  - 3.1. Payment through Agents: Where the payment was made through one of Council's authorised agents, with reasonable time allowed for the payment to be cleared through the agent, but the payment was not received by Council within the specified time period, due to an unusual delay by the agent;
  - 3.2. Incorrect Ratepayer Record: Where Council's records identifying the ownership of the property and/or the postal address of the owner(s) is incorrect, causing the Rates Notice to be delivered incorrectly, under one of the following situations:





## Prompt Payment Discount – Special Circumstances Policy

Corporate Services - Finance  
[CORP\_11]

- 3.2.1. Council has made an error in recording the ownership and/or the postal address of the owner(s); or
- 3.2.2. An error has been made at the state government agency responsible for land administration.
  - 3.2.2.1. For clarity, this clause will not be applicable where the ratepayer, through any fault or omission, has contributed to the error.
- 3.3. Lost or Delayed Postal Delivery: Where written evidence is available from the relevant mail carrier that problems existed with mail deliveries at or around the time when the Rates Notice was dispatched (e.g. industrial action, natural disaster).
- 3.4. Electronic Delivery (eServices): where an email is automatically returned as 'Undeliverable Mail Returned to Sender', a physical notice will be posted to the Ratepayers last registered Postal Address.
- 3.5. Medical Reasons: Where the ratepayer suffered illness or injury, causing the ratepayer to be housebound, hospitalised, or incapacitated in some form (such circumstances to be supported by medical records), provided that the ratepayer had no immediate family members or other support persons who could have made the payment within the specified time period (such position to be supported by a statutory declaration by the ratepayer).
- 3.6. Death of Ratepayer: Where the death of the ratepayer occurred at or around the time of the issuance of the Rates Notice (such circumstances to be supported by documentary evidence by the executors of the estate of the deceased ratepayer).
- 3.7. Illness or Death of an Immediate Family Member: Where the ratepayer was dealing with a major illness or the death of an immediate family member (spouse/partner, son/daughter or parent) at or around the time of the issuance of the Rates Notice.
- 3.8. Natural Disaster: The ratepayer was dealing with the aftermath of a natural disaster such as a fire, cyclone, or flood at or around the time of the issuance of the Rates Notice.
- 3.9. Payment Error: Where there is an accidental minor short payment resulting from a genuine miscalculation.
- 3.10. Other: Where the ratepayer was subject to an unusual circumstance, not identified elsewhere in the Policy, which in the opinion of Council, was of a sufficient nature to make it unreasonable to expect the ratepayer to have made the payment within the timeframe to be eligible for the discount. In such circumstances the ratepayer is required to submit a statutory declaration outlining the circumstances and asserting that the ratepayer was unable to make the payment by the required date solely due to the circumstances identified in the statutory declaration.
4. To be eligible for the prompt payment discount under this Policy, the ratepayer must fulfil the following requirements:
  - 4.1. Pay all outstanding Rates and Charges (without setting off any discounts the ratepayer may be eligible under this Policy) within fourteen (14) days of the earlier of:
    - a) the ratepayer becoming aware of the non-payment of such Rates and Charges; or
    - b) the ceasing or rectification of the Special Circumstances.
  - 4.2. Lodge a written request with Council, requesting for consideration under this Policy, for assessment by Council's duly appointed officer. The request must clearly identify the Special





## Prompt Payment Discount – Special Circumstances Policy

Corporate Services - Finance  
[CORP\_11]

Circumstance/s (as detailed in this Policy) applicable to the ratepayer, with sufficient documentary evidence attached to support the request.

5. In assessing requests under this Policy, Council shall take into consideration the prior payment history of the ratepayer. The ratepayer must have an exemplary payment history on the relevant property, as well as on any other properties in their sole or joint ownership, evidenced by consistent record of payment over the last three (3) years of all Rates & Charges by the Due Date.
6. For purposes of this Policy, the following are not considered Special Circumstances (but are not exhaustive):
  - 6.1. Delay of payment due to financial circumstances. In such instances, application may be made under Council's Rate Relief Policy);
  - 6.2. Claims of non-receipt of Rates Notice unless such claim is supported by the mail carrier confirming problems with delivery;
  - 6.3. Absence of the ratepayer from the property, area, state or country;
  - 6.4. Sale/purchase of the property at or around the time of the issuance of the Rates Notice; or
  - 6.5. Failure or delay on the part of the ratepayer to update the ratepayers contacts details on record with Council.
7. Council reserves the right to exercise its discretion entirely to determine whether particular circumstances experienced by a ratepayer will be considered Special Circumstances for the purposes of this Policy.
8. The granting of a prompt payment discount to a ratepayer under this Policy must be approved by the DCS or the Manager Financial Services.
9. Should the Council decide not to resolve to adopt a prompt payment discount for Rates and Charges pursuant to section 130 of the Regulation for a given financial year, then this Policy will not be applicable to that financial year.
10. Nothing in this Policy shall be construed to imply any change in the contents of the resolution which adopts the prompt payment discount, pursuant to section 130 of the Regulation, except for the extension of the payment date for eligibility.

### Definitions

**Council** refers to the Whitsunday Regional Council.

**DCS** refers to the Director of Corporate Services of Council appointed in accordance with the Act, or any person acting in that role.

**Due Date** refers to the date by which the payment of Rates & Charges falls due, as identified in the Rates Notice.

**Manager Financial Services** refers to the Manager Financial Services of Council appointed in accordance with the Act, or any person acting in that role.

**Rates and Charges** refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council, including:

- (a) General Rates (including differential rates);





## Prompt Payment Discount – Special Circumstances Policy

Corporate Services - Finance  
[CORP\_11]

- (b) Special Rates and Charges;
- (c) Utility Charges; and
- (d) Separate Rates and Charges;

as well as any accrued interest on any outstanding balances (as applicable).

**Rates Notice** refers to a notice issued by Council to the owner(s) of a property, identifying the rates to be paid in respect of that property for a given period of time. The Rates Notice will also identify the Due Date as well as the date for payment of rates to be eligible for the prompt payment discount.

**Special Circumstances** refers to the circumstances as detailed within Clause 3 of this Policy.

### Related Documents

Rate Relief Policy

### Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





### 3.1.14 - Concessions to Rates & Charges

#### PURPOSE

To establish the categories of ratepayers and the circumstances under which concessions on Rates and Charges are to be granted and to adopt the policies related to granting of such concessions.

#### OFFICER'S RECOMMENDATION

That Council resolve to:

- a) in accordance with sections 120(1)(a), 121(a) and 122 of the Local Government Regulation 2012 (Qld) to grant a pensioner concession in the form of a rebate of an amount of 30% of the following Rates & Charges:
  - (i) Differential General Rates;
  - (ii) Water Access Charge or the Water Allocation Charge;
  - (iii) Sewerage Access Charge;
  - (iv) Domestic Garbage Charge; and
  - (v) Refuse Facility Chargeup to a maximum collective total of \$350, to all ratepayers that meet the criteria of a "Pensioner" and other eligibility requirements set out in Council's Pensioner Rates Rebate Policy (Attachment 1, and adopted);
- b) in accordance with sections 120(1)(a), 121(a) and 122 of the Local Government Regulation 2012 (Qld) to grant an additional pensioner concession in the form of a rebate of an amount of 30% of the Domestic Waste Recycling Charge to all ratepayers that meet the criteria of a "Pensioner" and other eligibility requirements set out in Council's Pensioner Rates Rebate Policy who are levied a Domestic Waste Recycling Charge;
- c) in accordance with Sections 120(1)(a), 120(1)(c), 121(b) and 122 of the Local Government Regulation 2012 (Qld) to grant a concession:
  - (i) to all ratepayers that meet the criteria of a "Pensioner" who is suffering "hardship," and meets the other eligibility requirements set out in Council's Rates Concession for Pensioners – Deferral Arrangements (Attachment 2, and adopted);
  - (ii) in the form of a deferral of the general rate in excess of the Minimum General Rate, for the life of the Pensioner, or until the property is sold or otherwise transferred from the name of the Pensioner or until some other agreed date;
- d) in accordance with sections 120(1)(c), 121(a)(b) and (c) and 122 of the Local Government Regulation 2012 (Qld), to grant a concession:
  - (i) to those ratepayers who meet the criteria for suffering "Hardship," and meet the other eligibility requirements set out in Council's Rate Relief Policy (Attachment 3, and adopted);
  - (ii) in the form of one or more of a rebate of all or part of the Rates and Charges; deferral payment of the Rates and Charges and/or an agreement to accept a transfer of unencumbered land in full or part payment of the Rates and Charges - with the determination on the concession/s to be applied to the particular ratepayer to be as per the principles and guidelines set out in Council's Rate Relief Policy (Attachment 3, and adopted);



- e) in accordance with section 120(1)(c), 121(a) and 122 of the *Local Government Regulation 2012* (Qld), to grant a concession in the form of a rebate to ratepayers where a concealed water leak has occurred, and the ratepayer has received a larger than usual Water Consumption Charge, which results in financial hardship in accordance with Council's Concession for Concealed Water Leaks Policy (Attachment 4, and adopted);
- f) in accordance with sections 120(b)(i), 121(a) and 122 of the *Local Government Regulation 2012* (Qld), afford donations, in the form of a rebate of certain rates & charges, to landowners where the owner is an entity whose objects do not include making a profit for distribution among its members, to be applied to qualified members in keeping with the Donations on Rates and Charges - Not-for-Profit Organisations Policy (Attachment 5 and adopted);
- g) to adopt the following policies relating to granting of concessions on Rates and Charges:
  - (i) Pensioner Rates Rebate Policy;
  - (ii) Rates Concession for Pensioners - Deferral Arrangements Policy;
  - (iii) Rate Relief Policy;
  - (iv) Concession for Concealed Water Leaks Policy; and
  - (v) Donations on Rates and Charges for Not-for-Profit Organisations Policy,

including for the purposes of, where certain Resolutions above reference content contained in a Council Policy (such as definitions of classes of members to whom the Concessions relate; eligibility criteria and terms and conditions of the Concessions), then that content is incorporated by reference into these Resolutions, and for further detail and guidance on how appropriately authorised Council officers are to administratively apply the Concessions hereby granted.

By way of clarity and to avoid doubt, the above policies are to supersede and replace as and from 1 July 2023, similar policies currently in force;

- h) Pursuant to section 257 of the *Local Government Act 2009* (Qld), delegate to the Chief Executive Officer, with no restriction upon the Chief Executive Officer's power to sub-delegate under section 259 of the *Local Government Act 2009* (Qld), the power to apply and administer the aforementioned Concessions;
- i) Council also acknowledges that, whilst not strictly a concession, for the purposes of making and levying rates on a "relevant parcel," Council must discount the value of the land in accordance with Sections 49 - 51 of the *Land Valuation Act 2010* (Qld).

#### **RESOLUTION SM2023/06/30.14**

**Moved By: CR J HALL (MAYOR)**

**Seconded By: CR G SIMPSON**

**That Council resolve to:**

- a) in accordance with sections 120(1)(a), 121(a) and 122 of the *Local Government Regulation 2012* (Qld) to grant a pensioner concession in the form of a rebate of an amount of 30% of the following Rates & Charges:
  - (i) Differential General Rates;
  - (ii) Water Access Charge or the Water Allocation Charge;
  - (iii) Sewerage Access Charge;
  - (iv) Domestic Garbage Charge; and

**(v) Refuse Facility Charge**

up to a maximum collective total of \$350, to all ratepayers that meet the criteria of a “Pensioner” and other eligibility requirements set out in Council’s Pensioner Rates Rebate Policy (Attachment 1, and adopted);

- b) in accordance with sections 120(1)(a), 121(a) and 122 of the Local Government Regulation 2012 (Qld) to grant an additional pensioner concession in the form of a rebate of an amount of 30% of the Domestic Waste Recycling Charge to all ratepayers that meet the criteria of a “Pensioner” and other eligibility requirements set out in Council’s Pensioner Rates Rebate Policy who are levied a Domestic Waste Recycling Charge;
- c) in accordance with Sections 120(1)(a), 120(1)(c), 121(b) and 122 of the Local Government Regulation 2012 (Qld) to grant a concession:
  - (i) to all ratepayers that meet the criteria of a “Pensioner” who is suffering “hardship,” and meets the other eligibility requirements set out in Council’s Rates Concession for Pensioners – Deferral Arrangements (Attachment 2, and adopted);
  - (ii) in the form of a deferral of the general rate in excess of the Minimum General Rate, for the life of the Pensioner, or until the property is sold or otherwise transferred from the name of the Pensioner or until some other agreed date;
- d) in accordance with sections 120(1)(c), 121(a)(b) and (c) and 122 of the Local Government Regulation 2012 (Qld), to grant a concession:
  - (i) to those ratepayers who meet the criteria for suffering “Hardship,” and meet the other eligibility requirements set out in Council’s Rate Relief Policy (Attachment 3, and adopted);
  - (ii) in the form of one or more of a rebate of all or part of the Rates and Charges; deferral payment of the Rates and Charges and/or an agreement to accept a transfer of unencumbered land in full or part payment of the Rates and Charges - with the determination on the concession/s to be applied to the particular ratepayer to be as per the principles and guidelines set out in Council’s Rate Relief Policy (Attachment 3, and adopted);
- e) in accordance with section 120(1)(c), 121(a) and 122 of the Local Government Regulation 2012 (Qld), to grant a concession in the form of a rebate to ratepayers where a concealed water leak has occurred, and the ratepayer has received a larger than usual Water Consumption Charge, which results in financial hardship in accordance with Council’s Concession for Concealed Water Leaks Policy (Attachment 4, and adopted);
- f) in accordance with sections 120(b)(i), 121(a) and 122 of the *Local Government Regulation 2012* (Qld), afford donations, in the form of a rebate of certain rates & charges, to landowners where the owner is an entity whose objects do not include making a profit for distribution among its members, to be applied to qualified members in keeping with the Donations on Rates and Charges - Not-for-Profit Organisations Policy (Attachment 5 and adopted);
- g) to adopt the following policies relating to granting of concessions on Rates and Charges:
  - (i) Pensioner Rates Rebate Policy;
  - (ii) Rates Concession for Pensioners - Deferral Arrangements Policy;
  - (iii) Rate Relief Policy;

- (iv) **Concession for Concealed Water Leaks Policy; and**
- (v) **Donations on Rates and Charges for Not-for-Profit Organisations Policy,**

including for the purposes of, where certain Resolutions above reference content contained in a Council Policy (such as definitions of classes of members to whom the Concessions relate; eligibility criteria and terms and conditions of the Concessions), then that content is incorporated by reference into these Resolutions, and for further detail and guidance on how appropriately authorised Council officers are to administratively apply the Concessions hereby granted.

By way of clarity and to avoid doubt, the above policies are to supersede and replace as and from 1 July 2023, similar policies currently in force;

- h) Pursuant to section 257 of the *Local Government Act 2009* (Qld), delegate to the Chief Executive Officer, with no restriction upon the Chief Executive Officer's power to sub-delegate under section 259 of the *Local Government Act 2009* (Qld), the power to apply and administer the aforementioned Concessions;
- i) Council also acknowledges that, whilst not strictly a concession, for the purposes of making and levying rates on a "relevant parcel," Council must discount the value of the land in accordance with Sections 49 - 51 of the *Land Valuation Act 2010* (Qld).

## MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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Pensioner Rates Rebate Policy

Corporate Services - Finance

[CORP_09]

COUNCIL POLICY			
Date Adopted by Council	TBA	Council Resolution	
Effective Date	01 July 2023	Next Review Date	30 June 2024
Responsible Officer(s)	Manager Financial Services	Revokes	

Purpose

The purpose of this Policy is to offer a benefit to Pensioners by way of a concession on the annual Rates and Charges in recognition of the financial constraints that are endured by Pensioners.

Scope

This Policy is applicable to all Pensioners within the Council area who meet the required criteria for the Queensland Government Pensioner Rate Subsidy Scheme for a subsidy of Rates and Charges.

Applicable Legislation

Local Government Act 2009 (Qld) (Act)

Local Government Regulations 2012 (Qld) (Regulation)

Policy Statement

1. The State Government of Queensland grants a subsidy of Rates and Charges to those persons who meet the required criteria and hold an Approved Pensioner Card. In line with this concession, Council recognises the financial constraints for Pensioners and extends a concession of its own.
2. In accordance with sections 120(1)(a) and 121(1)(a) of the Local Government Regulation, Council will grant Pensioner property owners a rebate on Rates and Charges as detailed in the Revenue Statement for the applicable period.
3. To be eligible for the rebate, the following criteria applies:
 - 3.1. the Pensioner must hold an Approved Pensioner Card.
 - 3.2. the Pensioner must be the registered owner or Life Tenant of the property.
 - 3.3. the Pensioner must occupy the property as their Principal Place of Residence.
 - 3.4. the Pensioner must be legally responsible for the payment of the Rates and Charges levied on the property.
4. Applications must be made by the Pensioner using the Application for Rates Assistance for Eligible Pensioners Form. An Approved Pensioner Card shall be accepted by Council as sufficient evidence that the person applying is an approved Pensioner, or if no card is presented, through confirmation by the Commonwealth Department of Human Services and/or the





Pensioner Rates Rebate Policy

Corporate Services - Finance

[CORP_09]

Commonwealth Department of Veterans Affairs in keeping with the Queensland Government Pensioner Rate Subsidy Scheme Guidelines.

5. The amount of pensioner rates rebate available to the Pensioner will be calculated by reference to the proportion of a full pension that the Pensioner receives, that is:
 - 5.1. the Pensioner will be eligible for the maximum pensioner rates rebate where they receive a full pension; and
 - 5.2. the Pensioner will only be eligible for a pro-rata portion of the maximum Pensioner rates rebate where they receive a part pension, equivalent to the percentage of a full pension that they receive in the form of a part-pension, excluding any additional benefit or allowance.
6. In cases where the applicant Pensioner is a joint owner of a property with a person other than their Spouse, or where the Pensioner's Spouse is not listed on the Pensioner's Approved Pensioner Card, a pro-rata rebate shall be granted.
7. Where a Pensioner has been granted a Council rebate in accordance with a commensurate policy in a previous financial year, and where the applicant's pension and residential details have not altered, confirmation by the Commonwealth Department of Human Services and the Commonwealth Department of Veterans Affairs that he or she is an approved pensioner, will be accepted in lieu of a written application.
8. The Rates Coordinator is responsible for the administration of the Policy and for processing applications in accordance with the requirements of the Act, Regulation and Council's policies.
9. The Rates Coordinator shall ensure that public notifications are made in a timely manner each year advising of the terms of this Policy.

Other Forms of Assistance Available to Pensioners

10. If a Pensioner wishes to apply for an agreement to defer payment of the Rates and Charges, they are required to submit an application in accordance with Council's Rates Concessions for Pensioners – Deferral Arrangement Policy.
11. Where a Pensioner receives a Pension Supplement and/or requires an extension of time to make full payment of their Rates and Charges (due to the time of payment of this supplement or reasons of Hardship), a written request and evidence from the Pensioner is required and Council shall give consideration on a case-by-case basis in keeping with Council's Rates Relief Policy. The extension of time may also include an extension to the availability of the prompt payment discount (in accordance with the Prompt Payment Discount – Special Circumstances Policy).

Definitions

Approved Pensioner Card refers to:

- (a) Queensland Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs ("QPCC Card"); or
- (b) Department of Veterans' Affairs Health Card for all conditions ("Gold Card").

Council refers to the Whitsunday Regional Council.

Form refers to Application for Pensioner Rates Rebate form.





Pensioner Rates Rebate Policy

Corporate Services - Finance

[CORP_09]

Hardship refers to when, if full payment of Rates and Charges were made, the Pensioner would be left unable to provide for themselves, their family or other dependents, with food, accommodation, clothing, medical treatment, education, or any other basic necessities as determined by Council and the Pensioner has no other practical sources of financial support.

Life Tenant refers to the circumstances where a life tenancy has been created under the terms of a valid will (after the death of the property owner) or by a Supreme or Family Court Order. The will or court order must clearly demonstrate that the Pensioner has not been relieved of the responsibility to pay all rates and charges levied in respect of the property.

Pensioner refers to a person who is the holder of an Approved Pensioner Card.

Pension Supplement means pension supplement rate as defined under section 20A of the *Social Security Act 1991* (Cth).

Principal Place of Residence refers to a single dwelling where the registered owner (ratepayer) resides for more than 60% of the relevant financial year, as evidenced through the electoral roll, taxation, pension records or other document acceptable to Council.

Rates and Charges refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government, including:

- (a) General Rates (including differential rates); and
- (b) Special Rates and Charges; and
- (c) Utility Charges; and
- (d) Separate Rates and Charges.

Rates Coordinator refers to the Rates Coordinator of the Council appointed in accordance with the Act, or any person acting in that role.

Spouse refers to the person's partner in marriage or a de facto partner as recognised by the *Acts Interpretation Act 1954* (Qld) section 32DA.

Related Documents

Application for Pensioner Rates Rebate Form
Rates Concession for Pensioners - Deferral Arrangement Policy
Rate Relief Policy
Prompt Payment Discount – Special Circumstances Policy

Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





Rates Concession for Pensioners - Deferral Arrangement

Corporate Services - Finance
[CORP_14]

COUNCIL POLICY			
Date Adopted by Council	TBA	Council Resolution	
Effective Date	01 July 2023	Next Review Date	30 June 2024
Responsible Officer(s)	Manager Financial Services	Revokes	LSP_CORP_55

Purpose

The purpose of this Policy is to establish a policy framework to allow for assessment and acceptance of applications for relief from Rates and Charges from Pensioners who are experiencing serious Hardship and as a result are unable to pay.

Scope

This policy is applicable to Pensioners within the Council area that are experiencing Hardship and as a result are unable to pay their Rates and Charges.

Applicable Legislation

Local Government Act 2009 (Qld) (**Act**) Chapter 4 Part 1
Local Government Regulation 2012 (Qld) (**Regulation**) Chapter 4 Part 10

Policy Statement

General

1. Council has resolved pursuant to sections 120(1)(a), 120(1)(c) and 121(b) of the Local Government Regulation to offer Pensioners who are experiencing Hardship a concession for deferred payment of that portion of their General Rate that is over and above the Minimum General Rate set for the rating category in which their property is included.

Eligibility

2. Applications must be made by the Pensioner using the Application for Rates Assistance for Eligible Pensioners Form. An Approved Pensioner Card shall be accepted by Council as sufficient evidence that the person/s applying is/are an approved Pensioner.
3. Pensioners requesting assistance with the payment of their Rates and Charges account must be able to show, to the satisfaction of Council, that the payment of the full amount owed would entail Hardship because of the following:
 - 3.1. recent adverse change in their financial position that has left them unable to meet their basic needs; and
 - 3.2. the quantum of the annual rate levy.





Rates Concession for Pensioners - Deferral Arrangement

Corporate Services - Finance
[CORP_14]

4. Applications will only be accepted for properties that are single unit dwellings. The property also must be the Pensioner's Principal Place of Residence.
5. Council will not grant any relief under this Policy where the Pensioner co-owns the property with other persons who are not eligible Pensioners.
6. The General Rate levy must be higher than the Minimum General Rate.
7. The financial standing of other family members, who are residing at the property, will be taken into account when determining eligibility for assistance.

Extent of Relief

8. In accordance with section 125 of the Regulation, the relief will take the form of a deferral of a portion of the General Rate, thereby reducing the General Rate levy payable immediately, to an amount equivalent to the Minimum General Rate.
9. This Minimum General Rate amount and all other Charges appearing on the rates notice must be paid in full by the due date for the deferral arrangement to remain current.
10. In cases where arrears occur following commencement of the agreement, the continuation of the deferral arrangement will be by negotiation. Where the applicant has existing arrears of rates, entry into the deferral arrangement is also by negotiation. Such arrears may be deferred, or an instalment schedule commenced.
11. The amount of General Rate in excess of the Minimum General Rate, will be deferred for the life of the Pensioner, or until the property is sold or otherwise transferred from the name of the Pensioner or to some other agreed date.
12. In accordance with section 125(3) of the Regulation, a premium applies to any deferred rates equal to an amount of interest calculated at a rate equivalent to 50% of the current interest charged on rates (in accordance with the Interest on Overdue Rates, Charges & General Debts Policy), from the date that the deferred rates would have been due, until the full amount (including any deferred portion and interest accrued) has been paid in full.
13. The amount of the premium will also be deferred on the same basis as the deferred General Rates.
14. On default of any of the deferral arrangement conditions, all unpaid Rates and Charges become overdue and will be registered as a charge on the land in accordance with section 95(2) of the Act.

Application Process

15. Pensioners must complete the Form providing information regarding their financial position under a statutory declaration and provide any additional supporting documentation (including certified copies of Income Tax Assessments or statements from Centrelink verifying the financial position of the Pensioner) to substantiate the information supplied.
16. If insufficient information is received to enable an assessment or the information supplied is unclear, the applicant will be contacted to obtain additional information and/or clarification prior to a decision being made.
17. Following an initial assessment by a Council officer, a meeting may occur with the Pensioner and/or a member of their family, next of kin or representative prior to the application being referred to the CEO, or delegate of the CEO, for determination.





Rates Concession for Pensioners - Deferral Arrangement

Corporate Services - Finance
[CORP_14]

18. The discretion to provide assistance for Pensioners experiencing Hardship is ultimately a decision of Council and if a decision is made by Council resolution, that decision will be final.

19. Notification of the decision will be provided to the Pensioner.

20. In the event of a Pensioner being dissatisfied with an initial decision of a Council officer, they may access rights of review in accordance with Council's Administrative Action Complaints Policy.

Methodology of Deferral

21. Payment of the deferred amount will become immediately due and payable from the estate of the Pensioner, at an agreed date, or upon cancellation of the deferral arrangement by either party, or upon sale or transfer of any part or interest in the property, except in the following circumstances:

21.1. If the property is transferred into the name of a spouse who continues to reside on the property and is eligible for deferral of the General Rate in their own name, then an application can be made to Council to continue the deferral arrangement begun under the previous owner's name; or

21.2. If the property is transferred into the name of any progeny (including an adult step-child or adopted child of the Pensioner) who is a Pensioner who has resided on the property for a minimum of the preceding five years and will continue to do so, an application can be made to Council to continue the deferral arrangement begun under the previous owner's name where the progeny is solely responsible for payment of all Rates and Charges and completes a financial statement to demonstrate that payment of the rates will cause Hardship.

22. Where a Pensioner (who is approved for a deferral arrangement) is required, due to reasons of ill health or infirmity, to reside some or all of the time in alternative accommodation such as a nursing home or with a relative, the property shall continue to be regarded as the Pensioner's Principal Place of Residence as long as it is not tenanted on a paid tenancy basis during the absence of the Pensioner. If the property is tenanted, the deferred arrangement shall be cancelled, and the amount deferred will become due and payable from the date of tenancy.

23. Once a deferral arrangement is entered into, the approved Pensioner shall be eligible for a discount on prompt payment of the Minimum General Rate and all other rates and charges appearing on the rates notice in accordance with Council's Revenue Policy.

Definitions

Approved Pensioner Card refers to:

- (a) Queensland Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs ("QPCC Card"); or
- (b) Department of Veterans' Affairs Health Card for all conditions ("Gold Card").

CEO refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

Charges refer to all other amounts included in the rates notice, other than General Rates.

Council refers to the Whitsunday Regional Council.





Rates Concession for Pensioners - Deferral Arrangement

Corporate Services - Finance
[CORP_14]

Form refers to the "Application for Rates Assistance for Eligible Pensioners" form.

General Rate refers to general rates as defined under s 92(2) of the Act.

Hardship refers to when, in the reasonable opinion of Council, the property is the ratepayer's Principal Place of Residence, if payment of Rates and Charges was made, the ratepayer would be left unable to provide Necessities for themselves, their family or other dependents, and the ratepayer has no other practical sources of Financial Support.

Minimum General Rate means the minimum general rates levy of the first (lowest) bank of the Residential Owner Occupier category in the relevant rating period, pursuant to section 77 of the Regulation and Council's Revenue Statement.

Necessities includes food, accommodation, clothing, medical treatment, education or any other basic necessities.

Pensioner refers to a holder of an Approved Pensioner Card.

Principal Place of Residence refers to a single dwelling where the registered owner (ratepayer) resides for more than 60% of the relevant financial year, as evidenced through the electoral roll, taxation, pension records or other document acceptable to Council.

Rates and Charges refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government, including:

- (a) General Rates (including differential rates); and
- (b) Special Rates and Charges; and
- (c) Utility Charges; and
- (d) Separate Rates and Charges.

Related Documents

Application for Rate Assistance for Eligible Pensioners Form
Revenue Statement
Pensioner Rates Rebate Policy
Rate Relief Policy
Rates and Charges Recovery Policy
Interest on Overdue Rates, Charges and General Debts Policy
Administrative Action Complaints Policy

Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





Rate Relief Policy

Corporate Services - Finance

[CORP_12]

COUNCIL POLICY			
Date Adopted by Council	TBA	Council Resolution	
Effective Date	1 July 2023	Next Review Date	30 June 2024
Responsible Officer(s)	Manager Financial Services	Revokes	

Purpose

Recovery of outstanding debts is an important aspect of Council's financial management. Council is therefore committed to the collection of overdue Rates and Charges in a fair, equitable and timely manner, but with due consideration to Hardship faced by ratepayers and customers.

Council has resolved to grant a concession/s to ratepayers where it is satisfied that payment of Rates and Charges would cause Hardship to the ratepayer. The purpose of this Policy is to provide guidance on:

1. when a ratepayer will be considered to fit within the 'class' of ratepayers who may be entitled to the concession;
2. how, and by who, that determination will be made; and
3. what concession/s may be given to the ratepayer.

Scope

This Policy applies to all ratepayers within Council's local government area who are experiencing Hardship, and as a result, are unable to pay their Rates and Charges when due and payable.

Applicable Legislation

Local Government Act 2009 (Qld) (Act) Chapter 4 Part 1

Local Government Regulation 2012 (Qld) (Regulation) Chapter 4 Part 10 and 12

Information Privacy Act 2009 (Qld) (IPA) Chapter 2 Part 2

Policy Statement

General

1. Council shall only consider granting a rate relief concession under this Policy to assist ratepayers who are experiencing Hardship.
2. All applications for rate relief must satisfy the following criteria:
 - i. the ratepayer is willing and has the intention to pay, but is unable to meet their repayments;
 - ii. the application demonstrates unusual and severe difficulty rather than the usual frustrations and trials to which other ratepayers or similar organisations are subjected to from time to time;
 - iii. with formal hardship assistance, it is expected that a ratepayer's financial situation can be restored.





Rate Relief Policy

Corporate Services - Finance

[CORP_12]

3. In consideration of an application for rate relief, Council Officers are to apply the following principles:
 - i. Council has a responsibility to recover monies owing to it in a timely and efficient manner to finance its operations and ensure effective cash flow management;
 - ii. Early intervention and prevention benefits both the ratepayer and the Council to prevent large levels of debt accumulating;
 - iii. Council must operate effective debt collection processes;
 - iv. Council aims to minimise the amount of outstanding monies that it is owed;
 - v. Ratepayers are expected to take responsibility for their debt obligations and to organise their affairs in such a way as to be able to discharge these obligations when required;
 - vi. Concessions resolved by Council must be consistent with Chapter 4, Part 10 of the Local Government Regulation;
 - vii. Building relationships with local community services, such as financial counsellors or community legal centres, will assist to support ratepayers experiencing financial difficulty or who may experience barriers engaging with Council;
 - viii. Ratepayers suffering long term financial hardship, as defined by the inability to provide evidence that a ratepayer could meet future Rates and Charges in the medium to long term future, should not be provided rate relief, other than a short deferral of six months to make other financial arrangements to clear the debt; and
 - ix. A concession granted to a ratepayer must achieve the clearance of all outstanding Rates and Charges within a reasonable timeframe that must not exceed a maximum of three (3) years.

Application for Concession

4. An application for rate relief under this Policy must be completed by the ratepayer and submitted on the approved Form referred to as an "Application for Rate Relief". Council Officers will provide assistance to complete the Form and provide all necessary information to the ratepayer to assist the ratepayer in making decisions regarding the management of their debt to Council.
5. The ratepayer must complete the Form and supply sufficient information for Council Officers to decide the application in accordance with this Policy. The Form must include a signed statutory declaration that the information provided is accurate and true.
6. The Form must be accompanied by sufficient evidence to demonstrate Hardship (including, but not limited to, the items specified in the Form).
7. Applications that do not have sufficient information must be returned to the ratepayer for further information before being considered. Should sufficient information not be provided, or information needs to be substantiated, Council Officers may seek further information from the applicant or other available sources (without breaching the ratepayer's right to privacy) to support information provided in the Form. If the further information is not provided by the Applicant within the time specified (which must be reasonable), then Council may refuse to deal with the application or refuse the application.
8. Council Officers shall provide contact details for financial counselling to any ratepayer that presents evidence of Hardship.





Rate Relief Policy

Corporate Services - Finance

[CORP_12]

9. If a Pensioner experiencing Hardship wishes to apply for an agreement to defer payment of a portion of their General Rate under Council's Rate Concession for Pensioners - Deferral Arrangement Policy, they will be required to submit a separate application in accordance with that relevant Policy. For clarity, submission of an application under Council's Rate Concession for Pensioners – Deferral Arrangement Policy will not preclude the ability to submit an application for consideration under this Policy, but concessions will only be granted under one of Council's policies for any given assessment.

Considerations Relevant to Assessing an Application

10. The Council Officer decision regarding an application for rate relief must be made consistently with the criteria, principles, and objectives within this Policy. The nature of concessions granted are generally determined on a case-by-case basis in accordance with this Policy.
11. Where there is the intention – but not the capacity – to make a payment within the time frame required, consideration will be given to a concession due to Hardship.
12. A failure to have a capacity to pay can be identified by any of the following:
- i. the ratepayer themselves;
 - ii. a Council Officer of Council's Corporate Services Department;
 - iii. an independent accredited financial counsellor; or
13. Hardship should be determined by Council Officers in relation to both income (gross household income, commercial income/profit) and assets (income producing assets). Gross household income should include income from employment, pensions, other social security benefits, income from rental properties, other investment income, as well as deemed income (e.g. potential rental income from non-owner residents such as children that live at home and earn income but do not pay rent).
14. In assessing an application for rate relief, Council Officers must consider whether the ratepayer could meet the rate liability by rescheduling commitments or by selling non-essential assets such as (but not limited to) non-residential caravans, holiday or investment properties, luxury cars, boats, substantial life assurances or annuity entitlements, shares, or other investments. In complex cases, face value as provided by the ratepayer should not be relied upon, but rather a professional valuation will be required (paid for by the ratepayer).
15. In assessing an application for rate relief, Council Officers must consider whether the ratepayer has deliberately placed themselves in the financial hardship, in which case relief may be denied.
16. Where financial Hardship has been determined, all reasonable steps will be taken to establish a payment arrangement or to negotiate settlement of the outstanding debt with the ratepayer concerned prior to considering a rebate unless exceptional circumstances are approved in accordance with delegated authority as determined by Council.
17. Any payment arrangement negotiated, or rebate applied, must take into account the ratepayer's capacity to pay and allow for the arrangement to be re-negotiated if there is a demonstrable change in circumstances.
18. Any payment arrangement negotiated must be enacted by the ratepayer within fourteen (14) days. Failure to act by the ratepayer within this timeframe will make the negotiated payment arrangement null and void.





Rate Relief Policy

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[CORP_12]

19. A concession for Hardship may include a rebate of interest where it is determined that a debt is irrecoverable or uneconomical to recover if the interest remained payable or when a rebate of interest will result in a favourable settlement of all outstanding debt.
20. Only in very exceptional cases would a concession include a rebate of Rates and Charges. Any debts written off are to be approved in accordance with delegated authority as determined by Council.
21. Where the relevant property is not the Principal Place of Residence of the ratepayer, the ratepayer is only eligible for Category 1 – Temporary Hardship concessions unless there are exceptional circumstances attributed to a class of ratepayers.
22. All Council Officer recommendations regarding applications for rate relief must be reviewed and approved by the Director Corporate Services or authorised officer prior to being enacted.
23. To guide Council Officers in assessing an application for rate relief, including the concessions that may be granted and the conditions imposed, the applications may be categorised according to the following (without limitation and as a guide only):

- i. **Category 1 - Temporary Hardship:**

The ratepayer is seeking assistance from Council to overcome a short-term payment difficulty where they are unable to pay the Rates and Charges within the Prescribed Period. It is likely that the ratepayer will make their repayment in full at a later date. To be eligible for a payment arrangement, there must be evidence of intention to pay but not the capacity to pay due to the short-term impacts of their circumstances.

Relief may take the form of a deferral and/or payment arrangement of up to twelve (12) months. If a greater period than twelve (12) months is required to make payment in full, the ratepayer should seek assistance under Category 2 – Complex Hardship.

- ii. **Category 2 - Complex Hardship (where a concession is likely to restore a ratepayer's financial situation):**

To be considered under this category for a concession, the ratepayer must show evidence that their financial situation can be restored, and that future rates can be paid as they fall due if the concession is approved.

Relief may take the form of one or more of:

- a) A deferral and/or payment arrangement between twelve (12) months and two (2) years; and/or
- b) A rebate on all or part of the debt that relates to the interest charged;
- c) A rebate on all or part of the Rates and Charges (only in exceptional cases).

- iii. **Category 3 - Severe Hardship (where despite a concession, restoration of the customer's financial situation is unlikely):**

Where, in the assessment by Council, the restoration of a ratepayer's financial situation over the medium to long term is unlikely, the application for a concession should not be approved.

Instead, relief may take the form of a short period of deferral of up to six (6) months in which Council will not pursue further recovery action, to allow the ratepayer to make other financial arrangements. After the relief period, other debt recovery actions may be implemented by Council (as per Council's "Rates & Charges Recovery Policy").





Rate Relief Policy

Corporate Services - Finance

[CORP_12]

Relief may also take the form of an agreement to accept transfer of unencumbered land in full or part payment of the Rates and Charges in accordance with section 121(c) of the *Local Government Regulation*. However, it is at Council's sole discretion as to whether it grants this type of relief and is subject to a commercial valuation of the land being undertaken.

24. The concession available and conditions for such concessions for each category will be as per the following table (without limitation and as a guide only):

Category	Concession Available	Condition
1 Temporary Hardship	Deferral and/or a payment arrangement up to twelve (12) months.	<ul style="list-style-type: none"> In accordance with Council's ability to require the ratepayer to pay an additional charge in return for Council agreeing to defer payment of the Rates and Charges under section 125(3) of the Regulation, interest will accrue during the period of the deferral and/or payment arrangement. May be granted in respect of land where it can be substantiated in writing to the satisfaction of Council that the ratepayer will be unable to pay all Rates and Charges within the Prescribed Period. Council reserves the right to review accepted deferral/payment arrangements with a view to increasing the required rate of payments at any time where it deems this to be appropriate; The debt must be cleared in full by the end of the arrangement, including new rates and charges accrued during the arrangement; Future payment arrangements, under Category 1, will be accepted by Council provided the arrangement is cleared in full at the end of each arrangement period; No early payment discount will be available; and If the ratepayer fails to make the agreed part payments, or full payments by the end of the period, approval for the deferral/payment arrangement will be automatically withdrawn without further notice. The outstanding Rates and Charges will fall due for payment <u>immediately</u> and legal action may be pursued for full recovery of the debt in accordance with Council's Rates and Charges Recovery Policy.
2 Complex Hardship	a) Deferral and/or payment arrangement between twelve (12)	<ul style="list-style-type: none"> In accordance with Council's ability to require the ratepayer to pay an additional charge in return for Council agreeing to defer payment of the Rates and Charges under section 125(3) of the Regulation,





Rate Relief Policy

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[CORP_12]

Category	Concession Available	Condition
	months and two (2) years.	<p>interest will accrue during the period of the deferral and/or payment arrangement;</p> <ul style="list-style-type: none"> • May be granted in respect of a property where the ratepayer resides as their Principal Place of Residence. • Council reserves the right to review accepted deferral/payment arrangements with a view to increasing the required rate of payments at anytime where it deems this to be appropriate; • The debt must be cleared in full by the end of the arrangement, including new charges accrued during the arrangement; • No further payment arrangements under Category 2 will be accepted for a period of one (1) year from approval under section 2 (iii). It is expected that a customer's financial situation can be restored. The granting of Hardship Assistance is intended as a temporary measure, to assist with full payment of the Assessment at the end of the period; No early payment discount will be available; • If the ratepayer fails to make the agreed part payments, or full payments by the end of the period, the deferral/payment arrangement will be automatically withdrawn without further notice. The full amount of Rates and Charges (and accrued interest) will fall due for payment <u>immediately</u> and legal action may be pursued for full recovery of the debt in accordance with Council's Rates and Charges Recovery Policy.
	b) A rebate on all or part of the debt that relates to interest charged (amount only up to where it makes the agreement financially feasible).	<ul style="list-style-type: none"> • To be applied only on full settlement of all outstanding amounts; and • Failure to comply with any deferral and/or payment arrangement will result in ratepayer foregoing the agreed rebate. • Conditions will be determined on a case-by-case basis.
	c) A rebate on all or part of Rates and Charges (only in exceptional Circumstances)	<ul style="list-style-type: none"> • Conditions will be considered on a case-by-case basis under s 121 (a) of the Regulation and who is a member of a stated class of ratepayer (s122 (1b)).





Rate Relief Policy

Corporate Services - Finance

[CORP_12]

Category	Concession Available	Condition
3 Severe Hardship	a) A time period up to six (6) months may be provided in which Council will not pursue further recovery action, to provide ratepayer time to make other financial arrangements.	<ul style="list-style-type: none"> Interest will accrue during the period in accordance with section 133 of the Regulation and Council's Interest on Overdue Rates, Charges and General Debtors Policy; May be granted in respect of a property where the ratepayer resides as their Principal Place of Residence. Ratepayer provided with notification that no concession, other than a delay in Council recovering the debt; and Ratepayer advised to seek financial counselling. No further payment arrangements under Category 3 will be accepted for a period of one (1) year from approval under section 2 (iii). It is expected that a customer's financial situation can be restored. The granting of Hardship Assistance is intended as a temporary measure, to assist with full payment of the Assessment at the end of the period;
	b) An agreement to accept transfer of unencumbered land in full or part payment of the Rates and Charges in accordance with section 121(c) of the Regulation.	<ul style="list-style-type: none"> Subject to commercial valuation of land being undertaken.

Definitions

CEO refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

CFO refers to the Chief Financial Officer of Council appointed in accordance with the Act, or any person acting in that role.

Council refers to the Whitsunday Regional Council.

Council Officer refers to an employee of Council, excluding contractors and volunteers.

DCS refers to the Director of Corporate Services of Council appointed in accordance with the Act, or any person acting in that role.

Financial Support includes any financial support from any other means including from personal funds or other business/investment activities (including any related companies or trusts of the ratepayer where the ratepayer has an interest). Where the ratepayer is a company, this also refers to any other reasonably available financial support from any other Related Entity of the company.





Rate Relief Policy

Corporate Services - Finance

[CORP_12]

Hardship refers to when, in the reasonable opinion of Council:

- (a) where the property is the ratepayer's Principal Place of Residence, if payment of Rates and Charges was made, the ratepayer would be left unable to provide Necessities for themselves, their family or other dependents, and the ratepayer has no other practical sources of Financial Support; or
- (b) where the property is used for commercial or industrial purposes by the ratepayer themselves in the operation of one or more businesses or, where the property is an investment property of the ratepayer or otherwise not used by the ratepayer itself (including residential rental properties and commercial/industrial rental properties) and:
 - (i) the ratepayer can demonstrate that their income has been detrimentally impacted due to causes outside of their reasonable control (other than exercise of valid legal rights); and
 - (ii) if payment of Rates and Charges were made:
 - a. the ratepayer would be left unable to pay the essential holding costs of the property (including, for example, mortgage repayments); and
 - b. *if the ratepayer is an individual* – be left unable to provide Necessities for themselves, their family or other dependents; or
 - c. *if the ratepayer is an entity (company, trust etc)* – the 'alter ego' of the entity (being the director/s and/or shareholders with the controlling interest) would be left unable to provide Necessities for themselves, their family or other dependents; and
 - (iii) the ratepayer has no other practical sources of Financial Support;

Related Entity refers to the definition of "related entity" in section 9 of the *Corporations Act 2001* (Cth).

Necessities includes food, accommodation, clothing, medical treatment, education or any other basic necessities.

Pensioner refers to a holder of either a Queensland Pensioner Card issued by Centrelink or Department of Veterans' Affairs ("QPCC Card") or a Department of Veterans' Affairs Health Card for all conditions ("Gold Card").

Prescribed Period refers to the period for payment from the date of issue of the rate notice.

Principal Place of Residence refers to a single use residential property where the registered owner (ratepayer) resides for more than 60% of the relevant financial year, as evidenced through the electoral roll, taxation, pension records or other document acceptable to Council.

Rates and Charges refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council, including:

- (a) General Rates (including differential rates);
- (b) Special Rates and Charges;
- (c) Utility Charges; and
- (d) Separate Rates and Charges,

as well as any accrued interest on outstanding balances (where applicable).





Related Documents

Application for Rate Relief Form
Rates & Charges Recovery Policy
Rates Concession for Pensioners – Deferral Arrangement Policy
Interest on Overdue Rates, Charges & General Debtors Policy

Rate Relief Policy

Corporate Services - Finance
[CORP_12]

Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





Concession for Concealed Water Leaks Policy

Infrastructure Services - Water
[CORP_39]

COUNCIL POLICY			
Date Adopted by Council	TBA	Council Resolution	
Effective Date	1 July 2023	Next Review Date	30 June 2024
Responsible Officer(s)	Chief Operating Officer - Water & Waste	Revokes	

Purpose

The purpose of this Policy is to guide Council as to how to apply and administer a rebate to Water Consumption Charges where a Concealed Water Leak has occurred, and a ratepayer has received a larger than usual Water Notice which will otherwise result in financial hardship to the ratepayer.

Scope

This Policy is applicable to ratepayers who are issued with a Water Notice, in keeping with Council's Revenue Policy, who will experience financial hardship due to a larger than usual Water Notice due to a Concealed Leak.

Applicable Legislation

Plumbing and Drainage Act 2018 (Qld) (PDA)

Plumbing and Drainage Regulation 2019 (Qld) (PDA Regs)

Local Government Act 2009 (Qld) (Act)

Local Government Regulation 2012 (Qld) (Regulation) Chapter 4 Part 10

Queensland Plumbing & Wastewater Code (Code)

Policy Statement

1. Council has resolved to grant a rebate, pursuant to section 120(1)(c) and 121(1)(a) of the Regulation, to Water Consumption Charges, where a Concealed Leak has occurred, and a ratepayer has received a larger than usual Water Notice and the larger than usual Water Notice will result in financial hardship to the ratepayer.
2. In instances of a Concealed Leak, a rebate of a part of the Water Consumption Charge in respect of the estimated quantity of water lost through the Concealed Leak may be granted, with the amount of the rebate to be determined by the CEO or a delegate of the CEO in accordance with this Policy.
3. Applications to Council for the rebate must be lodged by the registered property owner or body corporate using the Concealed Water Leakage Application Form, which must be fully completed, including the section to be completed by the licensed plumber undertaking the repair of the Concealed Leak and all available evidence to establish that the leak was a Concealed Leak.
4. A Council plumbing inspection may be requested and conducted before the pipes are covered, for further evidence to confirm the site and nature of the leak, and the standard of the water reticulation within the property. No fee will be charged by Council for this inspection.





Concession for Concealed Water Leaks Policy

Infrastructure Services - Water
[CORP_39]

5. A licensed plumber must be engaged by a property owner to repair a Concealed Leak. The plumber shall, in addition to completing the relevant section in the Form, submit to Council a copy of a "Notifiable Work" lodgement receipt for the Form 4 that has been lodged with QBCC in accordance with the PDA (where applicable).
6. Where a concession for hardship arising from a Concealed Leak has been approved, the applicable concession will be calculated as follows:
 - a) The assessed volume of water lost due to the Concealed Leak (the 'Concealed Leak Usage') is the Water Consumption in the period for which the concession is being sought less the Average Water Usage for the property, subject to the any maximum limits identified elsewhere in this Policy.
 - b) The charge for the Concealed Leak Usage will be:
 - i. if the Average Water Usage is less than the Tier 1 Quantity, for that volume of the Tier 1 Quantity attributable to the Concealed Leak Usage (after the Average Water Usage has been accounted for) charged at the Tier 1 Rate, plus any balance Concealed Leak Usage charged at the Tier 2 Rate; or
 - ii. if the Average Water Usage is greater than or equal to the Tier 1 Quantity, the Concealed Leak Usage charged at the Tier 2 Rate.
 - c) The rebate for the Concealed Leak will be:

$$\frac{\text{[the charge for Concealed Leak Usage (calculated as per clause b)]}}{\text{X 50\%}}$$
 - d) For avoidance of doubt, there will be no rebate on the balance 50% of the charge for the Concealed Leak Usage.
7. For purposes of calculating the rebate, the Concealed Leak Usage will be capped at 1,000 kilolitres per property connection for single residential property owners and all non-residential property owners.
8. Where the property is a multi-dwelling property, the Concealed Leak Usage will be capped for purposes of calculating the rebate as follows:

2-5 Dwellings	750 kilolitres per unit or assessment
6-10 Dwellings	500 kilolitres per unit or assessment
>10 Dwellings	350 kilolitres per unit or assessment

9. Where the residential property is the Principal Place of Residence of an eligible Pensioner, there will be no cap applied to the Concealed Leak Usage, in calculating the rebate.
10. The property owner will remain responsible for all balances due to Council after the credit for the concession has been applied to the assessment.
11. Once a Concealed Leak rebate has been granted for a given assessment, the property owner will not be eligible for any further rebates due to Concealed Leaks for that assessment for a period of two (2) years. Assessments within a Community Title Scheme arrangement will be eligible for one rebate for each assessment, as long as a separate Water Access Charge is being levied on each assessment.
12. Application will only be accepted for Concealed Leak rebates for the current billing period. The application period will close for this period after the next billing period issue date.
13. As the primary responsibility for water consumed through a water connection remains with the owner of





Concession for Concealed Water Leaks Policy

Infrastructure Services - Water [CORP_39]

the property, Council reserves the right to amend, vary or determine any rebate based on the facts and circumstances of individual cases.

14. Interest will accrue on all applicable balances against the assessment, in accordance with Council's Interest on Overdue Rates, Charges & General Debtors Policy while an application for a rebate due to a Concealed Leak is being assessed.

Definitions

Average Water Usage refers to the average of the water usage for the property for the preceding four (4) billing periods. However, the use of a four (4) period average will be subject to availability of historic data. Where four (4) periods of data are not available (e.g. a new residence constructed one year ago), any available data will be used to calculate the average.

Where a property has changed ownership, only Billing Periods under the current ownership will be deemed relevant for the calculation of the average Water Consumption.

Where the property has no historic data, the average consumption after the leak has been fixed may be used to determine the average water use under this policy.

Billing Period refers to the time between meter readings and does not refer to the issue date or the payment due date on the Water Notice.

CEO refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

Council refers to the Whitsunday Regional Council.

Concealed Leak refers to a leak within a property's internal water infrastructure (up to and including where the pipes connect to the meter) that is not apparent and could not reasonably be expected to be apparent, as determined by Council (i.e. hidden from view and no visible signs indicative of a leak due to it being at a considerable depth, underneath a building, footpath or concrete drive or similar reasons).

A **Concealed Leak** will not include leaks that are caused by:

- (a) the use of incorrect materials;
- (b) workmanship which is not consistent with applicable sections of AS/NZS 3500.1;
- (c) internal infrastructure being of excessive age and/or in a poor state of repair;
- (d) as a result of any form of construction activity, including landscaping and gardening activities;
- (e) vandalism, theft or carelessness;

or where:

- (a) the leak occurred in pipework, fittings or appliances located within or on a building or structure;
- (b) the leak occurred in a swimming pool, spa or other water feature, or the fittings or pipework supplying them;





Concession for Concealed Water Leaks Policy

Infrastructure Services - Water
[CORP_39]

- (c) the leak occurred in pipework, fittings or appliances used in garden watering or irrigation; or
- (d) no action was taken to locate and repair the leak within fourteen (14) days of the leak becoming apparent.

A leak will be considered to have become apparent upon the ratepayer receiving an excessive water consumption alert or a higher than usual Water Notice from Council.

Form refers to "Application for Concession due to Concealed Leak" form.

Pensioner refers to a holder of either a Queensland Pensioner Card issued by Centrelink or Department of Veterans' Affairs ("QPCC Card") or a Department of Veterans' Affairs Health Card for all conditions ("Gold Card").

Principal Place of Residence refers to a single dwelling where the registered owner (ratepayer) resides for more than 60% of the relevant financial year, as evidenced through the electoral roll, taxation, pension records or other document acceptable to Council.

QBCC refers to the Queensland Building & Construction Commission.

Tier 1 Rate refers to the Tier 1 Rate of the Water Consumption Charge as defined in the Revenue Statement.

Tier 1 Quantity refers to the quantity of water charged at the Tier 1 Rate as defined in the Revenue Statement.

Tier 2 Rate refers to the Tier 2 Rate of the Water Consumption Charge as defined in the Revenue Statement.

Water Consumption refers to the water that has passed through the metering device used by Council or the estimated water consumption that has been determined by Council in the event that a metering device is found to be faulty or to have been interfered with so as to not properly record water supplied to the property by Council.

Water Notice refers to the notice issued by Council to the owner of a property which contains the Water Consumption Charges for the property within the Billing Period.

Related Documents

Revenue Statement

Interest on Overdue Rates, Charges & General Debtors Policy

Application for Concession due to Concealed Leak Form

Concealed Water Leakage Procedure

Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





Donations on Rates & Charges for Not-for-Profit Organisations

Community Services / Corporate Services
[COMM_02]

COUNCIL POLICY			
Date Adopted by Council	TBA	Council Resolution	-
Effective Date	1 July 2023	Next Review Date	30 June 2024
Responsible Officer(s)	Director Community Services	Revokes	LSP_COMM_04

Purpose

Council may grant a donation, in the form of a rebate of a percentage of certain Council Rates and Charges, for particular categories of Not-For-Profit organisations.

The purpose of this Policy is to provide an administrative framework for consistently assessing requests for assistance made by Not-For-Profit organisations that offer a benefit to the residents of the Council area, to alleviate the cost of the annual rates and charges.

Scope

This Policy applies to all Not-For-Profit organisations within the defined categories, who may apply for a donation towards their Rates and Charges payable to Council.

Applicable Legislation

Local Government Act 2009 (Qld) (Act)

Local Government Regulation 2012 (Qld) (Regulation) in particular chapter 4, part 10.

Policy Statement

1. In some circumstances, Council will provide a donation (i.e. a rebate) to alleviate the financial burden of Council's annual Rates and Charges on Not-For-Profit organisations.
2. Council will only provide assistance under this Policy to Not-For-Profit organisations that provide services or benefits to the residents of the Council area. All applicant organisations must submit evidence to Council:
 - a) establishing that it is a Not-For-Profit organisation. Such documentation must at least include a copy of its current constitution or governing documents, and registration number under the *Associations Incorporation Act 1981 (Qld)* or equivalent as appropriate.
 - b) detailing the services or benefits it provides to the residents specifically within the Council area.
3. When assessing a request for a donation, Council may give consideration to an applicant's current financial position and ability to pay the annual rates. The Not-For-Profit organisation may also be required to provide Council with a copy of its previous year's audited financial statements, where the Not-For-Profit organisation received a donation under this Policy in the previous financial year.





Donations on Rates & Charges for Not-for-Profit Organisations

Community Services / Corporate Services
[COMM_02]

4. Council may grant financial assistance equivalent to a specified percentage of the Rates and Charges levied for the current financial year. The exact nature and extent of assistance will depend on the category of the Not-For-Profit organisation, determined in accordance with clause 6.
5. No assistance will be offered for other Council rates or charges that may be levied from time to time, or for any levies imposed by the State Government.
6. Council will consider donations for Not-For-Profit organisations that:
 - a) own, or have a term lease over, the relevant property; and
 - b) use the relevant property solely or predominantly to deliver the organisation's services to the community.
7. Council will consider donations for Not-For-Profit organisations that deliver the following services:

Description of Services	Additional Eligibility Requirements	Maximum Concession
Sporting, Recreational, Youth, Community Organisation or similar		Council may grant donations to a maximum of: <ol style="list-style-type: none"> a) 100% of the Rates levied for the current financial year; and/or b) 75% of the Charges that have been levied for the current financial year.
Police and Citizens Youth Clubs (PCYC)		Council may grant donations in relation to up to a maximum of: <ol style="list-style-type: none"> a) 100% of the Rates levied for the current financial year; and/or b) 75% of Charges that have been levied for the current financial year. <p>In addition, Council may grant a donation of 100% of the Waste Charges for the Bowen and the Whitsunday PCYCs.</p>
Aged Homes	Council may only grant donations in relation to properties: <ol style="list-style-type: none"> a) used primarily for aged accommodation; and b) owned by a Not-For-Profit organisation. 	Council may grant donations up to a maximum of: <ol style="list-style-type: none"> a) 100% of the Rates levied for the current financial year; and/or b) 75% of the Charges levied for the current financial year. <p>The portion of self-contained aged accommodation and aged housing situated within a multi-use aged persons or nursing home complex is excluded</p>





Donations on Rates & Charges for Not-for-Profit Organisations

Community Services / Corporate Services
[COMM_02]

Description of Services	Additional Eligibility Requirements	Maximum Concession
		from obtaining a donation under this Policy.
Nursing Homes	<p>Council may only grant donations in relation to properties:</p> <ul style="list-style-type: none"> a) primarily utilised for nursing home purposes, including hostel, dementia, and care assisted accommodation; and b) owned by a Not-For-Profit organisation. 	<p>Council may grant donations up to a maximum of:</p> <ul style="list-style-type: none"> a) 100% of the Rates levied for the current financial year; and/or b) 75% of the Charges levied for the current financial year. <p>The portion of self-contained aged accommodation and aged housing situated within a nursing home complex are excluded from obtaining donations under this Policy.</p>
Affordable/Social Housing Organisations	<p>Affordable Housing Organisations will be eligible for donations from Council provided:</p> <ul style="list-style-type: none"> a) the Affordable Housing Organisation is a Not-For-Profit and non-government organisation; and b) the Affordable Housing Organisation is suffering financial hardship and has no other independent avenues for support. <p>Documentation supporting the organisation's financial position is required to be provided to Council.</p> <p>Further, Council may only grant a donation in relation to properties owned by eligible Affordable Housing Organisations that:</p>	<p>Council may grant donations up to a maximum of:</p> <ul style="list-style-type: none"> a) 50% of the Rates levied for the current financial year; and/or b) 50% of the Charges levied for the current financial year.





Donations on Rates & Charges for Not-for-Profit Organisations

Community Services / Corporate Services
[COMM_02]

Description of Services	Additional Eligibility Requirements	Maximum Concession
	<ul style="list-style-type: none"> a) are used for Social Housing or Affordable Housing; b) are located within the Council area; and c) were purchased and became available for Affordable Housing or Social Housing prior to 30 June 2010. 	

8. In general Council will not grant a rebate for Rates and Charges where the Not-for-Profit organisation holds a liquor license or operates gaming machines on their premises. However, Council recognises that some Not-For-Profit community-based organisations with Restricted Liquor Permit experience financial difficulties affecting their ability to pay their annual rates.
- a) Accordingly, where a Not-For-Profit community organisation has a Restricted Liquor Permit and does not have gaming machines on their premises, Council may grant a donation.
 - b) The maximum concession for Not-for-Profit organisations holding a Restricted Liquor Permit will be half of the donation they would have received had they not held such a license.
 - c) Council may require a copy of the audited financial statements for a Not-For-Profit organisation that has a Restricted Liquor Permit that wishes to seek a donation under this Policy.

Council will not provide donations for sporting clubs that have continuous liquor or gaming licenses, in recognition of their abilities to raise revenue through such means.

Definitions

Affordable Housing refers to properties with long term tenants who have been identified by the Department of Housing and whose rent is calculated at not exceeding 75% of the current median rent for the area and type of property.

Affordable Housing Organisations refers to organisations that have a principal charter to offer residential accommodation to residents identified as financially disadvantaged (for example, the Whitsunday Housing Company Ltd).

Charges refers to Utility Charges and excludes Special Charges and Separate Charges.

Council refers to the Whitsunday Regional Council.

Not-For-Profit refers to an entity that:

- a) Council is satisfied is an entity whose objectives do not include making a profit; and
- b) is prevented, either by its governing documents or by operation of law, from distributing its assets





Donations on Rates & Charges for Not-for-Profit Organisations

Community Services / Corporate Services
[COMM_02]

for the benefit of particular persons either while it is operating or winding up.

Rates refers to General, Special and Separate Rates (including differential rates).

Restricted Liquor Permit refers to a Restricted Liquor Permit granted under the *Liquor Act 1992* (Qld).

Social Housing refers to properties with long term tenants who have been identified by the Department of Housing and whose rent is calculated at not exceeding 25% of the tenants' assessable income. Short term accommodation for emergency and crisis situations will also be identified for this policy as social housing.

Related Documents

None

Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.



3.1.15 - Investment Policy

PURPOSE

To present for adoption the Investment Policy for the 2023/24 financial year.

OFFICER'S RECOMMENDATION

That Council resolve in accordance with Section 191 of the *Local Government Regulation 2012* (Qld) to adopt the Investment Policy for the 2023/24 financial year.

RESOLUTION SM2023/06/30.15

Moved By: CR M WRIGHT

Seconded By: CR C BAUMAN

That Council resolve in accordance with Section 191 of the *Local Government Regulation 2012* (Qld) to adopt the Investment Policy for the 2023/24 financial year.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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## Investment Policy

Corporate Services - Finance

[CORP\_06]

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | TBA                        | Council Resolution |              |
| Effective Date          | 01 July 2023               | Next Review Date   | 30 June 2024 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |              |

### Purpose

Section 104(5)(c) of the *Local Government Act 2009* (Qld) (The Act) and section 191 of the Local Government Regulation 2012 (The Regulation) states that a local government must prepare and adopt an Investment Policy which outlines:

- (a) the local government's investment objectives and overall risk philosophy; and
- (b) procedures for achieving the goals related to investment stated in the policy.

The purpose of this Policy is to comply with section 191 of the Regulation and to set guidelines for investment of Whitsunday Regional Councils surplus cash balances which meet the requirements of the Statutory Bodies Financial Arrangements (SBFA) Act 1982 (Qld) (The SBFAA) and its Regulation (The SBFA Regs).

The Policy supports Council's investment and risk appetite and provides a process to be followed in undertaking investment activities.

To outline the investment strategy and guidelines for the prudent investment of surplus funds with the aim of maximising return on investment after assessing market and liquidity risks.

### Scope

This Policy applies to the investment of all surplus funds held by Council.

Authority for implementation of the Investment Policy is delegated by Council to the CEO in accordance with section 257(1)(b) of the Act.

Authority for the day-to-day management of Council's Investment Portfolio be delegated by the CEO to the Manager Financial Services and subject to regular reviews with the Director Corporate Services and the Chief Executive Officer.

### Applicable Legislation

*Local Government Act 2009* (Qld) (Act)  
*Local Government Regulation 2012* (Qld) (Regulation)  
*Statutory Bodies Financial Arrangements Act 1982* (Qld) (SBFA)  
*Statutory Bodies Financial Arrangements Regulation 2019* (Qld) (SBFA Regs)  
*Banking Act 1959* (Cth) (Banking Act)





## Investment Policy

Corporate Services - Finance  
[CORP\_06]

### Policy Statement

#### 1. Legislative Framework

- 1.1. Pursuant to section 101 of the Act and section 5(2)(e) of the SBFA, all local governments are a "statutory body" for the purposes of the SBFA and all their Investments must be managed in accordance with the investment powers under Part 6 of the SBFA.
- 1.2. Pursuant to section 42 of the SBFA, a statutory body may invest depending on whether a category 1, 2 or 3 investment power is allocated to the body as outlined in Schedules 3, 4 and 5 of the SBFA Regs.
- 1.3. Schedule 3 of the SBFA Regs allocates a category 1 investment power to Council.
- 1.4. Section 44 of the SBFA outlines the category 1 investment powers and therefore dictates the types of Investments that Council may engage in without further approval from the Treasurer.
- 1.5. Section 8 of the SBFA Regs prescribes the rating of the investment arrangements as per section 44(1)(e) of the SBFA.

#### 2. Policy Objectives

- 2.1. To establish a framework for:
  - (a) ensuring that adequate procedures are in place to safeguard public monies.
  - (b) optimising potential returns, while maintaining levels of risk within acceptable parameters and in keeping with Council's Risk Management Policy and Framework
  - (c) maintaining liquidity for day-to-day operations in accordance with the legislative requirements.

#### 3. Investment Objectives and Overall Risk Philosophy

- 3.1. Council's overall objective is to invest funds at the most advantageous rate of interest available to it at the time, for that Investment type, and in a way that it considers most appropriate given the circumstances.
- 3.2. Council will manage its investments with a view to optimising the returns while maintaining risks at levels as identified in its Risk Management Framework. Council will avoid speculative high-risk Investments that could compromise the financial sustainability of the Council, harm its reputation, or damage the ratepayers' confidence in Council.
- 3.3. In priority, the order of Investment activities shall be preservation of capital, liquidity, and return.

##### Preservation of Capital

- 3.4. Preservation of capital shall be the principal objective of the Investment Portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit risk, interest rate risk and transactional risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.





## Investment Policy

### Corporate Services - Finance

[CORP\_06]

(a) *Credit Risk*

Council will evaluate and assess Credit Risk prior to Investment. Council will minimise Credit Risk in the Investment Portfolio by undertaking appropriate due diligence and pre-qualifying all transactions (including the brokers/securities dealers with whom they do business), diversifying the portfolio and ensuring investment arrangements are rated in accordance with section 44(1)(e) of the SBFA and section 8 of the SBFA Regs.

(b) *Interest Rate Risk*

Council shall seek to minimise the risk of a change in the market value of the Investment Portfolio because of a change in interest rates, by structuring the Investment arrangements having regard to factors such as cash flow requirements and the term of the Investment.

(c) *Transactional Risk*

Council shall seek to minimise the risk of loss resulting from an internal deficiency or failure, by ensuring appropriate governance, systems and processes are in place and by providing appropriate training and supervision to Investment Officers.

Council will manage the Investment Portfolio not for speculation, but for generating an acceptable return on investment and in accordance with this Policy.

#### Maintenance of Liquidity

3.5. Council will seek to ensure that the Investment Portfolio is structured to maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs or penalties due to withdrawing (cancelling or terminating early) an investment before its maturity/term and/or sell an investment.

3.6. Council should generally avoid illiquid Investments, being Investments that are not publicly traded in sufficient volume to facilitate, under most market conditions, prompt sale without the market price being detrimentally impacted. Examples include (without limitation):

(a) Investment in private placements; and

(b) A security that is not supported or priced by at least two approved brokers/securities dealers.

#### Return on Investments

3.7. Council will strive to achieve the most advantageous interest rate available to it at the time of the investment for an investment of the proposed type, taking into account Council's risk appetite, the current market interest rates, budget considerations, current and future cash flow requirements and the economic cycle.

## 4. Procedures

#### Ethics & Conflicts of Interest

4.1. Investment Officers are to manage the Investment Portfolio not for speculation, but for Investment and in accordance with the spirit of this Policy.

4.2. Investment Officers must exercise the high level of care, diligence, ethical behaviour, skill, and accountability that a prudent person would (or could reasonably be expected to)





## Investment Policy

### Corporate Services - Finance

[CORP\_06]

exercise in managing public monies. In doing so, Investment Officers should have regard to any best practice or other guidance provided by the QTC and/or the Department of Local Government.

- 4.3. Investment Officers are to avoid any transaction that might harm Council's reputation or reduce public confidence in Council.
- 4.4. Investment Officers engaged in making Investment decisions shall refrain from personal activities that would conflict with the proper execution and management of Council's Investment Portfolio. This includes activities that would impair the Investment Officers' ability to make impartial decisions.
- 4.5. Investment Officers engaged in making Investment decisions must immediately upon becoming aware, disclose to the CEO any (potential, perceived or real) conflicts of interest or any investment positions that could be related to Council's Investment Portfolio in accordance with Council's Employee Code of Conduct.

#### Supporting Financial Services in the Region

- 4.6. Council may, at its sole discretion invest with banks, credit unions, and building societies that offer commercial banking services through a physical presence in at least one town within the region, as a means of supporting those organisations that provide an essential service to the citizens of the region.
- 4.7. The Investment Institutions for such investments shall be identified in the Investment Guideline, as required in clause 4.11, and be approved by the CEO. The Investment Guideline shall also identify the value and term limits for such Investments.

#### Authorised Investments

- 4.8. Whitsunday Regional Council has Category 1 Investment Power under the SBFA Act 1982. Section 44(1) of the SBFA Act 1982 provides Council with the power to invest in the following authorised investments:
  - (a) Deposits with a financial institution.
  - (b) Investment arrangements accepted, guaranteed, or issued by or for the Commonwealth or a State or a financial institution.
  - (c) Other investment arrangements secured by investment arrangements accepted, guaranteed, or issued by or for the Commonwealth or a State or a financial institution.
  - (d) Investment arrangements, managed or offered by QIC or QTC, prescribed under a regulation for this paragraph.
  - (e) An investment arrangement with a rating prescribed under a regulation for this paragraph; and
  - (f) Other investment arrangements prescribed under a regulation for this paragraph.

However, the Investment/s must be at call or for a fixed time of not more than 1 year in accordance with section 44(2) of the SBFAA.

Investments outside the scope of these powers require the Treasurer's specific approval under Part 7A (type 2 financial arrangements) of the SBFAA.

#### Prohibited Investments

- 4.9. This Policy prohibits any Investment carried out for speculative purposes.





## Investment Policy

### Corporate Services - Finance

[CORP\_06]

4.10. This Policy prohibits the following Investments:

- (a) Derivative based instruments (excluding floating rate notes)
- (b) Principal only investments or securities that provide potentially nil or negative cash flow.
- (c) Stand-alone securities that have underlying futures, options, forward contracts, and swaps of any kind
- (d) Securities issued in a currency other than Australian dollars.

#### Investment Parameters

4.11. The Manager Financial Services shall prepare and maintain the Investment Guideline (containing a list of approved Investment Institutions incorporating the following) for the investment of funds:

- (a) Approved banks.
- (b) Approved commercial paper and medium term note issuers.
- (c) Approved credit unions/building societies; and
- (d) Approved brokers/dealers and direct issuers for purchase or sale of security with a minimum credit rating of A+.

The Investment Guideline must be approved by the CEO.

4.12. The Investment Guideline shall identify the approved Investment Institutions (as appointed under section 59 of the SBFAA) and the maximum amounts and terms for Investments with such Investment Institutions. When placing Investments, consideration should be given to the relationship between credit rating and interest rate.

4.13. The maturity structure of the portfolio will reflect the forecast cash flow requirements of Council and will be limited to a maximum term to maturity of one (1) year. At least 10% of the Investment Portfolio must be capable of being liquidated at no cost within seven (7) days.

#### Internal Controls

4.14. At least three (3) written quotations must be obtained and noted from authorised institutions when investing surplus cash, however this requirement does not apply to investing within the prescribed investment arrangements.

4.15. The DCS shall establish internal controls and processes that will ensure Investment objectives are met and that the Investment portfolios are protected from loss, theft, or inappropriate use.

4.16. A Cash Investment Register must be updated weekly and forwarded to the DCS and Manager Financial Services to ensure investment opportunities are identified to maximise return on investment. The established process will include a report from the Manager Financial Services to the Council, on a monthly basis, no more than forty-five (45) days after the end of the report period, containing the following information:

- (a) All investments held as at the specified date, and
- (b) A summary of the returns generated by the portfolio and its maturity profile.





## Investment Policy

### Corporate Services - Finance

[CORP\_06]

- 4.17. The established process will also involve Council maintaining records to show it has invested in the way most appropriate in all the circumstances, in accordance with section 47(2) of the SBFAA.

#### Delegation of Authority

- 4.18. Authority for the implementation of this Policy is delegated to the CEO in accordance with the Act.
- 4.19. Authority for undertaking the identified activities within this policy is delegated by the CEO to the DCS and the Investment Officers.

#### Breaches

- 4.20. Any breach of this Policy is to be reported to the CEO and rectified within seven (7) days of the breach occurring. All breaches shall also be reported to Council's Risk and Audit Committee.
- 4.21. In accordance with section 52 of the SBFAA, where Council holds an Investment that is downgraded below the minimum acceptable rating level, as prescribed under the SBFA Regs for the investment arrangement, Council shall, as soon as practicable but in any event no later than twenty-eight (28) days after the change becomes known to Council, either apply for approval to the Treasurer for continuing with the Investment or break (cancel or terminate early), redeem, withdraw or sell (as the case may be) the Investment.

## Definitions

**CEO** refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

**Council** refers to the Whitsunday Regional Council.

**Council Officers** refers to the Mayor, Councillors, CEO, employees, and contractors of Council.

**Investment Institutions** means the other organisation to a transaction, agreement, or contract.

**Credit Risk** is the risk of loss due to the failure of an investment issuer or guarantor.

**DCS** refers to the Director of Corporate Services of the Council appointed in accordance with the Act, or any person acting in that role.

**Financial Institution** refers to an authorised deposit-taking institution within the meaning prescribed by section 5 of the Banking Act.

**Investment** refers to financial arrangements that are acquired or undertaken for the purpose of producing income and/or capital gains and are made in accordance with all applicable legislation.

**Investment Officers** refers to Council Officers who are engaged in activities related to the Investment of Council's funds.

**Investment Portfolio** refers to a collection of short, medium, or long-term investments.

**Manager Financial Services** refers to the Manager Financial Services of the Council appointed in accordance with the Act, or any person acting in that role.





## Investment Policy

Corporate Services - Finance  
[CORP\_06]

**QIC** refers to the Queensland Investment Corporation.

**QTC** refers to the Queensland Treasury Corporation.

**Treasurer** refers to the treasurer of the Government of the State of Queensland.

### Related Documents

Employee Code of Conduct  
Employee Conflict of Interest Policy  
Investment Administrative Guideline  
Risk Management Policy  
Risk Management Framework

### Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





### 3.1.16 - Debt (Borrowing) Policy

#### PURPOSE

To present for adoption the Debt (Borrowing) Policy for the 2023/24 financial year.

#### OFFICER'S RECOMMENDATION

That Council resolve in accordance with Section 192 of the *Local Government Regulation 2012* (Qld) to adopt the Debt (Borrowing) Policy for the 2023/24 financial year.

#### RESOLUTION SM2023/06/30.16

Moved By: CR C BAUMAN

Seconded By: CR M BRUNKER

That Council resolve in accordance with Section 192 of the *Local Government Regulation 2012* (Qld) to adopt the Debt (Borrowing) Policy for the 2023/24 financial year.

#### MEETING DETAILS

The motion was Carried 7 / 0.

**CARRIED**

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Debt (Borrowing) Policy

Corporate Services - Finance

[CORP_02]

COUNCIL POLICY			
Date Adopted by Council	TBA	Council Resolution	
Effective Date	1 July 2023	Next Review Date	30 June 2024
Responsible Officer(s)	Manager Financial Services	Revokes	CORP_02

Purpose

This Policy provides a framework for responsible financial management by ensuring the amount of funds borrowed for capital expenditure is within acceptable limits to Council, its ratepayers and interested external parties.

Section 192 of the *Local Government Regulation 2012 (Qld)* states that a local government must prepare and adopt a debt policy for each financial year which states:

- (a) the new borrowings planned for the current financial year and the next 9 financial years; and
- (b) the period over which the local government plans to repay existing and new borrowings.

Scope

The Policy applies to all forms of existing and proposed borrowings by Council.

Applicable Legislation

Local Government Act 2009 (Qld) (Act)
Local Government Regulation 2012 (Qld) (Regulation)
Statutory Bodies Financial Arrangements Act 1982 (Qld) (SBFAA)
Statutory Bodies Financial Arrangements Regulation 2019

Policy Statement

1. General Principles

- 1.1. As a general principle, Council recognises that loan borrowings for capital works are an important source of funding and that the full cost of infrastructure should not be borne entirely by present-day ratepayers, but instead be contributed to by future ratepayers who will also benefit from such infrastructure to ensure inter-generational equity.
- 1.2. Whilst recognising the importance of loan borrowings in facilitating long term infrastructure projects, Council also recognises that excessive borrowings creates high risk and increases the cost of providing capital infrastructure. As such, total borrowings should be managed by Council within limits as dictated by prudent financial management practices and to limit future revenue commitments required for interest payments and loan repayments.





Debt (Borrowing) Policy

Corporate Services - Finance

[CORP_02]

2. Purpose of Borrowings

- 2.1. Council will generally only borrow money, and apply borrowed money, to fund outlays on identified capital projects which cannot be, or Council considers undesirable to be, funded through other sources, as identified by the adopted Budget.
- 2.2. Borrowings may be made:
 - (a) To finance the cost of new capital works and asset acquisitions, which cannot be funded through other sources
 - (b) For genuine emergency purposes
 - (c) To establish a commercial debt structure for a commercial business unit
- 2.3. It is not the intention of Council to borrow funds for operating activities or recurrent expenditure. However, where required, Council may undertake short term borrowing, seek credit or financial accommodation (e.g. through an overdraft or capital facility) to meet cash flow requirements or emergencies that may arise. Such borrowings are generally to be repaid within the same financial year or in the immediately preceding financial year.
- 2.4. The basis for determining the utilisation of borrowing to fund a particular project will be guided by the following:
 - (a) If applicable, any requirements under the SBFAA and/or any requirements of the Minister for Local Government, the Treasurer and/or the Queensland Treasury Corporation.
 - (b) Detailed capital works programs and Asset Management Plans for the next 10 years together with the 10-year financial forecast (Long Term Financial Forecast) will provide the basis for determination of funding options for the assets and their overall whole of life costs including any loan servicing costs.
 - (c) Analysis of existing total debt levels and debt servicing costs with a target of maintaining the Interest Coverage Ratio below 5%.
 - (d) Where a capital project for a service that is funded by a Significant Business Activity is financed through borrowings, the relevant user charge should reflect the full cost of providing the service, including the loan servicing costs.
 - (e) Projects which are not funded by user charges should only be considered for loan funding where the project is considered by Council to be beneficial to the majority of ratepayers.
- 2.5 Where necessary, a review of borrowing needs can be made during the year and this Policy amended accordingly.
- 2.6 In order to minimise finance costs, loan drawdowns should be deferred as long as possible, after taking into consideration Council's overall cash flow requirements.





Debt (Borrowing) Policy

Corporate Services - Finance
[CORP_02]

3. Repayment Term

3.1. The term of loan repayment should:

- (a) not exceed the expected useful life of the asset(s) being funded;
- (b) generally, not exceed twenty (20) years for any individual loan and
- (c) if applicable, meet any requirements of the Minister for Local Government, the Treasurer and/or the Queensland Treasury Corporation.

4. Existing and Future Borrowings

4.1. Details of the existing borrowings of Council (as at the specified date) and the proposed future borrowing incorporated in the Long-Term Financial Forecast are detailed in the below Appendix A.

Definitions

CEO refers to the Chief Executive Officer of the Whitsunday Regional Council appointed in accordance with the *Local Government Act 2009* (Qld).

Council refers to the Whitsunday Regional Council.

Interest Coverage Ratio refers to the ratio calculated by dividing net interest expense by total operating revenue and multiplying the result by 100.

Related Documents

Council's 2023/24 Budget

Council's Long Term Financial Forecast

Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*





Debt (Borrowing) Policy

Corporate Services - Finance

[CORP_02]

Appendix A – Existing and Future Borrowings

Details of Existing Borrowings

Existing Borrowings as at 30 June 2023

Loan	Loan Balance (\$)	Final Due Date	Remaining Term (Years)	Repayments
81091 - WRC - Gen5 05/06	1,161,526	15 Jun 2026	3	Quarterly
81092 - WRC - Gen7 08/09	3,401,315	15 Jun 2029	6	Quarterly
81090 - WRC - Gen8 09/10	2,326,385	15 Jun 2030	7	Quarterly
81089 - WRC - Gen8 AMSU	2,353,075	15 Sep 2030	7	Quarterly
81093 - WRC - STP Projects	16,334,877	13 Feb 2032	9	Quarterly
81094 - WRC - WTP Projects	7,983,983	15 Jun 2032	9	Quarterly
313905 - WRC - WCA Run 19/20	20,460,749	15 Jun 2039	16	Quarterly
313906 - WRC - Bowen STP 19/20	8,351,326	15 Jun 2039	16	Quarterly
385316 - WRC - Bowen Cell3 19/20	1,586,408	15 Jun 2028	5	Quarterly
385317 - WRC - Bowen STP 20/21	4,947,450	15 Jun 2040	17	Quarterly
TOTAL	68,907,094			

Details of Proposed Borrowings

There are no proposed additional borrowings during the 2023/24 financial year, and neither are there any planned additional borrowings during the ten-year period covered by the Long-Term Financial Forecast.

Note: The proposed 10-year borrowings are based on best information as at the time of adopting the Budget for the financial year 2023/24. The Actual Borrowing may vary from the proposed program depending on changing circumstances. Asset Management Plans are being developed during the 2023/24 and 2024/25 Financial Year which may identify future loan borrowings at which stage, this Policy will be provided to Council for amendment.

Budgeted Loan Balances

	Amount (\$)
Estimated Balance as at 30 June 2023	68,907,094
Budgeted Borrowings in 2023/24	-
Budgeted Repayments in 2023/24	5,673,656
Budgeted Balance as at 30 June 2024	63,233,438
Budgeted Interest Payments in 2023/24	2,472,630



3.1.17 - Procurement Policies 2023/24

PURPOSE

To present the Procurement Policy and Local Preference Policy for 2023/2024 financial year for adoption by Council in accordance with section 198 Local Government Regulation 2012.

OFFICER'S RECOMMENDATION

That Council adopt the following policies for 2023/2024 financial year:

- a. Procurement Policy (attached); and
- b. Local Preference Policy (attached).

RESOLUTION SM2023/06/30.17

Moved By: CR J COLLINS

Seconded By: CR C BAUMAN

That Council adopt the following policies for 2023/2024 financial year:

- a. Procurement Policy (attached); and**
- b. Local Preference Policy (attached).**

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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## Local Preference Policy

Corporate Services  
CORP\_08

| COUNCIL POLICY          |                                                         |                    |              |
|-------------------------|---------------------------------------------------------|--------------------|--------------|
| Date Adopted by Council | TBA                                                     | Council Resolution |              |
| Effective Date          | TBA                                                     | Next Review Date   | 30 June 2024 |
| Responsible Officer(s)  | Executive Manager<br>Procurement,<br>Property and Fleet | Revokes            | LSP_CORP_74  |

### Purpose

The purpose of this policy is to provide consistent direction and guidance to all officers when undertaking procurement activities in accordance with the sound contracting principles stipulated in the Local Government Act 2009:

- a) value for money; and
- b) open and effective competition; and
- c) the development of competitive local business and industry; and
- d) environmental protection; and
- e) ethical behaviour and fair dealing.

### Scope

This policy is applicable to all Employees with delegation (contractual or financial) or responsibility for Contracting Activities including:

- a) The carrying out of work; or
- b) The supply of goods and services; or
- c) The disposal of non-current assets.

It is the responsibility of all employees to understand the meaning and intent of this Policy.

### Applicable Legislation

This policy refers to:

Local Government Act 2009  
Local Government Regulation 2012  
Public Sector Ethics Act 1994  
Trade Practices Act 1974  
Competition and Consumer Act 2010

### Policy Statement

Council is committed to the principle of the development of competitive local business and industry when entering into contracts for:

- The supply of goods and services; and/or
- The carrying out of work.







## Local Preference Policy

Corporate Services  
CORP\_08

Council recognises the economic, innovative, and social benefits that local supply chains bring to our region.

The Local Preference Policy aims to utilise the procurement activity of Council to encourage and support local suppliers, where it is efficient and cost effective to do so, whilst satisfying Council's obligation to ensure value for money.

### The Application of Local Preference and Sound Contracting Principles

#### Value for money

- i. Value for money as defined in the Procurement Policy does not refer to price only. Council utilises qualitative criteria such as suppliers' resources, capacity to perform the works when required, experience and skills and management systems.
- ii. Through the use of Approved Contractor Lists, Preferred Supplier Arrangements and Prequalified Supplier Lists, Council will utilise the contract mechanisms, such as location of the goods and services to be delivered, to deliver benefits such as timeliness to reactive events and reduced mobilisation costs.
- iii. With all things being equal, local suppliers be provided with a 10% weighting advantage over non-local suppliers.

#### Open and effective competition

The Regulation and Councils Procurement Policy stipulate purchasing thresholds under which quotes and /or tenders are required. When sourcing quotes for Goods and Services the following applies:

| Thresholds spend                  | Sourcing Requirement          | Local Preference Weighting | Local Preference Application                                                                                                                       |
|-----------------------------------|-------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0 - \$2000 (Excl GST)           | One quote required            | 10%                        | Obtain one (1) quote from Local Supplier who has the capacity and capability to deliver the goods and services at a competitive price              |
| \$2001 - \$15,000 (Excl GST)      | Two written quotes required   | 10%                        | Obtain two (2) written quotes from Local Suppliers who have the capacity and capability to deliver the goods and services at a competitive price   |
| >\$15,000 - \$200,000 (Excl GST)  | Three written quotes required | 10%                        | Obtain three (3) written quotes from Local Suppliers who have the capacity and capability to deliver the goods and services at a competitive price |
| Greater than \$200,000 (Excl GST) | Invite public tender          | 10%                        | N/A                                                                                                                                                |





## Local Preference Policy

Corporate Services  
CORP\_08

Where Local Suppliers do not exist Council officers will approach suppliers in the following order of priority to obtain the necessary quotes (Dependant on Threshold spend) to satisfy the regulatory requirements.

- 1) Burdekin Shire Council, Mackay Regional Council and Isaac Regional Council based suppliers.
- 2) North Queensland based suppliers.
- 3) Queensland based suppliers.
- 4) National suppliers

### The development of competitive local business and industry

Through the application of a 10% weighting to all procurements and the mandate of sourcing from Local Supplier as a priority, Council will ensure that suppliers are provided with the opportunity to bid for Council procurements. Council recognises that due to operational or project timelines it may be necessary to utilise panels formed for whole of local or state government agencies which can exclude suppliers. Where these instances occur the basis for utilising these panels will be documented and approved by the Executive Manager Procurement Property and Fleet.

Through public briefing sessions and facilitation of training sessions, Council will provide opportunities for suppliers to develop their systems and knowledge in how to respond to government and corporate tenders.

### Environmental protection

Through the adoption and encouragement of environmentally responsible activities and use of climatically and environmentally friendly goods and services Council will support the following:

- Foster the development of local products and processes of low environmental and climatic impact which are able to be sourced in the local community; and
- Provide an example to business, industry, and the community by promoting the use of climatically and environmentally friendly goods and services.

### Ethical behaviour and fair dealing.

Ethical behaviour and fair dealing will be promoted by fulfilling the requirements of Council's Code of Conduct, working with sound ethics and ensuring that both Council and Suppliers:

- apply sound ethical principles and equitable dealings with fair and reasonable opportunities;
- ensure probity, transparency, impartiality, and accountability for all contracting activities;
- use procurement and contracting processes, systems and procedures that provide a consistent approach to Council's legislative and policy requirements;
- promote high standards of professionalism in procurement and contracting activities; and
- ensure Council officers with contracting responsibilities act with integrity and in a way that shows concern for public interest.





## Local Preference Policy

Corporate Services  
CORP\_08

### Definition

**Approved Contractor List** means a list of contractors (persons or companies) who Council considers to be appropriately qualified to provide the services – refer section 231 of the Regulation.

**CEO** refers to the Chief Executive Officer of the Whitsunday Regional Council appointed in accordance with the *Local Government Act 2009*, or any person acting in that role.

**Council** refers to the Whitsunday Regional Council

**Employee** refers to any employee, contractor, volunteer etc. of the Council.

**Large-Sized Contractual Arrangement** means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, \$200,000 or more in a financial year or over the proposed term of the contractual arrangement.

**Local Supplier** means a supplier of goods, services or works who maintain a permanent presence within Councils local government area (i.e., a workshop or office and permanent employees residing in the Council region) (as determined by Council in the event of any dispute).

**Medium-Sized Contractual Arrangement** means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, \$15,000 or more but less than \$200,000 in a financial year or over the proposed term of the contractual arrangement;

**Preferred Supplier Arrangement** has the same meaning as set out at section 233 of the Regulation.  
**Pre-Qualified Suppliers** has the same meaning as set out at section 232 of the Regulation.

**Regulation** means the Local Government Regulation 2012 (Qld).

**Small-Sized Contractual Arrangement** means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, less than \$15,000 in a financial year or over the proposed term of the contractual arrangement.

**Sound Contracting Principles** means those principles set out at section 104(3) of the Act.

### Related Documents

Code of Conduct  
Procurement Policy  
Purchasing Card Policy

### Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*





## Procurement Policy

Corporate Services

CORP\_10

| COUNCIL POLICY          |                                                         |                    |              |
|-------------------------|---------------------------------------------------------|--------------------|--------------|
| Date Adopted by Council | TBA                                                     | Council Resolution | TBA          |
| Effective Date          | TBA                                                     | Next Review Date   | 30 June 2024 |
| Responsible Officer(s)  | Executive Manager<br>Procurement,<br>Property and Fleet | Revokes            | LSP_CORP_73  |

### Purpose

The purpose of this policy is to provide consistent direction and guidance to all officers when undertaking procurement and disposal activities in accordance with the sound contracting principles stipulated in the Local Government Act 2009:

- a) value for money; and
- b) open and effective competition; and
- c) the development of competitive local business and industry; and
- d) environmental protection; and
- e) ethical behaviour and fair dealing.

The policy also stipulates the requirements regarding the disposal of valuable non-current assets, including land.

### Scope

This policy is applicable to all Employees with delegation (contractual or financial) or responsibility for Contracting Activities including:

- a) The carrying out of work; or
- b) The supply of goods and services; or
- c) The disposal of non-current assets.

It is the responsibility of all Employees to understand the meaning and intent of this Policy.

### Applicable Legislation

This policy refers to:

Competition and Consumer Act 2010  
 Local Government Act 2009  
 Local Government Regulation 2012  
 Public Sector Ethics Act 1994  
 Trade Practices Act 1974  
 Work Health and Safety Act 2011





## Procurement Policy

Corporate Services

CORP\_10

### Policy Statement

#### 1. Default Contracting Procedures

Council has not decided to apply the Strategic Approach (refer Part 2 Chapter 6 of the Regulation) to Councils Procurement Activities.

Council will operate under the Default Contracting Procedures (refer Part 3 Chapter 6 of the Regulation) which sets out prescribed requirements for Medium Sized Contractual Arrangements, Large Sized Contractual Arrangements and Valuable Non-Current Asset Contracts.

#### 2. Application of Sound Contracting Principles

##### a) Value for Money

The concept of value for money is not restricted to price alone. Value for money is weighing up the benefits of the purchase against the cost of the purchase. Value for money factors need to be specifically included in evaluation criteria and include:

- i. Contribution to the advancement of Council's priorities;
- ii. Fitness for purpose, quality, services, and support;
- iii. Compliance with the Work Health and Safety Act 2011 and Regulations for the provision of the goods and/or services.
- iv. Whole of life costs including costs of acquiring, using, maintaining and disposal;
- v. Internal administration costs;
- vi. Technical compliance issues;
- vii. Risk allocation; and
- viii. The value of any associated environmental mitigation and/or benefits as identified through contemporary Sustainable Procurement assessment criteria.

##### b) Open and effective competition

Procurement should be open and result in effective competition in the provision of goods and services. Council must give fair and equitable consideration to all prospective suppliers.

##### Purchasing Thresholds

Unless an exception is made in accordance with the Local Government Regulation 2012 Chapter 6, Division 3, Council will apply the following threshold levels for the provision of goods and services include the carrying out of work:

- a) Goods and services to **\$2,000 (Excluding GST)** – a minimum of one verbal offer can be obtained.
- b) Goods and services **\$2,000 to \$15,000 (Excluding GST)** – a minimum of two written offers are to be obtained and recorded within Councils ERP system.





## Procurement Policy

### Corporate Services

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- c) Medium – sized contract for goods and services **\$15,000 to \$200,000 (Excluding GST)**, either in a financial year, or over the proposed term of the contract – a minimum of three written quotes shall be obtained and recorded within Council's ERP system.
- d) Large-sized contracts for goods and services over **\$200,000 (Excluding GST)** either in a financial year, or over the proposed term of the contract require the calling of public tenders in accordance with Section 228 of the Regulation unless the provisions for an Exception as provided for under sections 230-235 of the Regulation.

Public notices will be advertised on Council's website through a web based tender portal and local newspapers circulating in the Region.

These are the minimum requirements for purchases, and there may be instances at the requesting officer's discretion, where it is prudent to obtain more quotations than are documented above.

#### Expressions of Interest

Council may also seek Expressions of Interest as per section per section 228 of the Regulation if:

- a. Prior to the issuing of the Request for Expressions of Interest that Council decides by resolution that it would be in the public interest; and
- b. That the reasons for making the resolution are recorded in the minutes of the meeting at which the resolution was made.

#### **c) The development of competitive local business and industry**

- i. Council recognises the significant impact that its operations play in the local economy however also is mindful of its requirement to provide value for money outcomes through its procurement activities.
- ii. Council has implemented a Local Preference Policy that provides a framework to Council officers when purchasing future goods, services and/or works. The Framework provides a 10% weighting benefit to Local Supplier in all procurement decisions and direction for officers to seek responses from Local Suppliers as per policy direction.
- iii. Consideration must be given to the benefits of utilising Local Suppliers when undertaking procurement activities. These benefits include:
  - Creation of new and/or maintaining existing local employment opportunities;
  - More responsive and readily available servicing and on-going support;
  - Assisting Local Suppliers in developing management systems required for supplying to government which may provide further opportunities with other government agencies;
  - Returning value-added benefits to Council and its ratepayers through the associated local commercial transactions.

#### **d) Environmental protection**

In undertaking procurement activities Council will endeavour to support Sustainable Procurement through the following actions:

- promote the procurement of environmentally friendly goods and services that satisfy value for money criteria;





## Procurement Policy

Corporate Services

CORP\_10

- foster the development of products and processes of low environmental and climatic impact;
- provide an example to business, industry, and the community by promoting the use of climatically and environmentally friendly goods and services; and
- encourage environmentally responsible activities.

Council may also consider the following:

- the environmental performance of prospective contractors or suppliers;
- the selection of products that may have a reduced impact on human health and / or the natural environment; and
- the environmental impact and performance of a requested product, such as energy and / or water
- efficiency rating, fuel efficiency, durability, recycled content, toxicity, origin of any components made from wood (e.g., paper products) and end of life disposal.

### e) Ethical behaviour and fair dealing

Ethical behaviour and fair dealing will be promoted by fulfilling the requirements of Council's Code of Conduct, working with sound ethics and ensuring that both Council and suppliers:

- apply sound ethical principles and equitable dealings with fair and reasonable opportunities;
- ensure probity, transparency, impartiality, and accountability for all contracting activities;
- use procurement and contracting processes, systems and procedures that provide a consistent approach to Council's legislative and policy requirements
- promote high standards of professionalism in procurement and contracting activities; and
- ensure Council officers with contracting responsibilities act with integrity and in a way that shows concern for the public interest.

### 3. Exceptions for medium-sized and large-sized contractual arrangements

Council may enter into medium-sized and large - sized contractual arrangements without first inviting quotes or tenders as provided for under sections 230-234 of the Regulation. These are:

#### a) *Exception for Quotation or tender consideration plan; or*

Council may enter into a Medium or Large Sized Contractual Arrangement without first inviting quotes or tenders if Council resolves to:

- i. Prepare a quote or tender consideration plan; and
- ii. Adopts the plan in accordance with section 230(2) of the Regulations.

#### b) *Approved contractor list; or*

Council may enter into a contract for a Medium or Large Sized Contractual Arrangement without first seeking written quotes or inviting tenders for services only, if the contract is made with a person who is on an Approved Contractor List.







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(ii) Council may appoint persons to an Approved Contractor List by inviting expressions of interest in the manner stipulated in clause (d) of this Procurement Policy and in accordance with the Sound Contracting Principles.

c) *Accessing a Register of Pre-Qualified Suppliers; or*

Council may enter into a contract for a Medium or Large Sized Contractual Arrangement without first seeking written quotes or inviting tenders for goods and services, if the contract is entered into with a supplier from a Register of Pre-Qualified Suppliers.

(i) Prior to the formation of a Register of Pre-Qualified Suppliers Council must establish that:

- The preparation and evaluation of invitations every time that the goods or services are needed would be costly; and
- The capability and financial capacity of the supplier of the goods and services is critical; or
- The supply of the goods and services involves significant security considerations; or
- A precondition of an offer to contract for the goods or services is compliance with particular standards or
- conditions set by the local government; or
- The ability of local Suppliers to supply the goods or services needs to be discovered or developed.

(d) *Preferred Supplier arrangement; or*

Council may enter into a contract for a Medium or Large Sized Contractual Arrangement without first seeking written quotes or inviting tenders for goods and services, if the contract is entered into with a preferred supplier under a Preferred Supplier Arrangement.

(i) Prior to the formation of a Preferred Supplier Arrangement for goods and services Council must establish that it:

- needs the goods or services—
  - in large volumes; or
  - frequently; and
- is able to obtain better value for money by accumulating the demand for the goods or services; and
- is able to describe the goods or services in terms that would be well understood in the relevant industry.

(ii) To enter into a Preferred Supplier Arrangement Council must:

- Invite tenders as described in section 2(b) of this Procurement Policy; and
- Describe the terms of the preferred supplier arrangement; and
- Must give regard to the Sound Contracting Principles when selecting persons; and
- Ensure the terms allow for termination for the poor performance of the supplier; and
- Enter into the arrangement for a term greater than two years only if MRC is satisfied that it will get better value for doing so.





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(e ) LGA Arrangement.

- (i) Council may enter into a contract for a Medium or Large - Sized Contractual Arrangement without first seeking written quotes or inviting tenders for goods and services, if the contract is entered into under a LGA arrangement. However, to demonstrate value for money outcomes, it is strongly recommended that a minimum of two quotes are sought.
- (ii) An LGA arrangement is an arrangement that—  
has been entered into by—
  - LGAQ (Local Buy) Ltd.; or
  - a company (the associated company) registered under the Corporations Act, if LGAQ (Local Buy) Ltd. Is its only shareholder; andif LGAQ (Local Buy) Ltd. Or the associated company were a local government, would be either—
  - a contract with an independent supplier from a register of pre-qualified suppliers established under section 232 by LGAQ (Local Buy) Ltd. Or the associated company; or
  - a preferred supplier arrangement entered into with an independent supplier under section 233.
- (iii) An independent supplier is an entity other than a subsidiary (a relevant subsidiary) of LGAQ (Local Buy) Ltd. Or the associated company under the Corporations Act.
- (iv) Despite subsection (2)(b), an LGA arrangement may include a contract with a relevant subsidiary from a register of prequalified suppliers or a preferred supplier arrangement with a relevant subsidiary if the arrangement is approved by the Minister.

For deciding whether to approve an LGA arrangement under subsection (iv), the Minister—

- must have regard to the sound contracting principles; and
- may ask LGAQ (Local Buy) Ltd. Or the associated company to give the Minister information or documents relevant to the arrangement.

In regard to LGA arrangements, Council recognises that:

- i. The arrangements are entered into as a result of legislated market testing processes which ensure that the price and other relevant terms under these contracts are always equal to or better than the price and terms available which would be available under a separate call for tenders or quotations;
- ii. Acknowledges that these contracts can be accessed immediately so that there is no time delay as occurs where tenders or quotations are sought.

#### 4. Other exemptions to threshold limits

In accordance with section 235 Council may enter into a contract for a Medium or Large-Sized Contractual Arrangement without first seeking written quotes or inviting tenders if:

- a) The local government resolves it is satisfied that there is only 1 supplier reasonably available; or





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- b) The local government resolves that, because of the specialised or confidential nature of the services that are sought, it would be impractical or disadvantageous for the local government to invite quotes or tenders; or
- c) A genuine emergency exists; or
- d) The contract is for the purchase of goods and is made by auction; or
- e) The contract is for the purchase of second-hand goods; or
- f) The contract is made with, or under an arrangement with, a government agency.

### Valuable non-current asset contracts – tenders or auction needed first (Disposals)

Council cannot enter into a valuable non-current asset contract unless it first:

- i. Invites written tenders for the contract in accordance with the tender process set out section 228 of the Regulation; or
- ii. Offers the non-current asset for sale by auction.

### Exceptions for valuable non-current asset contracts

1. Council may dispose of valuable non-current assets other than by tender or auction if:

- a) The valuable non-current asset:
  - i. Was previously offered for sale by tender or auction and was not sold; and
  - ii. Is sold for more than the highest tender or auction bid that was received; or
- b) The valuable non-current asset is disposed of to:
  - i. A government agency; or
  - ii. A community organisation; or
- c) For the disposal of land or an interest in land –
  - i. The land will not be rateable land after the disposal; or
  - ii. The land is disposed of to a person whose restored enjoyment of the land is consistent with Aboriginal tradition or Island custom; or
  - iii. the disposal is for the purpose of renewing the lease of land to the existing tenant of the land; or
  - iv. the land is disposed of to a person who owns adjoining land if –
    - A. the land is not suitable to be offered for disposal by tender or auction for a particular reason, including,
    - B. for example, the size of the land or the existence of particular infrastructure on the land; and
    - C. there is not another person who owns other adjoining land who wishes to acquire the land; and





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- D. it is in the public interest to dispose of the land without a tender or auction; and
  - E. the disposal is otherwise in accordance with sound contracting principles; or
  - v. all or some of the consideration for the disposal is consideration other than money, for example, other land given in exchange for the disposal, if—
    - A. it is in the public interest to dispose of the land without a tender or auction; and
    - B. the disposal is otherwise in accordance with sound contracting principles; or
  - vi. the disposal is for the purpose of a lease for a telecommunication tower; or
  - vii. the disposal is of an interest in land that is used as an airport or for related purposes if—
    - A. it is in the public interest to dispose of the interest in land without a tender or auction; and
    - B. the disposal is otherwise in accordance with sound contracting principles; or
- (d) for the disposal of a valuable non-current asset, other than land, by way of a trade-in for the supply of goods or services to the local government—
- i. the supply is, or is to be, made under this part; and
  - ii. the disposal is, or is to be, part of the contract for the supply; or
- (e) for the disposal of a valuable non-current asset by the grant of a lease—the grant of the lease has been previously offered by tender or auction, but a lease has not been entered into; or
- (f) the Minister exempts the local government from complying with section 227.
2. An exception mentioned in subsection (1)(a) to (e) applies to a local government disposing of a valuable non-current asset only if, before the disposal, the local government has decided, by resolution, that the exception may apply to the local government on the disposal of a valuable non-current asset other than by tender or auction.
  3. A local government may only dispose of land or an interest in land under this section if the consideration for the disposal would be equal to, or more than, the market value of the land or the interest in land, including the market value of any improvements on the land.
  4. However, subsection (3) does not apply if the land or interest in land is disposed of under subsection (1)(b), (1)(c)(ii) or (1)(f).
  5. For subsection (3), a written report about the market value of land or an interest in land from a valuer registered under the Valuers Registration Act 1992 who is not an employee of the local government is evidence of the market value of the land or the interest in land.
  6. An exemption under subsection (1)(f) may be given subject to conditions.





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### Delegations

The Chief Executive Officer implements Council's policies and decisions e.g., Spending in accordance with the adopted budget.

Other officers may only incur expenditure on behalf of Council if:

- i. The officer has been granted the financial and/or contractual delegation by the Chief Executive Officer and this delegation has been recorded in the Delegation of Authority Register; and
- ii. The expenditure is provided for in Council's budget.

By signing or approving a requisition/purchase order all officers are confirming that they have taken full notice of this policy and will comply with all of the requirements of this policy. The Delegation Authority is available on the Council's intranet.

### **5. Publishing details of contracts entered that exceed \$200,000 (Excluding GST)**

Council will display contracts over \$200,000 (Excluding GST) in accordance with Section 237 of the Regulation on Council's website and displayed in a public place at each of its Customer Contact Centres.

### **6. Probity Auditor/Advisor**

For projects over **\$1,000,000 (Excluding GST)** and whose risk score requires, the appointment of an external Probity Auditor/advisor may be required.

The purchase of equipment such as items listed within Councils Fleet and Plant replacement program are excluded from this requirement.

### **7. Variations**

A variation is an agreed amendment to a contract that changes the original terms, conditions, or scope of the contract. For the purpose of this policy, variation refers solely to a financial deviation from original contract value. The contract can be a Council purchase order or agreement signed by an Authorised Delegate with an external service provider/organisation. Other variations such as non-financial scope changes, extension of time etc. are to be managed by delegated council officers.

Variation procedures for contracts are as follows:

- Each variation can only be approved in writing by a delegated officer up to their authorised financial and contractual delegation;
- The delegated officer must verify that funds are in approved budgets to meet the costs prior to the variation being actioned;
- Each variation requires an additional line item on the purchase order stating the change in scope and cost; and
- Officers must ensure that the contract variations are not of such a level that they significantly change the contract requirements and/or substantial parts of the original procurement. If this is the case, it may be necessary to undertake another procurement process if the revised arrangements are substantially different to those selected during the original procurement.





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#### 8. Mates in Construction

All construction projects over \$1,000,000 Council requires that Principal Contractors awarded major construction projects shall adopt the Mates in Construction (MIC) Program General Awareness Training.

The MIC program is designed to:

- Raising awareness about suicide in the workplace;
- Making it easy to access help; and
- Ensuring that the help offered is practical, professional, and appropriate.

#### 9. Building and Construction Works

Council has adopted the Queensland Government Prequalification (PQC) System framework for building works over \$5 million and/or for projects with a PQC Service Risk Score of 2 or higher.

### Definition

**Approved Contractor List** means a list of contractors (persons or companies) who Council considers to be appropriately qualified to provide the services – refer section 231 of the Regulation.

**Authorised Delegate**, of Council, means a Council officer with the appropriate delegation and permission to make the decision.

**CEO** refers to the Chief Executive Officer of the Whitsunday Regional Council appointed in accordance with the *Local Government Act 2009*, or any person acting in that role.

**Council** refers to the Whitsunday Regional Council

**Employee** refers to any employee, contractor, volunteer etc. of Council.

**Large-Sized Contractual Arrangement** means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, \$200,000 or more in a financial year or over the proposed term of the contractual arrangement.

**Local Supplier** means a supplier of goods, services or works who maintain a permanent presence within Councils local government area (i.e., a workshop or office and permanent employees residing in the Council region) (as determined by Council in the event of any dispute).

**Medium-Sized Contractual Arrangement** means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, \$15,000 or more but less than \$200,000 in a financial year or over the proposed term of the contractual arrangement;

**Preferred Supplier Arrangement** has the same meaning as set out at section 233 of the Regulation.

**Pre-Qualified Suppliers** has the same meaning as set out at section 232 of the Regulation.

**Regulation** means the Local Government Regulation 2012 (Qld).





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**Small-Sized Contractual Arrangement** means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, less than \$15,000 in a financial year or over the proposed term of the contractual arrangement.

**Social Procurement** means the use of buying power to generate social value above and beyond the value of the goods, services or construction being procured.

**Sound Contracting Principles** means those principles set out at section 104(3) of the Act.

**Sustainable Procurement** means the act of adopting social, economic, and environmental factors alongside the typical price and quality considerations into the organisations handling of procurement processes and procedures.

**Terms of Business** are the conditions applicable to each purchase order issued by Council. Details available on Council's website

**Valuable Non-Current Asset** has same meaning as set out in the Regulation.

### Related Documents

Code of Conduct for Employees  
Delegation of Powers Policy  
Fraud and Corruption Control Policy  
Purchasing Card Policy

### Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*





### 3.1.18 - Application of Code of Competitive Conduct to Business Activities

#### PURPOSE

To present for adoption the application of Code of Competitive Conduct (CCC) to Council's business activities.

#### OFFICER'S RECOMMENDATION

That Council resolves to:

- a) in accordance with section 47(7) of the *Local Government Act 2009* (Qld), apply the Code of Competitive Conduct to Whitsunday Coast Airport, Foxdale Quarry and Shute Harbour Marine Terminal as Prescribed Business Activities, as determined in accordance with section 39 of the Local Government Regulation 2012 (Qld); and
- b) not apply the Code of Competitive Conduct to its Road Maintenance Activity, as it is not determined to be a Roads Activity in accordance with Section 47(5) of the *Local Government Act 2009* (Qld) as it does not involve submitting competitive tenders to the State of Queensland or any other local government entity for securing road maintenance work, or submitting a competitive tender in relation to constructing or maintaining a road in Council's local government area that Council put out to competitive tender; and
- c) in accordance with section 47(7) and (8) of the *Local Government Act 2009* (Qld), not apply the Code of Competitive Conduct to the Proserpine Entertainment Centre as a Prescribed Business Activity for the 2023/24 financial year as Council considers the cost of applying the code will outweigh the benefits, and the activities have significant non-commercial objectives; and
- c) adopt the Business Activities Policy (attached) for the 2023/24 financial year.

#### RESOLUTION SM2023/06/30.18

Moved By: CR J HALL (MAYOR)

Seconded By: CR G SIMPSON

That Council resolves to:

- a) in accordance with section 47(7) of the *Local Government Act 2009* (Qld), apply the Code of Competitive Conduct to Whitsunday Coast Airport, Foxdale Quarry and Shute Harbour Marine Terminal as Prescribed Business Activities, as determined in accordance with section 39 of the Local Government Regulation 2012 (Qld); and
- b) not apply the Code of Competitive Conduct to its Road Maintenance Activity, as it is not determined to be a Roads Activity in accordance with Section 47(5) of the *Local Government Act 2009* (Qld) as it does not involve submitting competitive tenders to the State of Queensland or any other local government entity for securing road maintenance work, or submitting a competitive tender in relation to constructing or maintaining a road in Council's local government area that Council put out to competitive tender; and
- c) in accordance with section 47(7) and (8) of the *Local Government Act 2009* (Qld), not apply the Code of Competitive Conduct to the Proserpine Entertainment Centre as a Prescribed Business Activity for the 2023/24 financial year as Council considers the cost of applying the code will outweigh the benefits, and the activities have significant non-commercial objectives; and

c) adopt the Business Activities Policy (attached) for the 2023/24 financial year.

#### MEETING DETAILS

The motion was Carried 7 / 0.

**CARRIED**

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Business Activities Policy

Corporate Services - Finance

[CORP_20]

COUNCIL POLICY			
Date Adopted by Council	TBA	Council Resolution	
Effective Date	1 July 2023	Next Review Date	30 June 2024
Responsible Officer(s)	Manager Financial Services	Revokes	

Purpose

The purpose of this Policy is to outline the legislative requirements and establish the broad principles within which Council will operate its business activities in order to comply with the National Competition Policy (NCP).

Scope

This policy is applicable to all business activities of Council that are required by the Local Government Act and/or Local Government Regulation to have NCP principles applied to them, and to any business activities that Council chooses to apply the NCP to, despite having no obligation under the Act and/or Regulation to do so.

Applicable Legislation

Local Government Act 2009 (Qld) (Act)

Local Government Regulation 2012 (Qld) (Regulation)

Policy Statement

1. General

- 1.1 Chapter 3, Part 2, Division 2 of the Act specifies Council's obligation to identify and undertake certain actions with regard to its business activities to ensure Council complies with the NCP.
- 1.2 The requirements for the application of the NCP, either by way of the competitive neutrality principle (CNP) or the code of competitive conduct (CCC), are dependent on the classification of the business activity under the Act and Regulation.
- 1.3 The Regulation sets the thresholds that a business activity must meet to be considered a "significant business activity" (SBA) or a "prescribed business activity" (PBA).
- 1.4 The business activities of Council (and their classification) are outlined within Appendix 1 subject to any of the listed business activities being added or removed from this list as part of the annual budget process.

2. Classification and Requirements of Business Activities

Significant Business Activities

- 2.1 Council must identify any new SBA within its Annual Report for each financial year.





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- 2.2 In the event a new SBA is identified within the Annual Report, Council must conduct a public benefit assessment of the new SBA in accordance with section 46 of the Act.
- 2.3 Council must prepare a report on the public benefit assessment that contains its recommendations about the application of the CNP in relation to the SBA.
- 2.4 At a meeting of Council, Council must consider the public benefit assessment report and decide, by resolution, whether or not to apply the CNP in relation to the SBA. If Council decides not to apply the CNP, the resolution must state the reasons for doing so.
- 2.5 Council must give the Minister a copy of the public benefit assessment report and all resolutions made in relation to that report.
- 2.6 If Council decides not to apply the CNP in relation to a SBA, Council must, within 3 years after making the decision, repeat the process within section 46 of the Act for that SBA.

Prescribed Business Activities

- 2.7 For any PBA, Council must decide each financial year, by resolution under section 47(7) of the Act, whether or not to apply the CCC to such activity. If it decides not to apply the CCC, the resolution must state its reasons for doing so.

Roads Activities

- 2.8 In accordance with section 47(3)(b) of the Act, Council must apply the CCC to a Roads Activity (RA) other than a roads activity for which business is conducted only through a sole supplier arrangement. A 'Roads Activity' is defined in section 47(5) of the Act.
- 2.9 Council must start to apply the CCC from when the RA is first conducted.

3. Application of the Competitive Neutrality Principle / Code of Competitive Conduct

Competitive Neutrality Principle

- 3.1 In accordance with section 44 of the Act, Council may apply the CNP to an SBA by applying –
 - 3.1.1 Commercialisation; or
 - 3.1.2 Full Cost Pricing.
- 3.2 Commercialisation involves creating a new business unit, that is part of the local government to conduct the SBA on a commercial basis in keeping with the requirements set out in Chapter 3, Division 4 of the Regulation.
- 3.3 Full cost pricing involves pricing the SBA on a commercial basis, but without creating a new business unit in keeping with the requirements set out in Chapter 3, Division 3 of the Regulation.
- 3.4 Council will generally apply full cost pricing to its business activities (rather than commercialisation).

Code of Competitive Conduct

- 3.5 In accordance with the section 47 of the Act, the CCC is prescribed under the Regulation.
- 3.6 The elements of the CCC, as per section 32 of the Regulation, are as follows –
 - 3.6.1 the application of the CNP;
 - 3.6.2 the pricing provisions;
 - 3.6.3 the provisions about financial reporting (including preparation of an estimated activity statement and activity statement);





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3.6.4 the provisions about the treatment of community service obligations.

4. Broad Principles for the Operation of All Business Activities

- 4.1 Subject to other requirements and considerations, Council will, at all times, endeavour to operate its business activities in a manner that will provide a normal after-tax commercial return on the investments made into the business activity.
- 4.2 In order to generate the required returns, Council will endeavour to:
 - 4.2.1 manage operations as efficiently as possible in keeping with market and industry norms;
 - 4.2.2 establish a pricing regime that will cover efficient full operating costs (including non-cash items such as depreciation) and make a normal return on investment, taking into consideration the open market and competitor pricing (where applicable);
 - 4.2.3 credit the business activity with the cost of carrying out any Community Service Obligations (where applicable);
 - 4.2.4 adopt a methodology to calculate and allocate an overhead charge for any common Council services that the business activity may use;
 - 4.2.5 calculate a notional interest charge for any advances made to the business activity from Council; and
 - 4.2.6 calculate a notional tax on the profits made by the business activity.
- 4.3 The following will be applied in the calculation of the required normal return:
 - 4.3.1 the Regulated Asset Base of the business activity will be deemed to be the investments made in the business activity; and
 - 4.3.2 the required normal return will be calculated using the CAPM with the beta adjusted for the specific industry (or closest equivalent) of the business activity.
- 4.4 Each business activity will provide a return to Council by payment of a sum to Council's general fund. The exact amount to be paid will be determined taking into consideration:
 - 4.4.1 the operating surplus;
 - 4.4.2 cash balances; and
 - 4.4.3 re-investment requirements and borrowing capacity based on medium term projections.
- 4.5 Each business activity will prepare an asset management plan, which will be revised annually as required.
- 4.6 Each business activity will prepare at least a three-year business plan, which will be revised annually. The business plan will in the minimum identify:
 - 4.6.1 overall market assessment for the business activity's goods and services;
 - 4.6.2 where relevant, a marketing plan to achieve identified targeted sales volumes;
 - 4.6.3 targeted volumes for the relevant period(s);
 - 4.6.4 projected annual income and cash flow statements for each financial year;
 - 4.6.5 projected balance sheet as at the end of each financial year; and
 - 4.6.6 projected returns to investors.
- 4.7 The business plans, incorporating the projected returns, will be presented to Council annually as part of the overall budget adoption process.





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Definitions

beta refers to the definition of beta as set out within the CAPM.

CAPM refers to the Capital Asset Pricing Model.

CCC refers to the Code of Competitive Conduct as set out in section 47 of the Act and section 32 of the Regulation.

CEO refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

CNP refers to the Competitive Neutrality Principle as set out in section 44 of the Act and section 33 of the Regulation.

Community Service Obligations refers to Community Service Obligations determined in accordance with section 24 of the Regulation, being an obligation that Council imposes on a business entity to do something that is not in the commercial interests of the business entity to do.

Council refers to the Whitsunday Regional Council.

NCP refers to National Competitive Policy.

PBA refers to a Prescribed Business Activity determined in accordance with section 39 of the Regulation.

RA refers to a Roads Activity as defined in section 47(5) of the Act.

SBA refers to a Significant Business Activity determined in accordance with section 43(4) of the Act and section 19 of the Regulation.

Related Documents

Asset Management Plans
Annual Budget
Long Term Financial Forecast
Performance Plans

Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.





Business Activities Policy

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Appendix 1

COMMERCIAL BUSINESS ACTIVITIES OF COUNCIL

Business Activity	Classification	Application
Water & Sewerage	Significant Business Activity	Competitive Neutrality Principle
Waste Services	Significant Business Activity	Competitive Neutrality Principle
Whitsunday Coast Airport	Prescribed Business Activity	Code of Competitive Conduct
Foxdale Quarry	Prescribed Business Activity	Code of Competitive Conduct
Shute Harbour	Prescribed Business Activity	Code of Competitive Conduct
Proserpine Entertainment Centre	Prescribed Business Activity	None (CCC not applied)
Road Maintenance Activity	Business Activity	None (CCC not applied)



3.1.19 - Performance Plans - Business Activities

PURPOSE

To present for adoption the Business Activities Performance Plans for Water, Sewer & Waste, Whitsunday Coast Airport, Foxdale Quarry, Shute Harbour and Proserpine Entertainment Centre, for the 2023/24 financial year.

OFFICER'S RECOMMENDATION

That Council resolve in accordance with section 172(1) and 175(2) of the *Local Government Regulation 2012* (Qld), to adopt the Performance Plans for the following business activities:

1. Whitsunday Water, Sewer & Waste;
2. Whitsunday Coast Airport;
3. Foxdale Quarry;
4. Shute Harbour Marine Terminal; and
5. Proserpine Entertainment Centre

for the 2023/24 financial year.

RESOLUTION SM2023/06/30.19

Moved By: CR M WRIGHT

Seconded By: CR G SIMPSON

That Council resolve in accordance with section 172(1) and 175(2) of the *Local Government Regulation 2012* (Qld), to adopt the Performance Plans for the following business activities:

1. Whitsunday Water, Sewer & Waste;
2. Whitsunday Coast Airport;
3. Foxdale Quarry;
4. Shute Harbour Marine Terminal; and
5. Proserpine Entertainment Centre

for the 2023/24 financial year.

MEETING DETAILS

The motion was Carried 7 / 0.

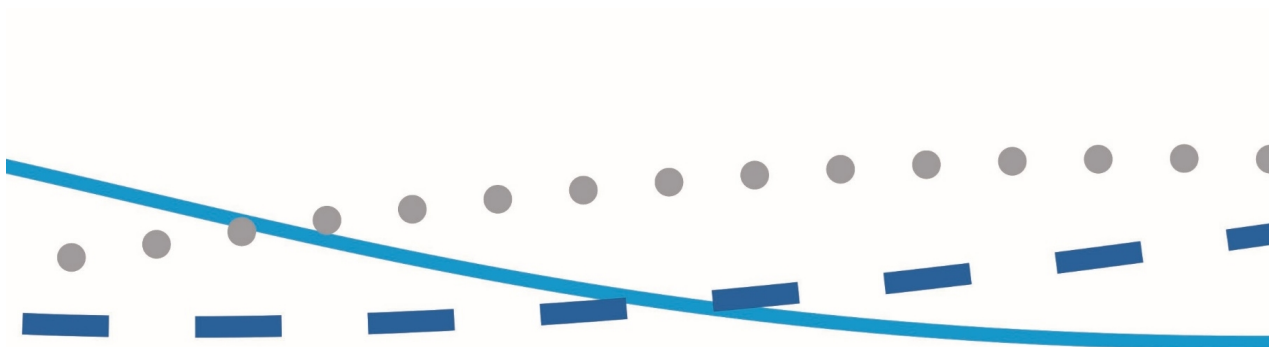
CARRIED

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## **Whitsunday Water & Waste**

### **Annual Performance Plan 2023/24**



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## Executive summary

**Whitsunday Water & Waste** is considered a significant business activity of the Whitsunday Regional Council. The business is responsible for providing water supply and waste water and waste services to the Whitsunday Region, including the supply of potable water; the collection and treatment of sewage and the collection, recovery and landfilling of solid waste. Whitsunday Water aims to be responsive to customer's needs and to make a positive contribution to the social, economic and environmental sustainability of the Whitsunday Region.

As a **Significant Business Activity** under the Local Government Act, Whitsunday Water & Waste is required to operate in accordance with the States Code of Competitive Conduct. This will be achieved through delivering excellent customer service, environmental management and efficient operations while maximising the return to Council. The range of initiatives contained in this Business Management Plan (and supporting strategies) have been developed to ensure that these outcomes are delivered by the business.

The purpose of this **Annual Performance Plan** is to outline the commercial objectives, financial capacity, levels of service, Councils expectations and strategic business activities of Whitsunday Water and Waste for the period 2021-2026. The Annual Performance Plan provides a direct "line of sight" between Councils Vision (as contained in its Corporate Plan) and Whitsunday Water and Waste activities.

The main challenges to be addressed by the business include:

- **Financial** – understanding the pricing (10-year price path) and costing (Op X and Cap X) of the business;
- **Commercialisation/Business Unit** – transition the business to a more commercial mode of operation;
- **Improved Customer Service** through providing real time information to stakeholders;
- **Asset Management:** implementation of long term strategies for managing assets in a manner that supports innovation and sustainability service delivery; and
- **Water Security and Quality:** implementing source water protection (including demand management) and development/implementation of the Drinking Water Quality Management System
- **Waste Collection, Recovery and Landfilling:** developing waste services and systems and infrastructure that ensure minimal environmental impact and support long term regional strategies to increase resource recovery and recycling

Whitsunday Water and Waste Business Management Plan



Detailed strategies for delivering these outcomes are outlined in the **Strategic Action Plan** in Section 4.

## 1 Introduction

### 1.1 Purpose of this Document

The purpose of this Business Management Plan is to:

- Provide a succinct overview of the Whitsunday Water and Waste business;
- Establish a long-term strategic direction for the business (including targeted outcomes);
- Highlight key challenges confronting the business;
- Summarise the strategies developed by the business to address those challenges and deliver the nominated outcomes; and
- Demonstrate a commercially viable future for the business.

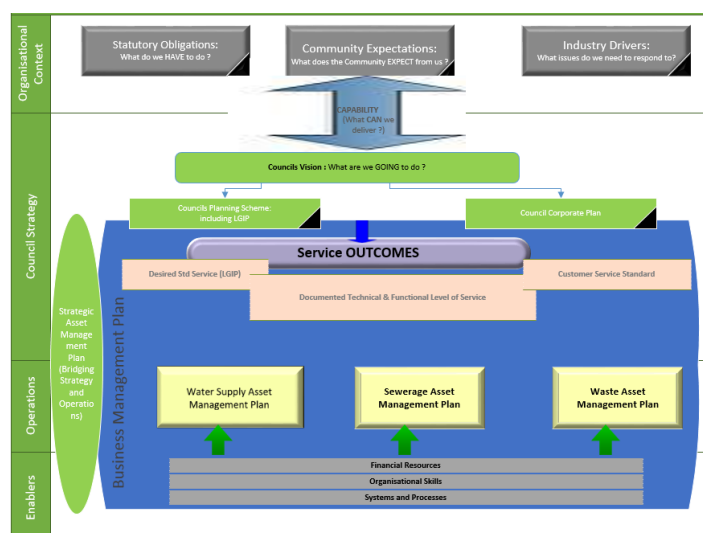
### 1.2 Plan Framework

Whitsunday Water and Waste activities are aligned with Councils Corporate Vision. The Business Management Plan has been designed to reflect:

- Councils **Planning Scheme** as the document which defines Councils growth strategy for the Whitsunday region; and
- Councils **Community and Corporate Plans** which collectively summarise the service outcomes intended by Council.

To ensure that the strategies contained within this Business Management Plan are relevant to the overall corporate direction of Council, each proposed initiative has been linked (or “mapped”) to an equivalent driver in the Corporate Plan (refer Strategic Action Plan (Sect 4.1)). How these initiatives are implemented is then summarised in a series of operating strategies including the Water and Sewerage Asset Management Plans, the financial forecasts (Appendix A), and service strategy. A summarised version of the business then informs the Councils **Strategic Asset Management Plan (SAMP)** which has been structured to be consistent with the international standard for Asset Management (ISO 55000). The relationship between the Business Management Plan and Councils corporate documentation is illustrated schematically on Figure 1.1.

**Figure 1.1 -Integration of the Business Management Plan with Council corporate documents**



## 2 Strategic Objectives

### 2.1 Vision and Mission

The Vision and Mission statements are intended to succinctly define the ambition of Whitsunday Water to develop a more commercial approach to its business.

The **Mission Statement** for Whitsunday Water is:

| Mission Statement                                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Whitsunday Water will deliver Councils objectives through a commercial and customer orientated mindset with a sound technical foundation.</i>            |
| <i>Whitsunday Waste will provide a waste service that supports and encourages the community to reduce waste to landfill and increase resource recovery.</i> |

The **Vision Statement** for Whitsunday Water is:

| Vision Statement                                                                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Whitsunday Water will play a central role in ensuring that the Whitsundays reputation as a venue of internationally recognised natural beauty is enhanced through providing innovative solutions, improving service outcomes and a commitment to the environment</i> |

### 2.2 Our Values

Whitsunday Water businesses functions in a way that supports the core Values of Council which are:

- **Accountability** – We are responsible, open and transparent about what we do and how we do it
- **Unity** – We work together as a cohesive and proactive team
- **Trust** – We foster trust within our community and organisation
- **Leadership** – We provide good direction and good decision making for our organisation and community in an understanding environment that embraces continuous improvement
- **Pride** – We take pride in our diverse community and the service we deliver
- **Safety** – We actively care for the health and wellbeing of our organisation and community

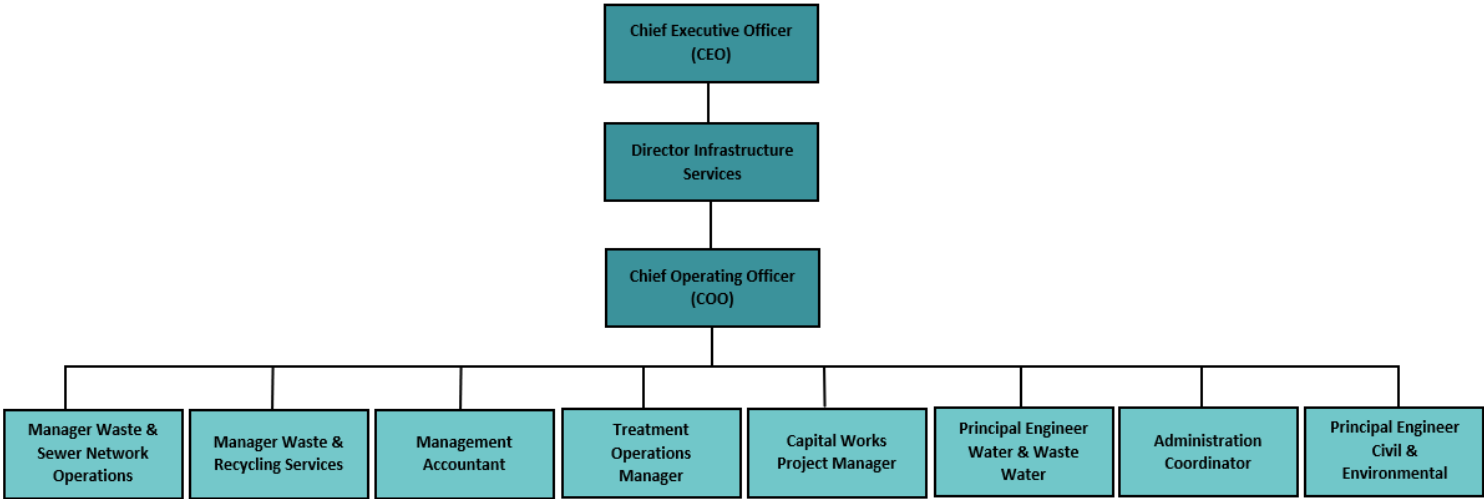
### 2.3 Organisational Structure

The organisational structure reflects the functional outcomes required from the business. The approach provides greater accountability for achievement of specific outcomes and focus on business priorities. Figure 2.1 provides a schematic summary of the organisational structure and Table 2.1 provides a succinct summary of responsibility across the business.



Whitsunday Water and Waste Business Management Plan

Figure 2.1 – Whitsunday Water and Waste Business Organisational structure





**Table 2.1 - Management Responsibility**

| <b>Role</b>                                                   | <b>Responsibility</b>                                                                                                                                                             | <b>Priorities</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Director, Infrastructure Services</b>                      | Responsible for the development and implementation of a business strategy which delivers the Council strategic objectives (as outlined in its Planning Scheme and Corporate Plan) | <ul style="list-style-type: none"> <li>• Development of a Business Management Plan for Water Services</li> <li>• Overall responsibility for delivering the Water Services Business Plan</li> <li>• Manage the business to achieve the best interest of Council and the community</li> <li>• Delegate accountability to the Chief Operating Officer and allocate sufficient resources to ensure that the business can meet its obligations as defined in the Business Management Plan;</li> <li>• Bear ultimate financial responsibility for the Water Services Business; and</li> <li>• Report to Council against nominated performance targets</li> </ul>                                      |
| <b>Chief Operating Officer, Whitsunday Water &amp; Waste</b>  | Responsible for all aspects of the "day to day" management of the Water Services business                                                                                         | <ul style="list-style-type: none"> <li>• Delivery of the Water Services Business Plan</li> <li>• Coordination of the water businesses strategic activities (both within the business and across the broader Council);</li> <li>• Delegate accountability to functional managers and staff;</li> <li>• Long term financial management</li> <li>• Allocate sufficient resources to ensure that the business can meet its obligations as defined in this Business Plan</li> <li>• Establish and maintain effective regional alliances</li> <li>• Report to the Director, Engineering Services against nominated operational performance targets</li> </ul>                                         |
| <b>Principal Engineer – Civil &amp; Environmental W/Water</b> | Responsible for forecasting and planning to deliver sustainable water service outcomes that address current and future challenges                                                 | <ul style="list-style-type: none"> <li>• Strategic Asset Management</li> <li>• Criticality assessment</li> <li>• Water Security Assessment</li> <li>• Strategic Infrastructure Planning (including growth and renewal planning)</li> <li>• Detailed Planning and design</li> <li>• Condition and Performance monitoring</li> <li>• Policy and standards</li> <li>• RPEQ oversight - Infrastructure Planning</li> </ul>                                                                                                                                                                                                                                                                          |
| <b>Principal Engineer – Water &amp; Wastewater</b>            | Responsible for efficient and compliant operation and maintenance of water and wastewater assets including identification of continuous improvement business practices            | <ul style="list-style-type: none"> <li>• Partner with and engage with federal and state governments, industry boards and commercial leaders to incorporate industry knowledge into Whitsunday Water operations where practical</li> <li>• Undertake technical engineering review of water and sewer treatment assets to identify continuous improvement through operational opportunities and short /long term planning outcomes</li> <li>• Facilitate capacity building in Whitsunday Water staff through informal professional development opportunities</li> <li>• Manage commercial contracts for treatment and networks</li> <li>• RPEQ oversight – Water &amp; Sewer Treatment</li> </ul> |
| <b>Water &amp; Waste Major Projects Engineer</b>              | Responsible for the delivery of the capital works program                                                                                                                         | <ul style="list-style-type: none"> <li>• Capital works asset delivery including procurement, construction management, commissioning and handover</li> <li>• Project services</li> <li>• RPEQ oversight – Capital/Civil Projects</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Manager, W&amp;S Network Operations</b>                    | Responsible for operating and maintaining the water services network assets to achieve the businesses service objectives and meet statutory obligations                           | <ul style="list-style-type: none"> <li>• Water and Sewer network operations</li> <li>• Planned and responsive maintenance</li> <li>• Risk management and contingency planning</li> <li>• Electrical Services</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Treatment Operations Manager</b>                           | Responsible for management of the businesses (water and wastewater) treatment and raw water bores                                                                                 | <ul style="list-style-type: none"> <li>• Treatment Services</li> <li>• Laboratory Services</li> <li>• Trade Waste Services</li> <li>• Environmental Management</li> <li>• Raw water processing</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Manager Waste &amp; Recycling Services</b>                 | Responsible for efficient and compliant waste collection, recovery and landfilling activities                                                                                     | <ul style="list-style-type: none"> <li>• Landfill management</li> <li>• Kerbside Waste and Recycling</li> <li>• Resource Recovery</li> <li>• Regional Waste Strategy Development and Implementation</li> <li>• Waste Education</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

## 3 Operating Environment

### 3.1 General

The objective of this section of the Annual Performance Plan is to provide a succinct summary of the context within which Whitsunday Water and Waste operates and the outcomes that the business is targeting. In effect this section seeks to align the demands of external stakeholders (what they want the business to do) with the business capacity (what resources we have to deliver) through an open and transparent discussion on willingness to pay.

### 3.2 External Drivers

Management of Local Government owned Water and Waste Services Businesses has become progressively more challenging in recent decades. Increased regulation, changes in expectations, diminution in financial support from State and Commonwealth government and capacity constraints are factors for the business to address. Some of the main external drivers include:

#### Legislative Obligations

Water and Sewer are subject to at least twelve different legislative Acts, which are administered by up to seven state agencies (Figure 3.1). Most of these regulations focus on the sustainable delivery of quality water services. Waste is subject to at least four different legislative acts, which are administered by 2 state agencies. However, as a Significant Business activity, there is also a statutory imperative for Whitsunday Water and Waste to structure its operations to meet the Code of Competitive Conduct. In addition to the current regulatory framework, it is anticipated carbon accounting may provide additional constraints and opportunities for this business unit.

#### Community Expectations

Trust in government institutions has been on the wane for several decades. The community expects public institutions to be transparent, accountable, efficient and effective. The public sector has tended to be slow to react to this change and, in some instances, we may have reached a point where the community neither understands nor values the services provided. Such a lack of understanding and engagement can prove a challenge for Council when difficult decisions need to be made.

#### The Growth Imperative

Councils play an essential role in facilitating the economic development of their region. The impact of Council activities in this regard are relevant at the state and national level. However, too strong an emphasis on growth can inadvertently create challenges for the business either directly (i.e. growth outstripping Councils capabilities) or indirectly (through capital expenditure to support growth "crowding out" investment in the existing assets). Councils Local Government Infrastructure Plan (LGIP) attempts to balance the growth and service outcomes for the region through aligning growth with Councils Strategic Asset Management Plan (SAMP) and Long-Term Financial Forecasts (LTFF).

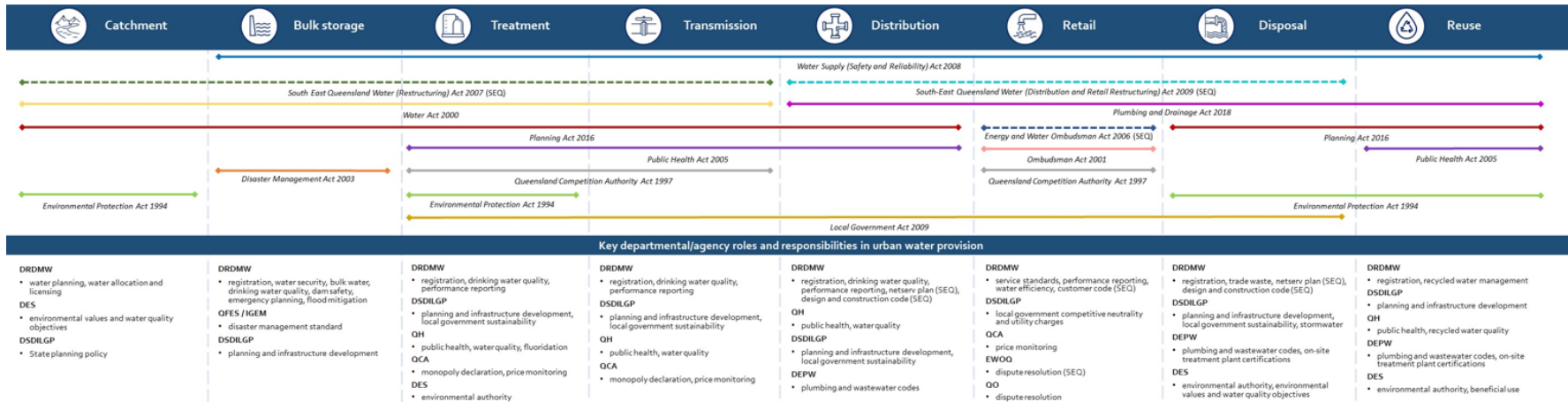
#### Service Reliability and Asset Management

The communities' expectation is that services will remain sustainable over the long term. However, the water services business has experienced some unexpected challenges in managing its water service delivery to its customers. A key part of the solution to the issue of sustainable services is the establishment of an Asset Management Framework that develops and implements operational strategies which minimise the risk of disruption.

A key part of the pathway forward outlined below is to ensure that the water services and waste management strategies prescribe a sustainable service future and reflect the requirements of the International Standard for Asset Management (ISO 55000).

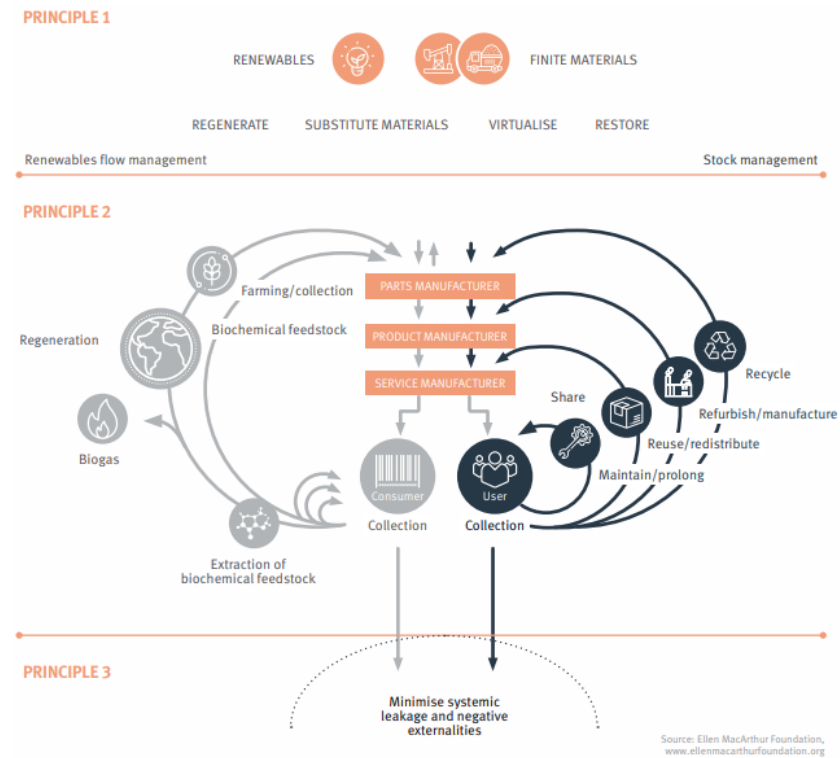
Whitsunday Water and Waste Business Management Plan

**Figure 3.1 – Queensland Water Industry Regulatory Framework<sup>1</sup>**



<sup>1</sup> Diagram provided by Qld Water 2021

Figure 3.2 – Queensland Waste Industry Circular Economy Framework<sup>2</sup>



<sup>2</sup> Diagram Source Ellen MacArthur Foundation 2021 – Queensland Government - Waste Management and Resource Recovery Strategy

### 3.3 Stakeholder Expectations

Table 3.1 provides a succinct summary of the expectations of key stakeholders on Whitsunday Water and Waste business. The various roles of Council (i.e. as owner, community representative, service provider, regulator and planning authority) are discussed separately to identify the specific needs that Council may have in each of these roles.

**Table 3.1 – Stakeholder Expectations**

| Stakeholder                                                            | Expectations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Council as Owner</b>                                                | Establishing the strategic direction for the business and setting performance targets which drive the realisation of the agreed strategy<br>The primary role for "Council as owner" is to discharge its fiduciary duty by ensuring that the Water and Waste Service business remains financially sustainable over the long term                                                                                                                                                                     |
| <b>Council as Community Representative</b>                             | <ul style="list-style-type: none"> <li>As community representative, the council will be responsible for providing advice to the business on issues relevant to the community and advocating on their behalf</li> </ul>                                                                                                                                                                                                                                                                              |
| <b>Council as provider of Services to Whitsunday Water &amp; Waste</b> | <ul style="list-style-type: none"> <li>As a service provider to Whitsunday Water &amp; Waste, Council will be responsible for delivering service outcomes required by the business</li> </ul>                                                                                                                                                                                                                                                                                                       |
| <b>Council as regulator</b>                                            | <ul style="list-style-type: none"> <li>As quasi regulator, the Council will be responsible for overseeing the environmental performance (esp. licence compliance) of the business</li> </ul>                                                                                                                                                                                                                                                                                                        |
| <b>Council as the Planning Authority</b>                               | <ul style="list-style-type: none"> <li>Council will be responsible for the development of the Planning Scheme for the Whitsunday Region</li> <li>Engage with external parties Ergon, Main Roads and Sunwater in planning for future economic development of the region</li> </ul>                                                                                                                                                                                                                   |
| <b>Suppliers</b>                                                       | <ul style="list-style-type: none"> <li>Act in good faith in providing efficient, reliable and quality services for the benefit of Whitsunday Water &amp; Waste business</li> </ul>                                                                                                                                                                                                                                                                                                                  |
| <b>Customers</b>                                                       | <ul style="list-style-type: none"> <li>Be responsive to community-based strategies such as water conservation and waste recovery and recycling measures</li> <li>Minimise their impact on the water services networks (and resultant impact on the receiving environment) and minimise resource consumption and thereby waste production</li> </ul>                                                                                                                                                 |
| <b>Executive Management Team</b>                                       | <ul style="list-style-type: none"> <li>Develop and implement the business strategy and provide the resources necessary for effective implementation</li> <li>Set high level priorities for asset management development in Council</li> <li>Raise awareness of the importance of Whitsunday Water and Waste functions</li> <li>Ensure that the actions/strategies create a business which can deliver sustainable services, commercially sound and environmentally responsible outcomes.</li> </ul> |
| <b>State Government Agencies and Regulators</b>                        | Provide advice and support in the interpretation and implementation of regulation Act professionally in managing regulatory matters :- <ul style="list-style-type: none"> <li>Department of Environment &amp; Science</li> <li>Department of Local Government, Racing and Multicultural Affairs</li> <li>Great Barrier Reef Marine Park authority</li> <li>Local Government Agencies Queensland</li> </ul>                                                                                          |
| <b>Neighbouring Councils</b>                                           | Active participation in alliances to engage effectively in building the capability of the regional water and waste industry.                                                                                                                                                                                                                                                                                                                                                                        |

### 3.4 Our Customers and Service Outcomes

#### 3.4.1 Scope of Services

The scope of services proved by Whitsunday Water and Waste is summarised in Table 3.2.

**Table 3.2 – Scheme Overview<sup>3</sup>**

| Schemes                     | No of Water Assessments | No of Sewerage Assessments | No of Waste Assessments | No of Recycling Assessments |
|-----------------------------|-------------------------|----------------------------|-------------------------|-----------------------------|
| Cannonvale to Shute Harbour | 6,992                   | 6,528                      | 7,760                   | 4,818                       |
| Proserpine                  | 1,940                   | 1,657                      | 3,349                   | 2,427                       |
| Bowen                       | 5,424                   | 4,405                      | 6,441                   | 4,368                       |
| Collinsville                | 1,310                   | 1,170                      | 1,307                   | 1,021                       |
| <b>TOTAL</b>                | <b>15,666</b>           | <b>13,760</b>              | <b>18,857</b>           | <b>12,634</b>               |

#### 3.4.2 Level of Service

**Table 3.3 – Level of Service - Waste**

| Functional Levels of Service<br>(how the end user may define its experience) |                        |                                                                                                                                                            | Technical Level of Service<br>(Specific metrics that are driving the business) |                                                            |
|------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------|
|                                                                              |                        |                                                                                                                                                            | Performance Measure                                                            | Perf. Target<br>(recommended)                              |
| Effective                                                                    | Service Reliability    | Improved service standards through the extension of kerbside waste and recycling collection services to unserved areas                                     | Preparation and implementation of Waste Strategy Actions                       | Kerbside collection services provided to 90% of households |
|                                                                              |                        | Review and provision of waste infrastructure to ensure service levels are improved to meet state waste reduction targets and account for population growth | Preparation and Review of Regional Waste Strategy                              | Current Waste Strategy                                     |
|                                                                              | Service Disruption     | Minimum disruption to waste facility service levels and waste collection services                                                                          | Landfill operating hours                                                       | Open 363 Days per year                                     |
|                                                                              |                        |                                                                                                                                                            | Transfer Station operating hours                                               | Open 363 Days per year                                     |
|                                                                              |                        |                                                                                                                                                            | Kerbside Collections                                                           | <1 missed collection per 1000 services                     |
|                                                                              | Officer Response times | Customer Response Management framework                                                                                                                     | Response lead time to customer communications                                  | Within 7 business days                                     |
|                                                                              |                        |                                                                                                                                                            | Response time to bin/replacement requests                                      | Within 7 business days                                     |
|                                                                              |                        |                                                                                                                                                            | Missed bin service to affected property                                        | Within twenty-four (24) hours notice                       |

<sup>3</sup> Statistics are as at 2017/18

## Whitsunday Water and Waste Business Management Plan

| Functional Levels of Service<br>(how the end user may define its experience) |                      |                                                                                                                                                   | Technical Level of Service<br>(Specific metrics that are driving the business)                                                                             |                                                               |
|------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
|                                                                              |                      |                                                                                                                                                   | Performance Measure                                                                                                                                        | Perf. Target<br>(recommended)                                 |
| Sustainable                                                                  | Environmental Impact | No adverse environmental impact of waste facilities                                                                                               | Compliance with Environmental Authorities and General Environmental duties                                                                                 | No Environmental Protection Orders                            |
|                                                                              |                      | Waste Diversion from landfill                                                                                                                     | Waste Recovery and diversion targets maintained and improved                                                                                               | 30% diversion from landfill                                   |
|                                                                              |                      | Carbon footprint                                                                                                                                  | Compliance with emerging carbon accounting rules and standards whilst maintaining value to community (not permanently on selling high value opportunities) | Continued compliance with carbon reduction legislated targets |
| Affordable                                                                   | Value for money      | The ratepayer is getting "value for money" for the waste services it received                                                                     | Pricing reflects efficient long run cost of production                                                                                                     | 90% Full Cost Recovery                                        |
|                                                                              |                      | Assessing each recycling, waste diversion, carbon reduction activity as cost and opportunity and maximising community's flexibility going forward | Full transparency of cost / value of regulatory environment and our response                                                                               | Full transparency and valuation of future waste activities    |

As required under the Water Supply (Safety and Reliability) Act, Customer Service Standards are published on an annual basis. These include the following:

Table 3.4 – Level of service - Sewerage

| Functional Levels of Service<br>(how the end user may define its experience) |                    |                                                                                                                                     | Technical Level of Service<br>(Specific metrics that are driving the business) |                                                                                          |                               |
|------------------------------------------------------------------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-------------------------------|
|                                                                              |                    |                                                                                                                                     | SWIM Code                                                                      | Performance Measure                                                                      | Perf. Target<br>(recommended) |
| Effective                                                                    | Supply Reliability | The water services network has the capacity to distribute sufficient supply to meet the needs of the region                         | AS38                                                                           | Number of sewerage mains breaks and blockages (No)                                       | 40                            |
|                                                                              |                    |                                                                                                                                     | AS39                                                                           | Number of sewer main breaks per 100km sewer main                                         | 70                            |
|                                                                              |                    |                                                                                                                                     | CS28                                                                           | Number of sewage odour complaints                                                        | 50                            |
|                                                                              | Service Disruption | Minimum disruption to water supply and sewerage services to all ratepayers                                                          | AS41                                                                           | Average frequency of unplanned interruptions per 1000 connected properties per year (No) | <10                           |
|                                                                              |                    |                                                                                                                                     | CS33                                                                           | (Average) Response/reaction time for incidents (sewerage) (Mins)                         | 540                           |
|                                                                              |                    |                                                                                                                                     | CS29                                                                           | All sewerage service complaints (all aspects of sewerage business)                       | 300                           |
|                                                                              | Sewerage Overflow  | Overflows to private property occur very rarely.                                                                                    | CS44                                                                           | Sewage overflow to customer property instances (no)                                      | 5                             |
|                                                                              |                    |                                                                                                                                     | AS36                                                                           | Total number sewage overflows (per 100km sewer main)                                     | 5                             |
|                                                                              |                    |                                                                                                                                     | CS59                                                                           | Sewage overflows reported to environmental regulator (total, annual)                     | 2                             |
| Sustainable                                                                  | Wastewater Quality | The standard of effluent treatment does not have an adverse impact on the regional environment.                                     |                                                                                | Licence compliance (mass load evaluation)                                                | >=100%                        |
| Affordable                                                                   | Value for money    | The ratepayer is getting "value for money" for the water services it received (Customers inside Priority Infrastructure Area (PIA)) |                                                                                | Pricing reflects efficient long run cost of production                                   | 90% Full Cost Recovery        |



**Table 3.5 – Level of Service - Water**

| <b>Functional Levels of Service</b><br>(how the end user may define its experience) |                           |                                                                                                                                                                         | <b>Technical Level of Service</b><br>(Specific metrics that are driving the business) |                                                     |                                                                                          |                               |
|-------------------------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------------------------------------------------------|-------------------------------|
|                                                                                     |                           |                                                                                                                                                                         | <b>SWIM Code</b>                                                                      | <b>Customer Group/s</b>                             | <b>Performance Measure</b>                                                               | <b>Perf. Target (Recom.d)</b> |
| <b>Effective</b>                                                                    | <b>Supply Reliability</b> | The water services network has the capacity to distribute sufficient supply to meet the needs of the region                                                             | AS14                                                                                  | Inside PIA and Critical Customers                   | Number of water main breaks (per 100km main)                                             | 40                            |
|                                                                                     |                           |                                                                                                                                                                         | AS14                                                                                  | Outside PIA Customers                               | Number of water main breaks (per 100km main)                                             | 70                            |
|                                                                                     | <b>Service Disruption</b> | Minimum disruption to water supply and sewerage services to all ratepayers                                                                                              | CS42                                                                                  | Inside PIA and Critical Customers                   | Average frequency of unplanned interruptions per 1000 connected properties per year (No) | <10                           |
|                                                                                     |                           |                                                                                                                                                                         | CS37                                                                                  | Inside PIA and Critical Customers                   | Response Time – Water Incidents (min)                                                    | 240                           |
|                                                                                     |                           |                                                                                                                                                                         | CS10                                                                                  | All (by Group, where possible)                      | Water service complaints per 1000 connections (No)                                       | 120                           |
|                                                                                     | <b>(Water) Pressure</b>   | “Adequate pressure” may translate to the ability to have the shower and dishwasher going at the same time (with no noticeable loss of pressure)                         |                                                                                       | Customers inside Priority Infrastructure Area (PIA) | % time DSS achieved                                                                      | 99%                           |
|                                                                                     | <b>Water Quality</b>      | The water agency must provide safe drinking water but there is still scope for complaints with regard to taste/smell and discolouration which may not be health related |                                                                                       | All                                                 | Water quality compliance guidelines used/ required (%)                                   | 100%                          |
| <b>Sustainable</b>                                                                  | <b>Water Security</b>     | Sufficient water is available (at the source)                                                                                                                           | AS10                                                                                  | All (by Group, where possible)                      | Real water losses (L/service conn/day)                                                   | 100                           |
|                                                                                     |                           |                                                                                                                                                                         | CS9                                                                                   | All (by Group, where possible)                      | Number water quality complaints (No)                                                     | 100                           |
|                                                                                     |                           |                                                                                                                                                                         | AS11                                                                                  | All (by Group, where possible)                      | Real water losses kL/km watermain/day                                                    | 5                             |
| <b>Affordable</b>                                                                   | <b>Value for money</b>    | The ratepayer is getting “value for money” for the water services it received                                                                                           |                                                                                       | Customers inside Priority Infrastructure Area (PIA) | Pricing reflects efficient long run cost of production                                   | 90% Full Cost Recovery        |

**3.4.3 Community Service Obligations**

Community Services Obligations (CSOs) are activities which the business is instructed to undertake on a non-commercial basis. Legislation requires the scope of CSOs to be identified by Whitsunday Water and Waste in its annual reporting. Current CSOs for 2022/23 are estimated at \$ 949,172. The scope of CSOs include:

**Waste Supply:**

- Price concessions to select customer groups
- Non-implemented charges
- Costs associated with implementation of state policy; and/or
- Support to community organisations, clubs and sporting associations

**Water Supply:**

- Price concessions to select customer groups
- Access and water charges foregone



Whitsunday Water and Waste Business Management Plan

- Costs associated with implementation of state policy; and/or

**Sewerage Services:**

- Price concessions to select customer groups
- Access charges foregone
- Support to community organisations, clubs and sporting associations
- Costs associated with implementation of state policy;
- Non-implemented charges

**Waste Supply:**

- Uneconomical network to communities
- Illegal Dumping Clean-up and Landfilling

**Water Supply:**

- Uneconomical network to communities
- Non-Optimised Water Assets

**Sewerage Services:**

- Uneconomical network to communities
- Non-Optimised Sewerage Assets

Current subsidisation across different schemes for 2022/23 are estimated at **\$ 877,387**

## 4 Current Issues and Business Strategies

Whitsunday Water operates in a dynamic environment with numerous challenges including:

- Raw water costs associated with being supplied from a relatively new SunWater Scheme
- Delivering service standards with an ageing infrastructure;
- Legacy inefficient to service areas
- Facilitating growth of the region;
- Managing changes in environmental considerations (including discharge to the reef and the effects of climate change);
- Remaining financially sustainable for the long term (including managing the value of internalising / externalising carbon reduction opportunities);
- Building the capacity of the business (i.e. getting the staff/skills needed and retaining knowledge through succession planning);
- Managing increasing regulation; and
- Keeping up with changes in the water industry.

Whitsunday Water recognises that, to be successful it needs to be flexible enough to adapt to these changes.

**Table 4.1** provides a succinct summary of the strategies that have been developed by the business to address these challenges and how each action item, relates to the Council Corporate Objectives (and associated strategies)

Whitsunday Water and Waste Business Management Plan

Table 4.1 Strategic Action Plan

| Corporate Plan                |                                                                                                                                                                               | Direction                                        |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |             |       |       |  |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------|-------|--|
|                               |                                                                                                                                                                               | Whitsunday Water and Waste                       |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |             |       |       |  |
|                               |                                                                                                                                                                               | Strategy                                         | Outcomes                                                                                                                                          |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | Major Initiatives                                                                                                                                                                                                                                                                                                                                           | 22/23                                                                                                                                                                                                                                    | 23/24       | 24/25 | 25/26 |  |
| Accountability                |                                                                                                                                                                               | Commercialisation of the Water Services Business | Move toward a more commercial operation for the Water and Waste Business (as required under State regulation for Significant Business Activities) |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Develop, continually review and obtain Council sign off on this Business Management Plan.                                                                                                                                                                                                                                                                 | *                                                                                                                                                                                                                                        |             |       |       |  |
|                               |                                                                                                                                                                               |                                                  |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Produce quarterly performance reports to include reporting of the commercial business activity financial sustainability ratios.                                                                                                                                                                                                                           | *                                                                                                                                                                                                                                        |             |       |       |  |
|                               |                                                                                                                                                                               |                                                  |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Annual comparison of actual reporting to consumption forecasts and non-revenue water management.                                                                                                                                                                                                                                                          | *                                                                                                                                                                                                                                        |             |       |       |  |
|                               |                                                                                                                                                                               | Customer Service Standards                       | Investigate options to provide real time information to stakeholders                                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Report to COO on Customer Service Statistics on a monthly basis.                                                                                                                                                                                                                                                                                          | *                                                                                                                                                                                                                                        |             |       |       |  |
|                               |                                                                                                                                                                               |                                                  | How do we develop a positive, proactive and responsive customer service culture                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Participate in the organisation wide process on community engagement on levels of service.                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                          |             |       |       |  |
|                               |                                                                                                                                                                               |                                                  | Broader engagement with government, industry, business and community to inform Councils decision making                                           |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Test the current LOS to determine a “confidence interval” for reasonableness and determine if the LOS are achievable under current budget allocation (AMP).                                                                                                                                                                                               | *                                                                                                                                                                                                                                        |             |       |       |  |
|                               |                                                                                                                                                                               | Financial Management                             | Demonstrate leadership in policy direction for commercialised business units                                                                      |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Use the long-term financial models to identify a pathway to full cost pricing.                                                                                                                                                                                                                                                                            | *                                                                                                                                                                                                                                        |             |       |       |  |
|                               |                                                                                                                                                                               |                                                  |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Source a model for the purpose of developing 5-year price path and LTFF.                                                                                                                                                                                                                                                                                  | *                                                                                                                                                                                                                                        |             |       |       |  |
|                               |                                                                                                                                                                               |                                                  |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Source a model specifically designed for the water industry and prepare multiple Ltr / EP scenarios                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                          |             |       |       |  |
|                               |                                                                                                                                                                               |                                                  |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Identification, realisation of all community service obligations and ongoing review and calculation for establishing full cost recovery.                                                                                                                                                                                                                  | *                                                                                                                                                                                                                                        |             |       |       |  |
|                               |                                                                                                                                                                               |                                                  |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Introduce new policies and fees and charges for recoverable works and damage to council assets.                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                          |             |       |       |  |
|                               |                                                                                                                                                                               |                                                  |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Undertake a review of Asset Current Replacement Costs (AMP).                                                                                                                                                                                                                                                                                              | *                                                                                                                                                                                                                                        |             |       |       |  |
|                               |                                                                                                                                                                               | Asset Management                                 | Develop and implement.... Long term asset management plans that support innovation and sustainability of service delivery                         |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Develop potential ISO 55000 compliant AMPs for Water and Sewerage which provides the overarching summary of the water businesses <sup>2</sup> strategic and operational AM in conjunction with the Whole of council AM framework.<br>• Actively participate in the whole of WRC AM steering committee.                                                    |                                                                                                                                                                                                                                          |             |       |       |  |
|                               |                                                                                                                                                                               | Information Management and IT integration        | Improve understanding and mapping of assets                                                                                                       |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Integration of various information systems: <ul style="list-style-type: none"><li>Update business rules, workflows and admin processes and record in required platform.</li><li>Review assets data between information systems.</li><li>Capture operational assets register and preventative maintenance programs and schedules in one program.</li></ul> | *<br>*                                                                                                                                                                                                                                   |             |       |       |  |
|                               |                                                                                                                                                                               |                                                  | Support council’s decision to upgrade the asset management program & work ticketing system                                                        |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Work with the nominated project manager to enable update of asset and maintenance information in the field in the nominated software platform                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |             |       |       |  |
|                               |                                                                                                                                                                               | Performance Assessment Strategy                  | Implement effective, timely and accurate process for reporting                                                                                    |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Process map statutory, financial and compliance reporting.<br>• Review and rationalise statutory and internal reporting.                                                                                                                                                                                                                                  | *                                                                                                                                                                                                                                        |             |       |       |  |
|                               |                                                                                                                                                                               | Unity and Safety                                 | Risk Management                                                                                                                                   | Risk General |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                             | • Undertake appropriate risk management training.<br>• Undertake ongoing condition ratings program of all asset classes.<br>• Assessment of desired fire flows compliance against desired standards of service including prioritisation. | *<br>*<br>* |       |       |  |
| Business Contingency Planning | • Review contingency plans that support Councils emergency disaster management planning (PPRR) capabilities.<br>• Review contingency plans for planned major asset shutdowns. |                                                  |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |             |       |       |  |
| HRM Strategy                  | Meet WPH&S obligations                                                                                                                                                        |                                                  |                                                                                                                                                   |              | • Review SOPs. annual and ongoing<br>• Review structure and role statements<br>• Undertake review of resourcing requirements for Whitsunday Water and Waste<br>• Work with HR to: <ul style="list-style-type: none"><li>review workforce skills and ages and develop and implement a strategic succession plan.</li><li>establish gap analysis to reveals short term skills shortages and establish recruitment needs</li></ul> | *<br>*<br>*<br>*<br>*                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                          |             |       |       |  |
|                               | Foster workforce culture, clear roles, responsibilities, accountabilities                                                                                                     |                                                  |                                                                                                                                                   |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |             |       |       |  |
|                               |                                                                                                                                                                               | Facilitating Growth                              | Effective and efficient management of growth and development of the                                                                               |              |                                                                                                                                                                                                                                                                                                                                                                                                                                 | • Work with Strategic Planning to ensure that all new development pays the appropriate charges and design infrastructure to avoid undue capital and operational costs (AMP)                                                                                                                                                                                 | *                                                                                                                                                                                                                                        |             |       |       |  |

## Whitsunday Water and Waste Business Management Plan

|  |  |  |                                                       |                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |  |  |  |
|--|--|--|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|--|--|
|  |  |  | Whitsunday Region                                     |                                                                                                                             |  | <ul style="list-style-type: none"> <li>Review assets handover processes to ensure assets are constructed to standard (AMP)</li> <li>Biannually update growth modelling to support LGIP processes.</li> <li>Review and provide technical advice for Development Manual updates.</li> </ul>                                                                                                                                                                                                                                                                                                                              | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |  |  |  |
|  |  |  | <b>Infrastructure Planning / Development Strategy</b> | Provide services and facilities that are consistent across region                                                           |  | <ul style="list-style-type: none"> <li>Optimise the existing water and sewerage network model to inform future infrastructure need based on design and projected water demand for the region (AM)</li> <li>Calibrate design models in alignment with council demand and pricing policies.</li> <li>Review and update the Waste Management Strategy for the Whitsunday Region in alignment with Queensland Waste strategy</li> </ul>                                                                                                                                                                                    | * |  |  |  |
|  |  |  |                                                       | Ensure proposed capital works programs are achievable                                                                       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  | <ul style="list-style-type: none"> <li>Partake in Project Management Framework. Ongoing</li> <li>Align capital expenditure with LOS, willingness to pay and price path if adopted by council.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                               | * |  |  |  |
|  |  |  | <b>Demand Management</b>                              | Promote water conservation                                                                                                  |  | <ul style="list-style-type: none"> <li>Establish the framework for demand management including: <ul style="list-style-type: none"> <li>Water wise &amp; recycling education program through schools.</li> <li>Develop demand management strategy.</li> <li>Review the manner in which water restrictions are applied throughout the WIM alliance and establish a compliance framework.</li> <li>Review Pricing path / policy.</li> </ul> </li> </ul>                                                                                                                                                                   | * |  |  |  |
|  |  |  |                                                       | Present options for billing reform to Council and implement if resolved                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |
|  |  |  |                                                       | Direct Demand Management and Leak reduction                                                                                 |  | <ul style="list-style-type: none"> <li>Engage with the community on water conservation and manage water supply security (AMP)</li> <li>Targeted leakage reduction and assess the impact mitigation on proposed upgrade programs. (AMP)</li> <li>Align meter data and asset pickup</li> </ul>                                                                                                                                                                                                                                                                                                                           | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  | <ul style="list-style-type: none"> <li>Develop demand management plan and incorporate into future revisions of the WAMP</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |   |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  | <ul style="list-style-type: none"> <li>Regional collaboration on new technologies and strategies that informs Council and the Community on water usage (AMP)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  | <ul style="list-style-type: none"> <li>Implement district metering program</li> <li>Implement simultaneous demand review prior to renewal.</li> <li>Demand management – trial smart meter program. (AMP)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                    | * |  |  |  |
|  |  |  |                                                       | Reduce system losses and meet statutory obligation for development                                                          |  | <ul style="list-style-type: none"> <li>Review the Concealed Leak Policy for legislative compliance.</li> <li>Develop district metering program</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                              | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |
|  |  |  | <b>Environment Sustainability Strategy</b>            | Ensure environmental compliance in the business operations.                                                                 |  | <ul style="list-style-type: none"> <li>Develop recycled water management plan</li> <li>Develop and communicate with stakeholders recycled water agreements</li> <li>Update Waste Management Strategy</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |
|  |  |  | <b>Operations Management</b>                          | Ensuring effective management in the delivery of water and sewerage services which meets our customer service standard KPIs |  | <ul style="list-style-type: none"> <li>Review scheduled maintenance programs.</li> <li>Support corporate service adoption of work ticketing software.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                       | * |  |  |  |
|  |  |  |                                                       | Improve cost of delivering services through operational efficiencies                                                        |  | <ul style="list-style-type: none"> <li>Develop operational skills and capabilities for the rollout of SCADA systems.</li> <li>Undertake SCADA strategy aligning to collaborative data dictionary</li> <li>Identify, evaluate and report to council energy saving initiatives for solar and processes.</li> <li>Continue review of current data against ML flow data and compare to previous years</li> </ul>                                                                                                                                                                                                           | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  | <ul style="list-style-type: none"> <li>Review plant and fleet utilisation versus market availability, future capital planning to ensure business costs and rates are justified by positive NPV</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                              | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  | <ul style="list-style-type: none"> <li>Annual review of Drinking Water Quality Management Plan and systems.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | * |  |  |  |
|  |  |  | <b>Water Source and Quality Management</b>            | Develop effective, customer focussed water services that protect the public health                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |
|  |  |  |                                                       | Develop a planned approach to securing the Whitsunday Regions water supply                                                  |  | <ul style="list-style-type: none"> <li>Analyse raw water quality and reliability, review source water risk assessment.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | * |  |  |  |
|  |  |  | <b>Maintenance Management Strategy</b>                |                                                                                                                             |  | <ul style="list-style-type: none"> <li>Develop Maintenance Strategy including (AMP): <ul style="list-style-type: none"> <li>Develop appropriate Cap X/OPx strategies based on asset function (WIM Alliance)</li> <li>Utilising the regional collaborative framework, review processes for Cap x/OPx assets on the basis of criticality</li> <li>Review formally documented response levels of service for proactive and reactive maintenance</li> <li>Review the current proactive inspection regime for all water &amp; sewer assets and adopt into maintenance software platform</li> </ul> </li> </ul>              | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |
|  |  |  | <b>Asset Renewal Strategy</b>                         |                                                                                                                             |  | <ul style="list-style-type: none"> <li>Implement district CCTV sewer pipeline and jump up investigation program, and manhole inspection program (AMP).</li> <li>Continue to collect condition information for the entire water, sewer and waste network which may assist in refining predictor models (AMP)</li> <li>Partake in the development of a program for assessing asset useful lives, prioritising renewals, incorporating new technologies (AMP)</li> <li>Review data structure and classifications with the asset management team to enable a consistent approach to the analysis of asset data.</li> </ul> | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |
|  |  |  |                                                       |                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |

Whitsunday Water and Waste Business Management Plan

|            |  |                                                         |                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |   |  |  |  |
|------------|--|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|--|--|
| Leadership |  | Waste Water Treatment, Effluent and Leachate Management |                                                                                                                                 |  | <ul style="list-style-type: none"><li>• Trade Waste implement volumetric charging and continue business owner’s education on the goals of the scheme on a case-by-case basis.</li><li>• Implement and approach to trade waste compliance that promotes the goals of improving the quality of the wastewater to the network.</li><li>• Implement education of the business owner on improving quality of waste, thereby reducing damage to the network and the costs of processing the waste to the community.</li><li>• Undertake targeted program of Inflow and Infiltration identification and develop prioritised program for renewal/relining of network assets (AMP).</li><li>• Assess outcome of the relining program and review flow data on the treatment plant and different catchments. Progress houses drain and jump up inflow reduction maintenance program.</li></ul> | * |  |  |  |
|            |  | Infrastructure Delivery Strategy                        | Contribute to wider service delivery by streamlining internal stakeholder consultation                                          |  | <ul style="list-style-type: none"><li>• Implement improve processes for aligning capital program between roads and water infrastructure planning teams.</li><li>• WIM Alliance capital projects purchasing opportunities.</li><li>• Programmed delivery – work with Network managers to establish maintenance and operations program. routines and capital works programming and linkages to resource and workforce planning.</li><li>• Review, update and develop Landfill Development strategy in alignment with Queensland Waste Strategy.</li></ul>                                                                                                                                                                                                                                                                                                                             | * |  |  |  |
|            |  | Water Source and Demand management                      | Contribute to the reliable /consistent potable water availability for processing plants and reduce demand on raw water aquifers |  | <ul style="list-style-type: none"><li>• Develop a recycled water scheme strategy.</li><li>• Develop a recycled water recipient strategy.</li><li>• Implement strategies that ensure reliability of water supply to improve green spaces and the quality of water discharged to the environment.</li><li>• Continue to work with the community to deliver clean, reliable, consistent water supply.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | * |  |  |  |

Legend

|   |                                          |
|---|------------------------------------------|
|   | Current year actions                     |
| * | Point achieved/progressed previous years |
|   | Action requires ongoing Review           |

## 5 The Role of Assets in Service Delivery

### 5.1 Scope of Assets

Whitsunday Water and Waste manages a portfolio of water services assets that have a combined replacement value of \$507M and a written down value of \$290M. The scope of key asset classes is summarised in Table 5.1

**Table 5.1 – Scope of Assets**

| Assets Categories                                            | Quantity / No.                |
|--------------------------------------------------------------|-------------------------------|
| <b>Water Supply</b>                                          |                               |
| Water Mains                                                  | 495.142 Klm                   |
| Water Treatment Plants (WTP)                                 | 4                             |
| Water Pumps (Stations, Boosters, HL, LL & Intakes)           | 17                            |
| Water Reservoirs                                             | 19                            |
| Bores                                                        | 13 (plus 7 contingency bores) |
| Chlorination Facilities                                      | 28                            |
| <b>Sewerage Assets</b>                                       |                               |
| Sewer Mains (Gravity and Pressure Mains)                     | 354.391 Klm                   |
| Sewer Nodes (Manholes, Vent/lamp poles, inspection openings) | 6380                          |
| Sewage Pump Stations                                         | 72                            |
| Waste Water Treatment Plant (WWTP)                           | 4                             |
| <b>Waste Assets</b>                                          |                               |
| Landfills (Operating)                                        | 2                             |
| Transfer Stations                                            | 5                             |
| Satellite Stations                                           | 11                            |
| Landfills (Remediation Phase)                                | 12                            |

### 5.2 Projected Asset Replacement Profile

Studies undertaken to date suggest that:

- The replacement value of water services assets may be understated; and
- That key asset cohorts may be approaching the end of their useful lives. This specifically includes:
  - Sewerage Pipes (especially Asbestos Cement (AC), Cast Iron (CI) and Vitrified Clay (VC)
  - Watermains (specifically Asbestos Cement (AC), Cast Iron (CI) and Galvanised (GI) mains)

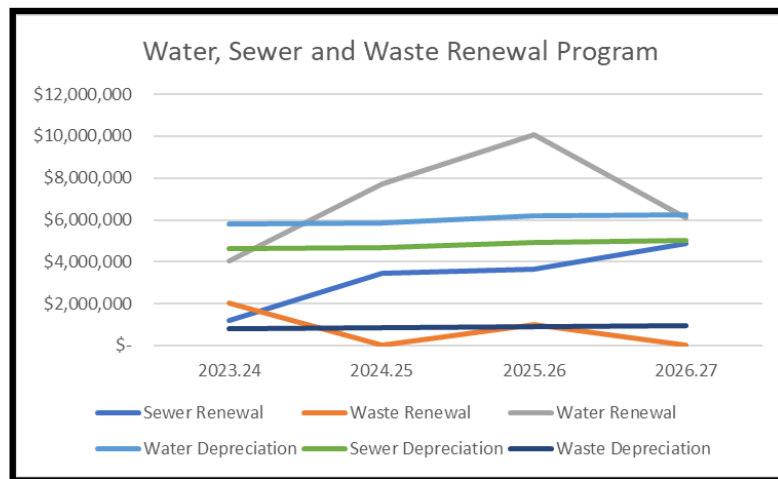
Both these asset classes represent a significant proportion of the business overall portfolio. In the case of water mains, an initial desk top review suggests that as much as 32% of the total water network may have exceeded their useful design life or are within the last ten (10) years of their asset useful life. For sewer mains, some elementary inflow/infiltration assessment has been undertaken which has identified specific catchments where gravity mains may be leaking (i.e. potentially suggesting that they are approaching the end of their economic life).

Whitsunday Water are establishing district metered areas to seek to localise losses within the water network to a zone to better target leaks. Whitsunday Water are also reducing maximum and transient pressures in Cannonvale, Cannon Valley and Airlie Beach network which we expect will allow actual asset lives (vs design average lives) to be maximised.

At this stage, the business has limited data on the condition (and performance) of much of its passive asset portfolio. This limits the businesses' ability to understand the actual performance of assets from which it could provide a more accurate forecast of the potential renewal liabilities.

The current forecast asset renewal liability for water and sewerage is summarised in Figure 5.2. All illustrated, the current short term (5year) funding (water only) should be sufficient to accommodate the businesses renewal needs.

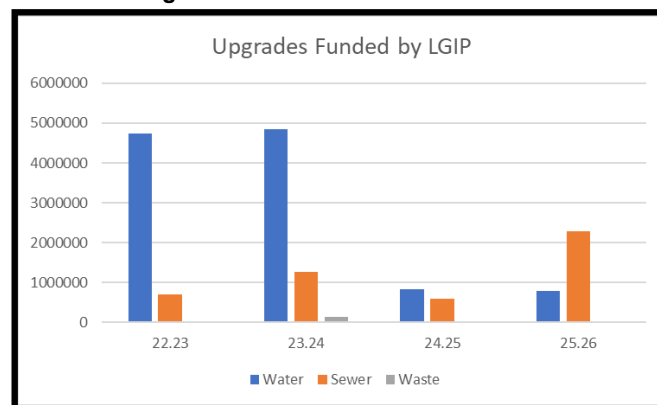
**Figure 5.2 – Asset Renewal Funded Program**



### 5.3 Projected (Growth) Capital Works Program

Recent studies (undertaken by Norlings) suggest that the Whitsunday Region will continue to grow consistently in the coming years. The Council Local Government Infrastructure Plan (LGIP) identifies the scope of trunk infrastructure necessary to accommodate this growth (refer Appendix B for detail). A graph of the proposed New Cap X is provided in Figure 5.3

**Figure 5.3 – LGIP Schedule of Works**



## 6 Financial Capabilities

### 6.1 Overview of Financial Forecasting

Whitsunday Water has developed a long-term financial forecast for both its water, sewerage and waste service activities. These models provide a detailed analysis of the projected financial performance of the business over a ten (10-year period). The key inputs into these models are the estimates of growth, demand for water services, pricing and revenue forecasts and the businesses capital investment program. The key outcomes from this modelling are forecast Statement of Cashflow, Operating Statement and Balance Sheet

The detailed financial modelling is provided in Appendix A with key financial performance indicators summarised in table 6.1

**Table 6.1 – Key Financial Performance Indicators**

| Indicator                                  | 2022/23   | 2023/24    |
|--------------------------------------------|-----------|------------|
| Operating Profit (before tax and abnormal) | 8,414,726 | 10,700,132 |
| Return on Assets (before tax)              | 2.57%     | 3.22%      |
| Debt Affordability Ratio                   | 7.27%     | 7.21%      |
| Current External Borrowings                | 39,271 m  | 36,048 m   |
| Proposed New External Borrowings           | Nil       | Nil        |

### 6.2 Key Assumptions Used in the assessment

In any financial model, it's essential that the key assumption underpinning the assessment are made clear. In the case of Whitsunday Water, these include:

#### Pricing Strategy:

- Applying **full cost recovery** to ALL services (water and sewerage);
- Earning a **positive rate of return** on the assets; and
- Growth is supported through the application of **Infrastructure Charges**, (while noting that the revenue from infrastructure charges falls well short of the Councils capital investment commitments)

#### Capital Structure:

Over the next four (4) years, the businesses capital structure (both internal and external loans) will reduce debt by 8%. After the 4-year period, the debt is forecasted to reduce to \$25.4M. The debt is well below commercial capital structures of between 40% and 60% debt. However, a lower capital structure allows the business greater financial flexibility in responding to unexpected events.

#### Demand and Growth Assumptions

Regional growth (population and industry) provides higher numbers of users which has an impact on the businesses capital and operational expenditure. The business is also forcing on the case where growth/contraction of demand per capita could have a significant impact on the water businesses financial projections (with overall growth notionally increasing revenues) and demand reduction constraining revenues but may also defer capital costs (and associated downstream Op X)



#### **Notional Capital Structure and Treatment of Surpluses:**

Whitsunday Water and Waste are wholly owned Commercial Business unit of Whitsunday Regional Council. Whitsunday Water and Waste's notional capital structure is via 100% equity funding from Council. Any surplus earned by a business unit of Council is returned as a dividend to Council. This return is in recognition that business units have been established to further the good governance of the region. Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

Whitsunday Water and Waste provides returns to Council including:

- Council applies a service charge to the business in the order of \$3.731m;
- The business has historically provided a payment back to council. Price path would need to reflect equivalent commercial return on investment to enable these significant business activities to provide a dividend to Council.

#### **Capital Investment:**

The key criteria that drive the businesses Capital investment decisions are

- Making a positive rate of return;
- Managing risk; and
- A proactive bias toward managing critical infrastructure

The forecast scope of capital investment (renewal and growth infrastructure) is summarised on Figures 5.1 and 5.2.

### **6.3 Financial Accountability**

**Whitsunday Water is responsible for:**

- Maintaining its long-term financial forecasts (and providing the outcomes of which into the Council broader LTFF);
- Providing information to Council systems to facilitate effective financial management; and
- Responding to the needs of Council in a timely manner.

**Council is responsible for** providing the following financial services

- Providing and maintaining the systems that support Councils financial accountability;
- Managing the program of audit for Council;
- Providing financial advice and support to Whitsunday business as a commercialised entity; and
- Council will be responsible for final decisions on operational and capital funding allocations.

## 7 Risk Management

An assessment of risks associated with service delivery from water assets has identified critical risks to Council.

The Council's risk assessment process identifies credible risks with regards to, the likelihood of the risk event occurring, the consequences should the event occur, develops a risk rating, evaluates the risk and develops a risk treatment plan for non-acceptable risks.

Critical risks, being those assessed as 'Very High (VH)' - requiring immediate corrective action; 'High (H)' – requiring corrective action in the near future and 'Medium (M)'. These require action at sometime within the following three years and are summarised in Table 7.1. below.

**Table 7.1 – Key Risks**

| Business Element                                                           | Risk                                                                                                                                                                                                                     | Risk Rating      | Actions                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Potable Water</b>                                                       |                                                                                                                                                                                                                          |                  |                                                                                                                                                                                                                                                                                                                                                                   |
| <b>LGIP Funding for infrastructure</b>                                     | Funding for infrastructure and programs under LGIP is not awarded leaving a significant shortfall in funding for critical infrastructure                                                                                 | <b>Very High</b> | Implementation of LGIP and abide by listed project delivery program.<br>Acknowledge of growth contributions for existing trunk assets (allocations, plants and trunk networks), even if only against debt to Council<br>Lowering of KPIs to allow for more efficient Renewals Spend<br>Mandatory on call for maintenance and operations staff to support strategy |
| <b>Limited Communication and co-operation with other works departments</b> | Bringing forward of Water network upgrades that are not budgeted for (or vice versa). Redoing of works after completed to accommodate other external works. (e.g. resealing of roadway to accommodate water main renewal | <b>Low</b>       | Formalise improved internal communication processes with other department's programs and all grant applications that may be relevant                                                                                                                                                                                                                              |
| <b>Allocation Tariff exceeds design daily</b>                              | Encourage over usage of water resulting in additional strain on network / bring forward of upgrades that are not necessary                                                                                               | <b>Medium</b>    | Consider removal of Allocation Tariff and careful setting of allocation levels, careful communication on demand management                                                                                                                                                                                                                                        |
| <b>Continued High water usage</b>                                          | Additional strain on network bring forward of upgrades that are not necessary Reservoir upgrades                                                                                                                         | <b>High</b>      | Implement district metering program and meter renewal / smart meter programs, Targeted leakage reduction in Bowen and target projects where upgrades are more likely not be used by high growth rates;<br>Account for key asset capacity by scheme annually so that costs (debt) and capacity set aside for growth understood clearly by scheme                   |

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### Whitsunday Water and Waste Business Management Plan

| Business Element                                                                               | Risk                                                                                                                                                                                                                     | Risk Rating | Actions                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Underuse of new technology / procedures / materials</b>                                     | Under or overuse of technology inefficiently                                                                                                                                                                             | Medium      | Work with WIM alliance partners and industry participants (other operators) and collaborate on trials                                                                                                                                                                                                                                                             |
| <b>Carbon Tax / Carbon accounting</b>                                                          | Incorrect baseline (set publicly without sufficient data and assessment of detail of opportunity)                                                                                                                        | Medium      | Take on project planning obligations for these matters with support of other teams in Council who understand there are different challenges.                                                                                                                                                                                                                      |
| <b>Water network hydraulic model</b>                                                           | Updated model reasonably accurate at current higher design demand but would require further refinement if when design demand (and allocation tariff) were revisited                                                      | Medium      | In house modelling capacity and clear modelling parameters and levels of service.<br>Set supporting modelling firm on multi year contract                                                                                                                                                                                                                         |
| <b>Accepting inadequate designs and poorly constructed infrastructure from land developers</b> | Undersized infrastructure provided                                                                                                                                                                                       | High        | Clear and firm view on developer contributions and in particular outside PIA contributions, supported by Council                                                                                                                                                                                                                                                  |
| <b>Sewer</b>                                                                                   |                                                                                                                                                                                                                          |             |                                                                                                                                                                                                                                                                                                                                                                   |
| <b>LGIP Funding for infrastructure</b>                                                         | Funding for infrastructure and programs under LGIP is not awarded leaving a significant shortfall in funding for critical infrastructure                                                                                 | Very High   | Implementation of LGIP and abide by listed project delivery program.<br>Acknowledge of growth contributions for existing trunk assets (allocations, plants and trunk networks), even if only against debt to Council<br>Lowering of KPIs to allow for more efficient Renewals Spend<br>Mandatory on call for maintenance and operations staff to support strategy |
| <b>Limited Communication and co-operation with other works departments</b>                     | Bringing forward of sewer network upgrades that are not budgeted for (or vice versa). Redoing of works after completed to accommodate other external works. (e.g. resealing of roadway to accommodate sewer main renewal | Low         | Formalise improved internal communication processes with other department's programs and all grant applications that may be relevant                                                                                                                                                                                                                              |
| <b>Continued high volume of waste water treatment due to inflow and infiltration</b>           | Additional strain on network bring forward of upgrades that are not necessary<br>Treatment Plant and/or pump station upgrades                                                                                            | High        | Implement district CCTV sewer pipeline and jump up investigation program.<br>Implement manhole inspections programs.<br>Targeted leakage reduction in Bowen and target projects where upgrades are more likely not be used by high growth rates                                                                                                                   |
| <b>Use of new technology / procedures / materials</b>                                          | Under or overuse of technology inefficiently                                                                                                                                                                             | Medium      | Work with Government partners and industry participants (other operators) and collaborate on trials                                                                                                                                                                                                                                                               |

| Business Element                                                                               | Risk                                                                                                                                                                | Risk Rating      | Actions                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sewer network hydraulic model</b>                                                           | Updated model reasonably accurate at current higher design demand but would require further refinement if when design demand (and allocation tariff) were revisited | <b>Medium</b>    | In house modelling capacity and clear modelling parameters and levels of service.<br>Set supporting modelling firm on multi year contract                                                                       |
| <b>Accepting inadequate designs and poorly constructed infrastructure from land developers</b> | Undersized infrastructure provided                                                                                                                                  | <b>High</b>      | Clear and firm view on developer contributions and in particular outside PIA contributions, supported by Council                                                                                                |
| <b>Waste</b>                                                                                   |                                                                                                                                                                     |                  |                                                                                                                                                                                                                 |
| <b>Waste Levy Regulatory changes</b>                                                           | Loss of revenue and additional financial burden on ratepayers                                                                                                       | <b>High</b>      | Work with LGQA to request State Government to continue to offset the burden of the waste levy on Queensland households by continuing the current advance payments until at least the next term of government.). |
| <b>Limited access to grant funding for delivery of Waste strategy targets</b>                  | Funding for resource recovery and landfill diversion is not continued [Example RRTAP funding]                                                                       | <b>Very High</b> | Work with LGQA to ensure WRC is well represented in working groups.<br>Work through LAWMAC to collaborate on opportunities                                                                                      |
| <b>High volumes of waste to landfill</b>                                                       | Capital costs for landfill infrastructure need to be brought forward.<br>Council not able to meet Waste Strategy targets for waste diversion from landfill          | <b>Medium</b>    | Waste Education to encourage recycling and resource recovery.<br>Work with WIM alliance and explore industry participants (other Councils) to collaborate on resource recovery opportunities.                   |
| <b>Carbon Tax / Carbon accounting</b>                                                          | Incorrect baseline (set publicly without sufficient data and assessment of detail of opportunity                                                                    | <b>Very High</b> | Raised with Corporate Finance and NRM but requires further resolution (cyclone hard waste allowance at a minimum)                                                                                               |
| <b>Regulatory Changes</b>                                                                      | State government mandates waste diversion for specific categories of waste [Example FOGO] requiring additional resources and funding                                | <b>Medium</b>    | Work with LGQA to ensure WRC is well represented in working groups.<br>Prepare sound Waste Management Strategy and Waste Education Plan                                                                         |
| <b>Significant changes to waste volumes to landfill</b>                                        | Increased resource recovery and recycling results in Reduction in waste revenue while operational costs increase                                                    | <b>High</b>      | Development of Waste Strategy with financial triggers / full cost recovery                                                                                                                                      |

## **8 Enablers**

### **8.1 Support Services**

HR, and IT services will still be provided by Council but the water business will first define its requirements. Day to day management of HR/IT will be a corporate services responsibility while usage of the services/systems will be the responsibility of the Water Business. The Water business is responsible for the data generated by the business and following the processes established by the Council

### **8.2 Safety:**

Safety is everyone's responsibility. The Council provides the overall OH&S framework while the business itself is responsible for executing appropriate safety processes on a day-to-day basis. Safety is one of Council's six corporate values. We actively care for the health and wellbeing of our organisation and community.

Whitsunday Water and Waste Business Management Plan

## 9 Appendix A – Outcomes from Financial Modelling

### A.1 Statement of Income - Water

| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES<br>Income Statement for the periods ending 30 June | Water               |                     |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
|                                                                                                                                       | Est Act 2023        | 2023/24             |
|                                                                                                                                       | \$                  | \$                  |
| <b>Operating revenue</b>                                                                                                              |                     |                     |
| Rates and utility charges                                                                                                             | 20,622,550          | 21,569,958          |
| Less: Discount and pensioner remissions                                                                                               | (644,000)           | (674,000)           |
| Net Rates and utility charges                                                                                                         | 19,978,550          | 20,895,958          |
| Statutory fees and charges, rental and levies                                                                                         | 129,330             | 226,985             |
| Sale of goods and major services                                                                                                      | 647,010             | 602,856             |
| Interest received                                                                                                                     | 108,000             | 118,000             |
| Operational Government grants and subsidies                                                                                           | 27,500              | 0                   |
| Other recurrent income                                                                                                                | 160,843             | 242,164             |
| Community service obligation revenue (*)                                                                                              | 240,723             | 295,276             |
| <b>Total operating revenue</b>                                                                                                        | <b>21,291,956</b>   | <b>22,381,239</b>   |
| <b>Operating expenses</b>                                                                                                             |                     |                     |
| Employee benefits                                                                                                                     | (3,479,459)         | (3,860,489)         |
| Materials and services                                                                                                                | (8,877,161)         | (8,647,851)         |
| Depreciation                                                                                                                          |                     |                     |
| Property, plant and equipment                                                                                                         | (5,651,959)         | (5,783,596)         |
| Right of use assets                                                                                                                   | (3,200)             | (3,201)             |
| External finance costs                                                                                                                | (420,377)           | (385,519)           |
| <b>Total operating expenses</b>                                                                                                       | <b>(18,432,157)</b> | <b>(18,680,656)</b> |
| <b>Surplus / (deficit) from operations</b>                                                                                            | <b>2,859,799</b>    | <b>3,700,583</b>    |
| <b>National Competition Policy transactions:</b>                                                                                      |                     |                     |
| Income Tax Equivalent (30%)                                                                                                           | 857,940             | 1,110,175           |
| Return on Investment                                                                                                                  | 2,001,860           | 2,590,408           |
| <b>Retained surplus (deficit) at period end</b>                                                                                       | <b>0</b>            | <b>0</b>            |
| <b>Community Service Obligations: (*)</b>                                                                                             |                     |                     |
| Pensioner Rebate                                                                                                                      | 134,000             | 140,000             |
| Community Service Clubs                                                                                                               | 106,723             | 155,276             |
| <b>Total Community service obligation revenue (*)</b>                                                                                 | <b>240,723</b>      | <b>295,276</b>      |
| <b>Capex</b>                                                                                                                          | <b>2,002,521</b>    | <b>7,197,331</b>    |

Whitsunday Water and Waste Business Management Plan

## A.2 Extract from Statement of Financial Position – Water

| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES<br>Financial Position - High level extract for the periods ending 30 June | Water              |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
|                                                                                                                                                              | Est Act 2023<br>\$ | 2023/24<br>\$      |
| <b>ASSETS</b>                                                                                                                                                |                    |                    |
| Inventories                                                                                                                                                  | 530,000            | 550,000            |
| Trade and other receivables                                                                                                                                  | 1,590,000          | 1,582,000          |
| Other Assets                                                                                                                                                 | 3,500,000          | 3,640,000          |
| Property, plant and equipment                                                                                                                                | 148,135,187        | 149,545,721        |
| <b>TOTAL ASSETS</b>                                                                                                                                          | <b>153,755,187</b> | <b>155,317,721</b> |
| <b>LIABILITIES</b>                                                                                                                                           |                    |                    |
| Trade and other payables                                                                                                                                     | 1,000,000          | 1,105,000          |
| Borrowings                                                                                                                                                   | 8,001,524          | 7,279,324          |
| Finance leases                                                                                                                                               | 83,511             | 81,042             |
| <b>TOTAL LIABILITIES</b>                                                                                                                                     | <b>9,085,035</b>   | <b>8,465,366</b>   |

## A.3 Statement of Income – Sewerage

| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES<br>Income Statement for the periods ending 30 June | Sewerage            |                     |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
|                                                                                                                                       | Est Act 2023<br>\$  | 2023/24<br>\$       |
| <b>Operating revenue</b>                                                                                                              |                     |                     |
| Rates and utility charges                                                                                                             | 18,156,827          | 18,905,841          |
| Less: Discount and pensioner remissions                                                                                               | (915,000)           | (953,000)           |
| Net Rates and utility charges                                                                                                         | 17,241,827          | 17,952,841          |
| Statutory fees and charges, rental and levies                                                                                         | 248,743             | 255,632             |
| Sale of goods and major services                                                                                                      | (456,787)           | (621,236)           |
| Interest received                                                                                                                     | 91,500              | 106,000             |
| Other recurrent income                                                                                                                | (1,500)             | (1,500)             |
| Community service obligation revenue (*)                                                                                              | 583,140             | 649,396             |
| <b>Total operating revenue</b>                                                                                                        | <b>17,706,923</b>   | <b>18,341,133</b>   |
| <b>Operating expenses</b>                                                                                                             |                     |                     |
| Employee benefits                                                                                                                     | (2,691,528)         | (2,959,116)         |
| Materials and services                                                                                                                | (4,597,567)         | (5,330,871)         |
| Depreciation                                                                                                                          |                     |                     |
| Property, plant and equipment                                                                                                         | (4,627,011)         | (4,640,869)         |
| External finance costs                                                                                                                | (1,221,400)         | (1,128,700)         |
| <b>Total operating expenses</b>                                                                                                       | <b>(13,137,506)</b> | <b>(14,059,555)</b> |
| <b>Surplus / (deficit) from operations</b>                                                                                            | <b>4,569,417</b>    | <b>4,281,578</b>    |
| <b>National Competition Policy transactions:</b>                                                                                      |                     |                     |
| Income Tax Equivalent (30%)                                                                                                           | 1,370,825           | 1,284,473           |
| Return on Investment                                                                                                                  | 3,198,592           | 2,997,104           |
| <b>Retained surplus (deficit) at period end</b>                                                                                       | <b>0</b>            | <b>0</b>            |
| <b>Community Service Obligations: (*)</b>                                                                                             |                     |                     |
| Pensioner Rebate                                                                                                                      | 145,000             | 151,000             |
| Community Service clubs                                                                                                               | 176,364             | 259,226             |
| Trade Waste Subsidies                                                                                                                 | 261,776             | 239,170             |
| <b>Total Community service obligation revenue (*)</b>                                                                                 | <b>583,140</b>      | <b>649,396</b>      |
| <b>Capex</b>                                                                                                                          | <b>4,763,069</b>    | <b>2,400,775</b>    |

Whitsunday Water and Waste Business Management Plan

#### A.4 Extract from Statement of Financial Position – Sewerage

| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES<br>Financial Position - High level extract for the periods ending 30 June | Sewerage           |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
|                                                                                                                                                              | Est Act 2023<br>\$ | 2023/24<br>\$      |
| <b>ASSETS</b>                                                                                                                                                |                    |                    |
| Trade and other receivables                                                                                                                                  | 1,300,000          | 1,353,000          |
| Property, plant and equipment                                                                                                                                | 164,528,093        | 162,287,999        |
| <b>TOTAL ASSETS</b>                                                                                                                                          | <b>165,828,093</b> | <b>163,640,999</b> |
| <b>LIABILITIES</b>                                                                                                                                           |                    |                    |
| Trade and other payables                                                                                                                                     | 450,000            | 500,000            |
| Borrowings                                                                                                                                                   | 29,683,533         | 27,493,033         |
| <b>TOTAL LIABILITIES</b>                                                                                                                                     | <b>30,133,533</b>  | <b>27,993,033</b>  |

#### A.5 Statement of Income – Waste

| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES<br>Income Statement for the periods ending 30 June | Waste Facilities   |                     |
|---------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------|
|                                                                                                                                       | Est Act 2023<br>\$ | 2023/24<br>\$       |
| <b>Operating revenue</b>                                                                                                              |                    |                     |
| Rates and utility charges                                                                                                             | 7,513,952          | 8,214,813           |
| Less: Discount and pensioner remissions                                                                                               | (402,500)          | (440,600)           |
| Net Rates and utility charges                                                                                                         | 7,111,452          | 7,774,213           |
| Sale of goods and major services                                                                                                      | 3,004,218          | 4,398,737           |
| Interest received                                                                                                                     | 31,200             | 40,000              |
| Operational Government grants and subsidies                                                                                           | 25,000             | 0                   |
| Other recurrent income                                                                                                                | 80,000             | 80,000              |
| Community service obligation revenue (*)                                                                                              | 125,309            | 134,482             |
| <b>Total operating revenue</b>                                                                                                        | <b>10,377,179</b>  | <b>12,427,432</b>   |
| <b>Operating expenses</b>                                                                                                             |                    |                     |
| Employee benefits                                                                                                                     | (672,196)          | (698,326)           |
| Materials and services                                                                                                                | (7,935,963)        | (8,788,924)         |
| Depreciation                                                                                                                          |                    |                     |
| Property, plant and equipment                                                                                                         | (765,211)          | (782,214)           |
| External finance costs                                                                                                                | (18,300)           | (15,100)            |
| <b>Total operating expenses</b>                                                                                                       | <b>(9,391,670)</b> | <b>(10,284,564)</b> |
| <b>Surplus / (deficit) from operations</b>                                                                                            | <b>985,510</b>     | <b>2,142,868</b>    |
| <b>National Competition Policy transactions:</b>                                                                                      |                    |                     |
| Income Tax Equivalent (30%)                                                                                                           | 295,653            | 642,860             |
| Return on Investment                                                                                                                  | 689,857            | 1,500,008           |
| <b>Retained surplus (deficit) at period end</b>                                                                                       | <b>0</b>           | <b>0</b>            |
| <b>Community Service Obligations: (*)</b>                                                                                             |                    |                     |
| Pensioner Rebate                                                                                                                      | 78,500             | 85,800              |
| Community Service clubs                                                                                                               | 41,371             | 43,026              |
| Illegal dumping                                                                                                                       | 5,438              | 5,656               |
| <b>Total Community service obligation revenue (*)</b>                                                                                 | <b>125,309</b>     | <b>134,482</b>      |
| <b>Capex</b>                                                                                                                          | <b>714,411</b>     | <b>5,230,247</b>    |
| <b>Remediation works</b>                                                                                                              | <b>628,596</b>     | <b>1,140,654</b>    |

#### A.6 Extract from Statement of Financial Position – Waste



Whitsunday Water and Waste Business Management Plan

| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES<br>Financial Position - High level extract for the periods ending 30 June | Waste Facilities   |                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
|                                                                                                                                                              | Est Act 2023<br>\$ | 2023/24<br>\$     |
| <b>ASSETS</b>                                                                                                                                                |                    |                   |
| Trade and other receivables                                                                                                                                  | 780,000            | 810,000           |
| Property, plant and equipment                                                                                                                                | 7,608,247          | 12,056,279        |
| <b>TOTAL ASSETS</b>                                                                                                                                          | <b>8,388,247</b>   | <b>12,866,279</b> |
| <b>LIABILITIES</b>                                                                                                                                           |                    |                   |
| Trade and other payables                                                                                                                                     | 1,900,000          | 1,850,000         |
| Provisions                                                                                                                                                   | 22,654,183         | 21,513,529        |
| Borrowings                                                                                                                                                   | 1,586,874          | 1,275,974         |
| <b>TOTAL LIABILITIES</b>                                                                                                                                     | <b>26,141,057</b>  | <b>24,639,503</b> |

## 10 Appendix B – LGIP Schedule of Works for Water, Wastewater and Waste assets

Table 5.2 – LGIP SOW

| Map reference |                                                                                                                                                               | Estimated timing | Establishment cost \$ |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|
|               | Trunk infrastructure                                                                                                                                          |                  |                       |
| Water         |                                                                                                                                                               |                  |                       |
| W1            | Network reconfiguration of Mt Julian, Island Drive, Cannonvale and Coyne Rd Reservoirs                                                                        | 2022/2024        | \$ 1,091,695          |
| W2            | DN300 main augmentation in Jubilee Pocket Rd, Jubilee Pocket                                                                                                  | 2022/2024        | \$ 950,460            |
| W3            | DN300 pipe from Shute Harbour Rd to Kingfisher Tce trunk watermain                                                                                            | 2022/2024        | \$ 524,340            |
| W4            | 3 new Proserpine river bores supplied from Proserpine Water Treatment Plant electricity                                                                       | 2022/2023        | \$ 1,384,615          |
| W5            | New DN300 pipe and pressure reducing valve from Hamilton Avenue Reservoir to Parker Rd, off Able Rd                                                           | 2022/2023        | \$ 557,231            |
| W6            | Bowen Small Reservoir Network Augmentations                                                                                                                   | 2023/2024        | \$ 178,772            |
| W7            | Augmentations to Faust St, Main Street, Mill St, Taylor St Trunk main, re-use of Booster 1 line and new trunk main down Taylor St. 591.2m of new DN250 pipes. | 2023/2024        | \$ 384,282            |
| W8            | DN200 and DN250 water main from Taylor St to connect Horseford Place to Fuljames St                                                                           | 2023/2024        | \$ 449,324            |
| W9            | DN300 water main from corner of Renwid Rd/Hinchen St to Gardenia St. Forming part of long-term Proserpine ring main.                                          | 2023/2024        | \$ 2,151,000          |
| W10           | DN375 pipe from Anzac Road adjacent Water tower, to Hinchen Street, Corner of Renwick Road.                                                                   | 2022/2024        | \$ 1,218,050          |
| W11           | DN200 Waterson Way Trunk watermain                                                                                                                            | 2025/2026        | \$ 191,683            |
| W12           | New water intake system for Bowen Water Treatment Plant at Proserpine River – Up River Road, Crystal Brook                                                    | 2025/2026        | \$ 1,240,000          |
| W13           | DN450 main connecting Proserpine HL tank to existing DN250 in Faust St, Proserpine and to future DN375 Water Main in Anzac Rd                                 | 2026/2027        | \$ 1,396,854          |
| W14           | DN200 pipe from Richmond Rd to Mount Nutt Rd to achieve DSS for fire flows                                                                                    | 2025/2027        | \$ 311,246            |
| W15           | DN300m on Airlie Hill (Lewis St)                                                                                                                              | 2030/2031        | \$ 142,410            |
| W16           | DN300 pipe from Pandanus Drive to Beach Rd                                                                                                                    | 2034/2036        | \$ 914,362            |
| W17           | DN250 pipe within the Bowen Boat harbour for pressures and flow to Dalrymple Pt and Marina surrounds                                                          | 2035/2036        | \$ 91,436             |
|               |                                                                                                                                                               |                  |                       |

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| Map reference                                    | Trunk infrastructure                                                         | Estimated timing | Establishment cost \$ |
|--------------------------------------------------|------------------------------------------------------------------------------|------------------|-----------------------|
| <b>TOTAL – Water</b>                             |                                                                              |                  | <b>\$13,177,760</b>   |
| <b>Sewer</b>                                     |                                                                              |                  |                       |
| S1                                               | Jubilee Sewer Pump Station upgrade, including bypass of Cann SPS6            | 2022/2023        | \$ 562,154            |
| S2                                               | DN250 Rising main from Proserpine SPS 3 to Marathon St Combined rising main. | 2022/2023        | \$ 439,366            |
| S3                                               | DN300 rising main from Cann SPS 12 to Cann STP                               | 2022/2023        | \$ 1,105,385          |
| S4                                               | DN225 pipe from Carlo Drive to Reef Plaza Shopping Centre                    | 2023/2024        | \$ 282,890            |
| S5                                               | DN300 rising main from Dalrymple St, to Bowen SPS 3                          | 2022/2024        | \$ 1,094,178          |
| S6                                               | Cannonvale Sewer Pump Station 12 pump upgrades                               | 2025/2026        | \$ 198,900            |
| S7                                               | DN300 Sewer Rising Main from Pros SPS2 to Pros STP                           | 2024/2026        | \$ 1,462,050          |
| S8                                               | DN300 adjoining Shute Harbour Rd, Jubilee Pocket to Shute Harbour Rd         | 2025/2026        | \$ 139,478            |
| S9                                               | Proserpine sewer pump station 1, capacity upgrade                            | 2025/2026        | \$ 128,472            |
| S10                                              | Proserpine sewer pump station 12, capacity upgrade and storage increase      | 2025/2026        | \$ 91,953             |
| S11                                              | Proserpine sewer pump station 3, capacity upgrade                            | 2025/2026        | \$ 105,987            |
| S12                                              | Proserpine sewer pump station 6, capacity upgrade                            | 2025/2026        | \$ 65,191             |
| S13                                              | Proserpine Sewer Pump Station 2 upgrade pumps                                | 2025/2026        | \$ 103,505            |
| S14                                              | New sewer pump station at Broadwater carpark                                 | 2026/2027        | \$ 1,012,162          |
| S15                                              | Jubilee Pocket pump station 2 capacity upgrade                               | 2026/2027        | \$ 95,002             |
| S16                                              | Airlie Beach SPS 14 pump upgrades                                            | 2026/2027        | \$ 58,905             |
| S17                                              | Bowen Sewer Pump Station N – pump and storage increase                       | 2030/2031        | \$ 73,483             |
| S18                                              | DN375 Rising main from Scottsville Rd to Collinsville STP                    | 2030/2031        | \$ 257,980            |
| S19                                              | Collinsville Sewer Pump Station 2C pump upgrade                              | 2030/2031        | \$ 125,574            |
| S20                                              | DN300 Sewer Gravity main Shute Harbour Rd adjoining Erromango Drive          | 2030/2031        | \$ 39,937             |
| S21                                              | DN300 Sewer Gravity main Coral Esplanade                                     | 2030/2031        | \$ 60,989             |
| S22                                              | DN300 Sewer Gravity main, Canno TAFE to Manooka Dr                           | 2034/2036        | \$ 208,123            |
| S23                                              | DN375 Sewer Rising Main at Cannonvale Sewer Treatment Plant                  | 2034/2036        | \$ 21,296             |
| S24                                              | DN250 Sewer Rising Main Mandalay Rd to Flametree                             | 2034/2036        | \$ 419,869            |
| S25                                              | DN400 Sewer Rising Main Jubilee Pocket SPS 1 to Port of Airlie               | 2034/2036        | \$ 1,846,236          |
| S26                                              | DN300 Sewer Gravity Main Coral Esplanade                                     | 2034/2036        | \$ 114,199            |
| <b>TOTAL - Sewer</b>                             |                                                                              |                  | <b>\$ 10,113,264</b>  |
| <b>Waste</b>                                     |                                                                              |                  |                       |
| P1                                               | Cannonvale Transfer Station – Operational works and Earthworks               | 2022/2023        | \$ 400,100            |
| <b>TOTAL - Waste</b>                             |                                                                              |                  | <b>\$ 400,100</b>     |
| <b>Combined Total – Water, Sewer &amp; Waste</b> |                                                                              |                  | <b>\$ 23,691,124</b>  |

Whitsunday Water and Waste Business Management Plan

## 11 Appendix C – Capital Works Program Water, Wastewater and Waste assets

### WATER

| Asset Class | Project Name                                           | \$ YR1 2023.24   |
|-------------|--------------------------------------------------------|------------------|
|             |                                                        |                  |
| Water       | Additional Bores - Proserpine WTP                      | 881,296          |
| Water       | Bore 1 Replacement                                     | 258,475          |
| Water       | Bowen Reservoir Small Pressure Zone (Carry over 22.23) | 12,500           |
| Water       | Cannon Valley Res to Parker Rd                         | 302,125          |
| Water       | Cannonvale Reservoir Reconfiguration                   | 321,000          |
| Water       | Coastal WTP - Pump and Switchb                         | 725,000          |
| Water       | Collinsville Efficient Resilient Solar Program         | 708,993          |
| Water       | Coyne Rd Reservoir & PS Works                          | 38,000           |
| Water       | Jubilee Pocket Trunk Watermain                         | 165,268          |
| Water       | Kara Crescent Pumped Zone                              | 7,000            |
| Water       | Mt Julian Network Reconfiguration                      | 183,100          |
| Water       | Network Reconfiguration Island Drive WPS               | 172,650          |
| Water       | Proserpine PRV Cross Connect                           | 209,328          |
| Water       | Renwick Rd Trunk Watermain                             | 15,000           |
| Water       | Stanley Dr PS Reconfiguration                          | 67,444           |
| Water       | Penticost St Area Renewal                              | 70,607           |
| Water       | Bore 10 TMR - Supplementary Funding                    | 55,000           |
| Water       | Bowen WTP Intake, Switchboard and Structure            | 1,268,000        |
| Water       | Emergent Works - Water                                 | 290,000          |
| Water       | Insurance - Collinsville Sewerage                      | 477,939          |
| Water       | Minor New & Replacement Water                          | 250,000          |
| Water       | Water Capital Design                                   | 180,675          |
| Water       | Insurance - Bowen Reservoir - CW 1920                  | 537,931          |
|             |                                                        | <b>7,197,331</b> |

### SEWER

| Asset Class | Project Name                                                    | \$ YR1 2023.24   |
|-------------|-----------------------------------------------------------------|------------------|
|             |                                                                 |                  |
| Sewer       | Ammonia/ Nitrate Optimisation                                   | 155,000          |
| Sewer       | Cannonvale STP Membrane Replacement (budget A                   | 210,000          |
| Sewer       | Carlo Drive Sewer Rising Main                                   | 175,000          |
| Sewer       | Chapman St Sewer Rising Main                                    | 611,300          |
| Sewer       | Regional Sewer Relining P1 22/23                                | 182,000          |
| Sewer       | Sewer Pump Capacity Upgrades - Combined Rising Main - C/W 18-19 | 360,000          |
| Sewer       | Emergent Works - Sewer                                          | 367,800          |
| Sewer       | Minor New & Replacement Sewer                                   | 114,000          |
| Sewer       | Sewer Capital Design                                            | 180,675          |
| Sewer       | Sewer Pump Replacement Program - Regional                       | 45,000           |
|             |                                                                 | <b>2,400,775</b> |

## Apdx. 3.1.19.1 Whitsunday Water and Waste Annual Performance Plan

Whitsunday Water and Waste Business Management Plan

### WASTE

| Asset Class           | Project Name                                                  | \$ YR1 2023.24   |
|-----------------------|---------------------------------------------------------------|------------------|
|                       |                                                               |                  |
| Waste                 | Bowen Landfill - Culvert Upgrades                             | 108,914          |
| Waste                 | Cvle Tfr Station Drainage                                     | 300,000          |
| Waste                 | Landfill - Kelsey Creek - Upgrade Sediment Pond               | 335,000          |
| Waste                 | Landfill - Kelsey Creek Cell 6                                | 3,446,333        |
| Waste                 | Stormwater Bowen Landfill (Formerly Sed Pond 1&2 filling)     | 75,000           |
| Waste                 | Cannonvale Waste Transfer Station                             | 165,000          |
| Waste                 | Collinsville Waste TS Upgrade                                 | 155,000          |
| Waste                 | KCL Landfill RRA and Transfer                                 | 110,000          |
| Waste                 | Leachate evaporation pond - BWL                               | 185,000          |
| Waste                 | New Waste Oil Sheds                                           | 50,000           |
| Waste                 | Upgrade of sediment ponds 3 - BWL                             | 300,000          |
| Waste Remediation     | Bowen Landfill - Capping Legacy Cell 1                        | 200,000          |
| Waste Remediation     | Landfill - Bowen - Legacy Cell Capping Stage 2 (Phytocapping) | 300,000          |
| Waste Remediation     | Landfill - Kelsey Creek - Capping Cell 1-4 (Phytocapping)     | 250,000          |
| Waste Remediation     | Replacement Landfill Fencing                                  | 268,648          |
| Waste Remediation (M) | Landfill - Bowen- Legacy Cell 1                               | 68,072           |
| Waste Remediation (M) | Landfill - Kelsey Creek - Legacy Cell 1 - 4                   | 53,934           |
|                       |                                                               | <b>6,370,901</b> |

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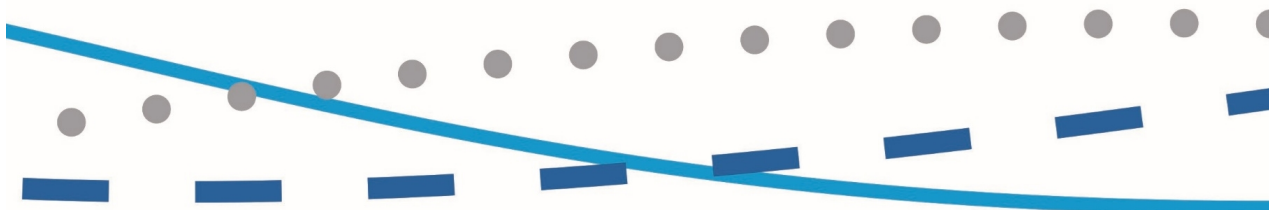
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## **Whitsunday Coast Airport**

Annual Performance Plan 2023/24



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## 1 Our Corporate Values

Corporate Values are the fundamental principles and practices how we as an organisation conduct our business. They set standards and define what our organisation considers are imperative to success.

### **Accountability**

We are responsible, open and transparent about what we do and how we do it.

### **Leadership**

We provide direction and good decision making for our organisation and community in an understanding environment that embraces trust and continuous improvement.

### **Unity**

We work together as a cohesive and proactive team.

### **Trust**

We foster trust within our community and organisation.

### **Pride**

We take pride in our diverse community and the service we deliver.

### **Safety**

We actively care for the health and wellbeing of our organisation and community.

## 2 Airport vision

The vision for the Whitsunday Coast Airport is to provide the residents of, and visitors to the Whitsunday region with a world class aviation facility focused on the future. With the key priority for long term growth of the airport into a commercial aviation precinct integrated into a road, rail and air transport and logistics hub. The Airport development will be built on the pillars of safety, sustainability and security.

## 3 Airport objectives

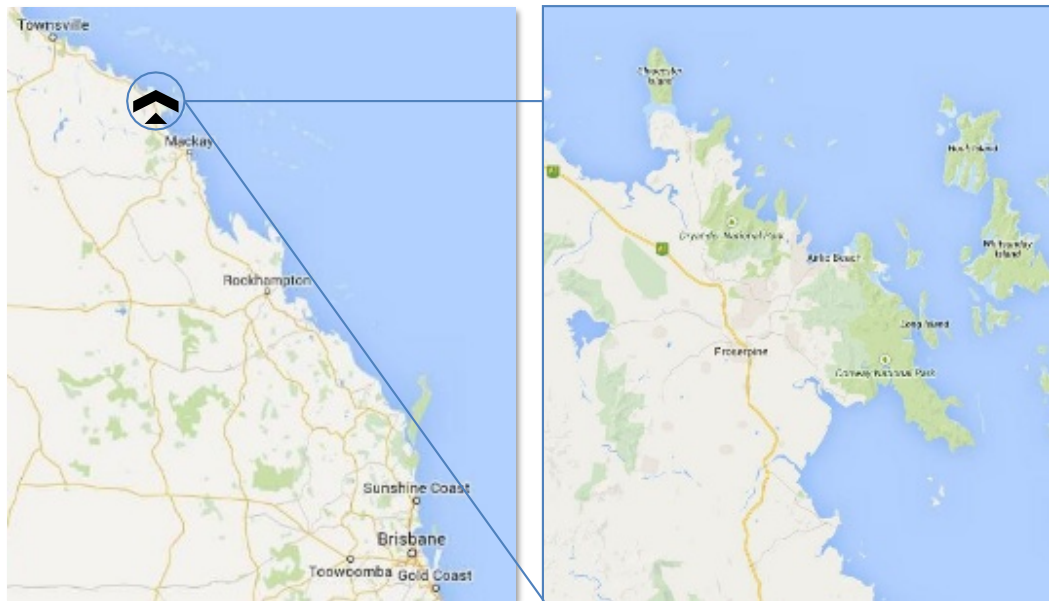
The objectives for the Whitsunday Coast Airport are to:

- Be an airport with the capacity for increased tourism;
- Have capacity to facilitate new routes for economic drivers of the area – tourism, natural resources, local business as well as accommodate the local regions need for its own visitors;
- Be at the forefront of future mining projects in the region;
- Grow the currently offered freight services to increase export of local produce nationally/internationally; and
- Establish a first-class facility with a long term, sustainable future.



## 4 Location

The Whitsunday Coast Airport (WCA) is centrally located within the Whitsunday Region (WR). The airport is approximately 14km south of the town of Proserpine and 40km south west of Airlie Beach. The WR is approximately 1,000km north of Brisbane and 600km south of Cairns.



## 5 Regional significance

The WCA is an important gateway due to its central position within the region and proximity to Airlie Beach and the Whitsunday Islands.

Tourism is a driving factor in the WR's economy and the WCA's location allows for it to be an integral part of boosting and maintaining this as a major economic driver.

Additionally, the airport's ample supply of land not required for airfield operations and its positioning adjacent to the North-South Coastal Railway line and Bruce Highway has created an opportunity to develop as an integrated transport and logistics hub that would service the region.

The Airports location also provides significant opportunity to provide services for mining towns within the region.



## 6 Industry

### 6.1 Tourism

In the year ending March 2022, the Whitsundays delivered a record \$1.1 billion in visitor expenditure on the back of a record 844,000 visitors (up 11% on average over the past three years).

Annual overnight visitor expenditure (OVE) grew by 22.9% over the last 3 years. Spend per night grew by 10.9% on average over the period to \$304 per visitor. Total nights grew by 8.0% resulting in 3.8 million nights. The increase in spend was mostly due to the surge in accommodation expenditure.

Holiday visitation accounts for 69% of domestic visitors to the region, and it grew by 15.5% on average over the past 3 years to a record 581 000. Intrastate visitation increased by 23.2% on average over the past 83 years to 662 000. The WCA is inherently connected to the tourism industry which saw 470,271 passengers pass through the WCA year ending March 2023.

### 6.2 Agriculture/ Aquaculture

The WR is a significant producer of sugar cane and one of Australia's most productive horticultural regions. Due to its tropical dry climate and fertile soil, Bowen is Australia's most significant winter growing region especially for tomatoes and capsicums. The Whitsundays agriculture industry generates more than \$599 million a year in production.

The WCA can support and improve the competitiveness of the agricultural industry through the development of freight networks and facilities at the airport.

There are numerous small and large scale aquaculture industries operating throughout the Whitsundays, including Australia's largest marine prawn farm (200 ha of pond based production) near Bowen. Current activities are located near Bowen and Gregory River in the Whitsunday region, with prawns the dominant species produced. The value of aquaculture production for the region is approximately \$10 million per annum, accounting for around 15% of Queensland's total value of aquaculture products.

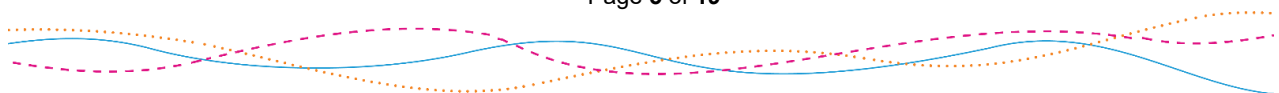
As with the agricultural industry, The WCA can support the aquaculture industry of the WR through the freight networks and facilities at the airport.

### 6.3 Mining

There are a number of existing mines that have been in operation for a period of time. There are four significant coal projects, including the Drake and Jax Project. In particular, coal mining investment in the Whitsundays is being driven by plans to develop huge high quality coal deposits in Galilee Basin by two mining companies – Adani and GVK Hancock.

The Galilee Basin was declared a State Development Area in June 2014 by the Queensland (QLD) Government to support the mining activity in the area. Mining drives \$996 million into the local economy.

The WCA is a significant partner in providing effective air transport options for FIFO workers to and from the WR.



## 7 Relationship to other airports in the region

The WCA is located nearest to Hamilton Island airport. Mackay airport is located south of WCA. Cairns is the nearest major international airport, located to the north.

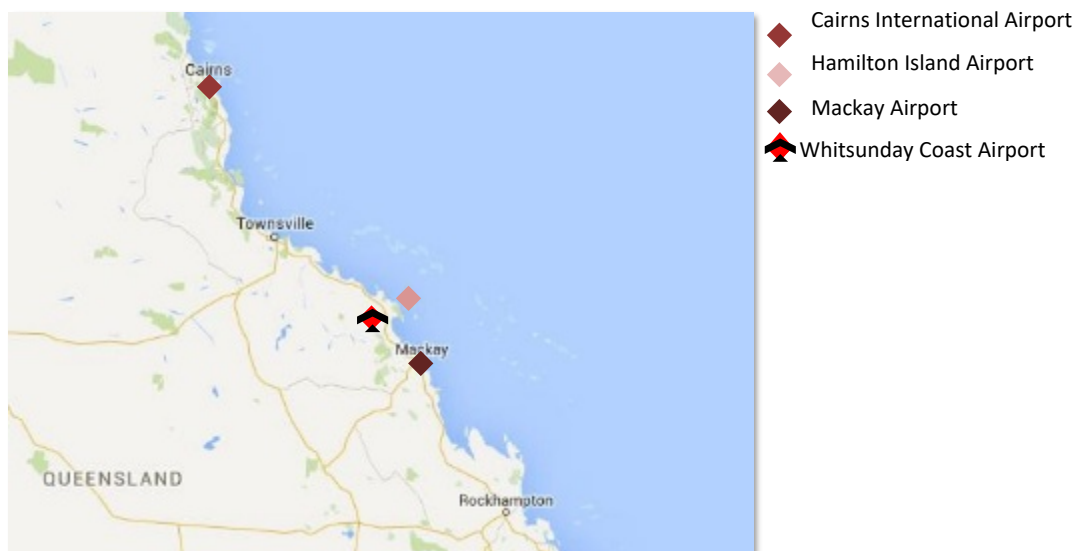


Figure 1: Relative location of other airports in the region

## 8 Ownership and management

The WCA is owned by the Whitsunday Regional Council. Additional sub-leaseholders are:

- Qantas Group
- Virgin Australia
- Skytrans
- BONZA
- GSL Aviation
- Airservices Australia
- IOR Fuel Facility
- Viva Australia
- Taste Whitsundays
- Whitsunday Aero Club
- RSE Investments
- Heli-Engineering Pty Ltd

## 9 Airport stakeholders

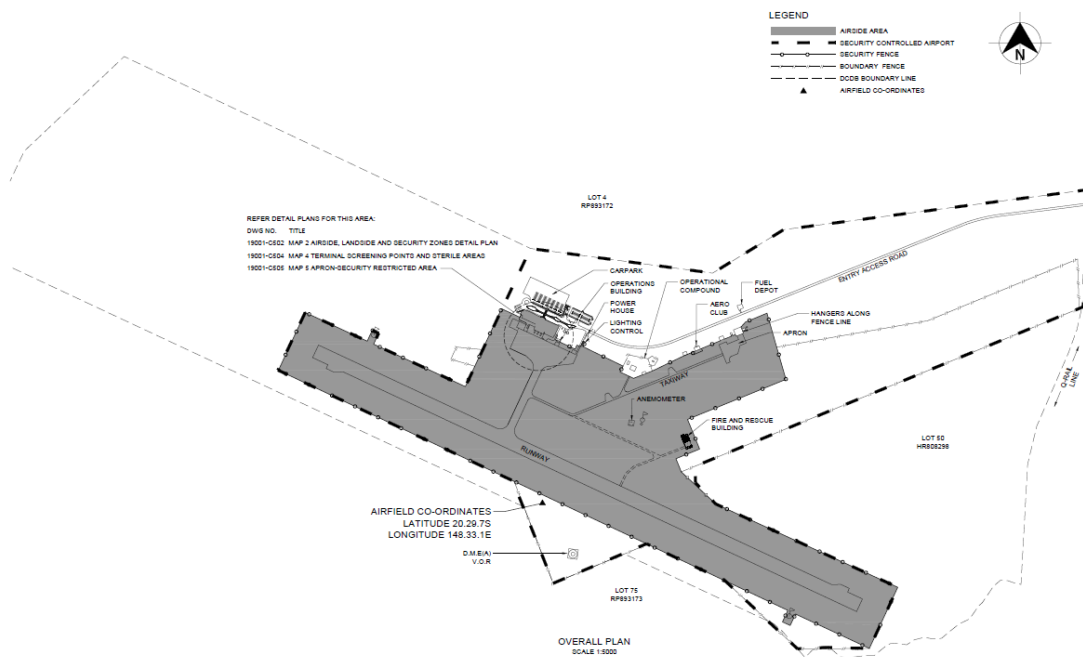
Table 1 below, identifies relevant airport stakeholders.

| Stakeholder                                           | Internal/External | Primary/Secondary | Description/Interest                                |
|-------------------------------------------------------|-------------------|-------------------|-----------------------------------------------------|
| <b>Whitsundays Regional Council</b>                   | Internal          | Primary           | Owner/Manager                                       |
| <b>Qantas Group</b>                                   | External          | Primary           | Airline operator                                    |
| <b>Virgin</b>                                         | External          | Primary           | Airline operator                                    |
| <b>Skytrans</b>                                       | External          | Primary           | Airline operator                                    |
| <b>BONZA</b>                                          | External          | Primary           | Airline operator                                    |
| <b>Taste Whitsundays</b>                              | External          | Primary           | Restaurant operator                                 |
| <b>GSL Aviation</b>                                   | External          | Primary           | Charter operator                                    |
| <b>Heli Engineering</b>                               | External          | Primary           | Aviation services                                   |
| <b>Viva Australia</b>                                 | External          | Primary           | Aviation fuel supplier                              |
| <b>Airservices Australia</b>                          | External          | Primary           | Air navigation services and fire fighting services. |
| <b>CASA</b>                                           | External          | Primary           | Regulator (aerodromes)                              |
| <b>Department of Home Affairs</b>                     | External          | Primary           | Regulator (security)                                |
| <b>Avis, Hertz, Budget, Thrifty, Dollar, Europcar</b> | External          | Primary           | Rental car operators                                |
| <b>Ground Transport Operators</b>                     | External          | Primary           | Provide services to and from airport                |
| <b>Whitsunday Moto Sports Club</b>                    | External          | Primary           | Located in land adjacent to airport                 |
| <b>Whitsundays Dirt Riders Club</b>                   | External          | Primary           | Located in land adjacent to airport                 |
| <b>Queensland Government</b>                          | External          | Primary           | PDA                                                 |
| <b>Local business</b>                                 | External          | Secondary         | Affected by growth                                  |
| <b>Queensland Rail</b>                                | External          | Secondary         | Affected by possible freight diversion to aircraft  |
| <b>Local residents</b>                                | External          | Secondary         | Affected by growth; affected by noise               |
| <b>Local farmers</b>                                  | External          | Secondary         | Affected by freight facility                        |

## 10 Location

## 10.1 Airport site

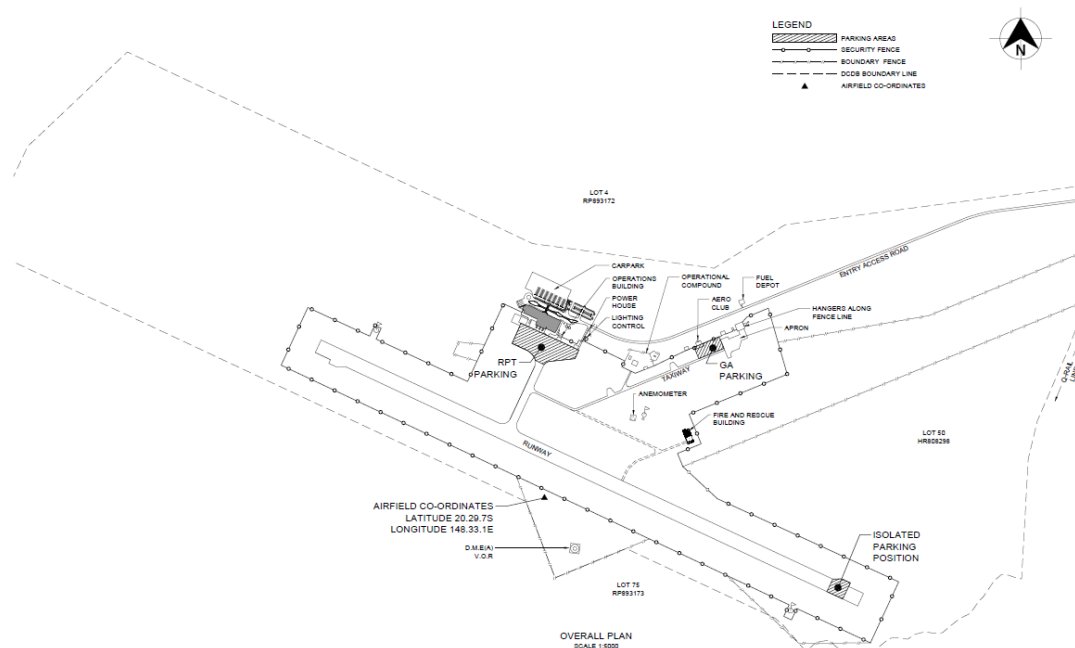
The airport site is within the jurisdiction of the Whitsunday Regional Council (WRC). The site shaded in Blue in *Figure 2* below, identifies the airport site boundaries.



Site specifics are detailed in the table below.

| Lot on Plan  | Area (ha) | Road Details     | Tenure          |
|--------------|-----------|------------------|-----------------|
| 50 HR 808298 | 434.90    | Lascelles Avenue | Freehold to WRC |

## 10.2 Site facilities



The airport site has one operating Runway (11/29) and one Decommissioned Runway. In addition, there are two Taxiways and one Apron located in front of the passenger terminal. There is a public car park located behind the passenger terminal. There are a number of hangars used for private and club use as well as facilities used by Airservices Australia for fire-fighting, air navigation and communications, airport maintenance, utilities and aircraft fuelling facilities.

## 10.3 Surrounding land

The land surrounding the airport site is owned by a range of private and public stakeholders.

- Private owners
- Commercial owners
- QLD Rail
- WRC
- Crown Land

The location of the airport provides an ideal situation for possible future development. The site is surrounded by rural land which is undeveloped. The Bruce Highway and existing railway line located on the airport boundary provide excellent connectivity possibilities.

The land on the eastern side of the airport between the airport and Bruce Highway is currently used by the Whitsunday Moto Sports Club at the Whitsunday Raceway and the Whitsundays Dirt Riders Club operating Motocross racing from Dray's Park Racetrack.

#### 10.4 Tenure

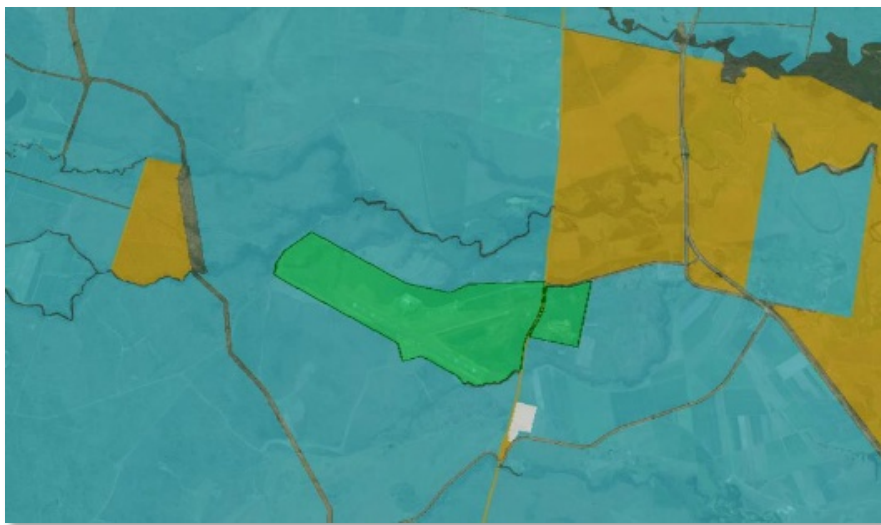


Figure 6: Land tenure

(Queensland Government)

The WCA surrounds are within a range of tenures. Figure 6 below represents these.

The airport site itself and a small parcel on the east of the site is a 'reserve' tenure (green). Land to the north east and some land to the west is 'Lands lease' (orange).

There is a small parcel of land which is State Government owned (white), and the predominant tenure surrounding the airport is 'freehold' (blue).

#### 10.5 Contours and topography

The airport site is generally very flat, grading down gently towards a creek along the southeast property boundary (Deadman Creek) and another small creek crossing the airport property beyond the north end of the runway. Contours of the site can be seen in Figure 7.



Figure 7 – Topography of site



There is a mountain range northwest of the airport site that imposes non-standard conditions to departures to the south from the airport.

## 11 Existing airside infrastructure and facilities

### Runways

The airport's asphalt-paved runway is 2073m in length and 45m wide with turning bays at each end. Based on the International Civil Aviation Organisation (ICAO) classification system the main runway can be classified as code 4. It is located in the south-western part of the airport property. It is oriented in a northwest-southeast direction with a magnetic designation of RWY 11/29. The runway is in excellent condition having been overlayed in 2017 and carries a PCN 53 rating.

| Runway | Length | Runway Width | Strip Width |
|--------|--------|--------------|-------------|
| 11/29  | 2,073m | 45m          | 150m        |

Table 2: Existing runway infrastructure

Pavements are classified in relation to the Aircraft Classification Number (ACN) to PCN ratio. The ACN expresses the effect of a specific aircraft on a nominated pavement for a specified standard sub grade strength. The pavement Classification number expresses the bearing strength of a pavement for unrestricted movements and is determined for the CBR of the subgrade, design wheel load and pavement thickness.

Any aircraft with an ACN equal to or less than the published PCN of a runway can operate on an unrestricted basis subject to tyre pressure constraints. Any aircraft with an ACN greater than the PCN may still operate with a pavement concession issued by the airport. The airport may also issue a concession for tyre pressure.

RWY 11/29 has sufficient land beyond its ends to provide for a full Code 4 strip and runway end safety areas (RESAs). Land exists within the airport property at the north-western end of the runway that would enable the runway to be extended considerably in the future (by up to 1000m).

The existing runway has the capability to accommodate all medium passenger jet aircraft (B737 and A320) as well as wide body aircraft, subject to range limitations. It is also capable of accommodating A330 aircraft types and aircraft up to B767-300 ER Standard.

In the eastern part of the airport site the remains of the pavement of a general aviation runway still exist. This was once operational at a length of 1264m; however the runway is now closed and decommissioned. The pavement has deteriorated to the extent that it would be very costly to rehabilitate. The Planning Appraisal undertaken by LEAPP in 2012 identified that the level of aviation activity at the airport is relatively low and a second runway dedicated to general aviation was not justifiable.

### **Taxiways**

RWY 11/29 is connected by a 22.4m wide taxiway (Taxiway A) to an aircraft parking apron of 14,608m<sup>2</sup> located in front of the Passenger Terminal Building. This provides three parking positions for RPT aircraft, and one for itinerant general aviation aircraft.

A second narrow taxiway (Taxiway B) leads from Taxiway A towards the northeast to serve general aviation hangars and the Aero Club. Taxiway B is only 7m wide but this is not fully compliant with CASA standards in terms of its taxiway strip width and is limited to Code A aircraft below 5700kg gross weight.

### **Manoeuvring and Parking**

In accordance with the Aerodrome Manual, Bays 1, 2, 3 and 4 are marked for the manoeuvring and parking of B737-800 and F100/F70 aircraft with Bay 3 and 4 having additional markings to accommodate A320 aircraft.

Parking on the RPT Main Apron is restricted to RPT aircraft only, or those aircraft that are too heavy to park elsewhere. Dispensation is given to Local Commuter Aircraft to park on Bay 1 during RPT Operations provided Bay 1 is not required for RPT Operations.

Unsealed and Sealed apron areas are available for parking of aircraft below 5,700 kg and are identified in ERSA.

Itinerant aircraft will be permitted to park on the RPT apron only with prior approval of the Operations Manager or Aerodrome Reporting Officer. Aircraft below 5700 kg will be required to park in the Light Aircraft parking area as identified in ERSA.



## Aprons

Figure 8, below, shows the layout of the airport apron.

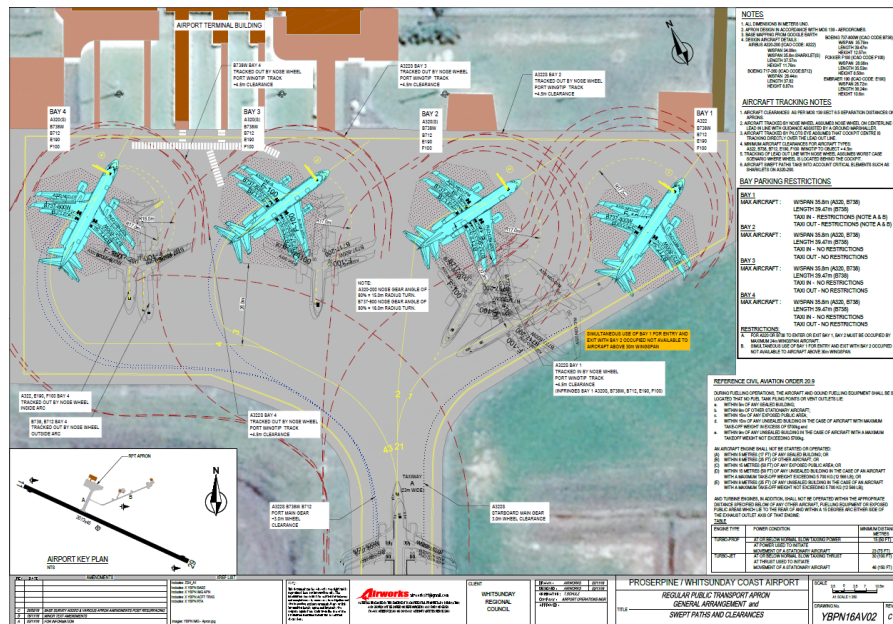


Figure 8: Apron general arrangement  
WCA Aerodrome Manual)

*Table 3* depicts the parking availability and limitations of specific bays, depending on the type of aircraft.

#### BAY PARKING RESTRICTIONS

|                                                                                                                   |                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| <b>BAY 1</b>                                                                                                      |                                                                                                                                  |
| MAX AIRCRAFT :                                                                                                    | W/SPAN 35.8m (A320, B738)<br>LENGTH 39.47m (B738)<br>TAXI IN - RESTRICTIONS (NOTE A & B)<br>TAXI OUT - RESTRICTIONS (NOTE A & B) |
| <b>BAY 2</b>                                                                                                      |                                                                                                                                  |
| MAX AIRCRAFT :                                                                                                    | W/SPAN 35.8m (A320, B738)<br>LENGTH 39.47m (B738)<br>TAXI IN - NO RESTRICTIONS<br>TAXI OUT - NO RESTRICTIONS                     |
| <b>BAY 3</b>                                                                                                      |                                                                                                                                  |
| MAX AIRCRAFT :                                                                                                    | W/SPAN 35.8m (A320, B738)<br>LENGTH 39.47m (B738)<br>TAXI IN - NO RESTRICTIONS<br>TAXI OUT - NO RESTRICTIONS                     |
| <b>BAY 4</b>                                                                                                      |                                                                                                                                  |
| MAX AIRCRAFT :                                                                                                    | W/SPAN 35.8m (A320, B738)<br>LENGTH 39.47m (B738)<br>TAXI IN - NO RESTRICTIONS<br>TAXI OUT - NO RESTRICTIONS                     |
| <b>RESTRICTIONS:</b>                                                                                              |                                                                                                                                  |
| A. FOR A320 OR B738 TO ENTER OR EXIT BAY 1, BAY 2 MUST BE OCCUPIED BY MAXIMUM 24m WINGSPAN AIRCRAFT.              |                                                                                                                                  |
| B. SIMULTANEOUS USE OF BAY 1 FOR ENTRY AND EXIT WITH BAY 2 OCCUPIED NOT AVAILABLE TO AIRCRAFT ABOVE 30m WINGSPAN. |                                                                                                                                  |

Table 3: Parking availability and limitations (WCA Aerodrome Manual)

## 12 Existing Aviation Services and Facilities

### Runway Lighting

The runway is lit with low intensity runway edge lights, spaced at a compliant spacing of 60m, while PAPI lights set for a 3° approach path are also provided for approach guidance.

A single sided Precision Approach Path Indicator System is provided for both directions on RWY 11/29.

### Taxiway Lighting

The taxiway to the apron is installed with blue edge lighting. The holding point is indicated with yellow lights.

### Apron Lighting

Floodlighting is provided on the RPT apron. Apron floodlighting is connected to PAL. Manual switching for Apron Lighting is provided in the lighting cubicle. All lighting systems have a backup power system with a 13 second switchover timing.

### Navigation Systems

Navigational aids are supplied and maintained by Airservices Australia under the Airservices Australia Act. The WCA has two pilot monitored navigation aids. A VHF Omni-directional Range (VOR) and Distance Measuring Equipment (DME).

The VOR operates on VHF frequency 113.7 and is positioned on S 20 29.8 (Lat) E 148 33.2 (Long). There are two existing published non-precision instrument procedures for the VOR, one over each respective ends on the runway, with holding over the aerodrome.

The DME operates on 113.7/84X and is co-located with the VOR. There is a published DME arrival divided into four sectors, providing guidance to on coming aircraft.

There are two published Global Navigation Satellite System (GNSS) approaches, one for each runway.

### **Airfield Markings**

The airport runway edge lights spaced at 60 meters. It also has Pilot Activated Lighting (PAL), controlled by radio on the airport Common Traffic aerodrome frequency.

### **Aircraft Movement**

The airport currently has daily RPT flights, servicing connections to Brisbane, Sydney, Melbourne, Sunshine Coast, Newcastle, Toowoomba and Cairns. Aircraft movements were 3,645 in the year ending March 2023. (Lime Intelligence)

Between April 2022 and March 2023 data showed that 38% of aircraft movements at WCA were helicopter movements. This is largely due to the on-site helicopter maintenance, training and charter business. RPT commercial aircraft movements account for 28% of all movements with 34% of aircraft activity comprising of general aviation, activity by the Royal Flying Doctor Service, the Aero Club, and private aircraft owners.

The Aero Club are located to the east of the passenger terminal, as well as additional private hangars and a hangar used by Heli Engineering. These hangars utilise Taxiway B to access the Runway.

### **Passenger Movements**

Lime Intelligence Aircraft Reporting recorded passenger numbers for the year ending March 2023 at 470,271 (Lime Intelligence).

## **13 Annual Targets**

The Whitsunday Coast Airport has the following targets for FY23/24:

### **13.1 Financial**

- The Whitsunday Coast Airport will again seek to deliver a budgeted surplus by ensuring revenues are generated in line with budget and expenditure aligns to budget commitments.

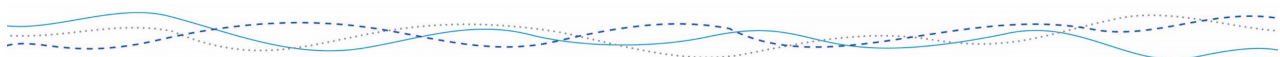
### **13.2 Non-Financial**

- Maintain a presence in existing markets.
- Introduction of new routes
- Development of an Asset Management Plan
- WCA are aiming for a 10% uplift of passengers which will take passenger numbers to 528,000 in the 23/24 financial year

## **14 Community Service Obligations**

Airports in the Region work closely with the Royal Flying doctors Service with rebated fees for their landings.

WRC support the Aeroclub and Aero Model Clube, which is located on site at the Whitsunday Coast Airport.



## 14.1 Cost Analysis of Community Service Obligations

Rebate of RFDS charged per annum - \$27,581

Provision of community-based leases on Aerodrome land - \$6,365

RACQ Rescue - \$1,909

Royal Australian Airforce Landing Fees - \$25,459

## 15 Notional Capital Structure and Surplus Treatment

Whitsunday Coast Airport is a wholly owned Commercial Business unit of Whitsunday Regional Council. Whitsunday Coast Airport's notional capital structure is via 100% equity funding from Council. Any surplus earned by a business unit of Council is returned as a dividend to Council. This return is in recognition that business units have been established to further the good governance of the region. Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

## 16 Major Investments

| Year         | Description                                               | Budget             |
|--------------|-----------------------------------------------------------|--------------------|
| 2023/24      | Airport Fence                                             | \$95,324           |
| 2023/24      | Undercover solar car parking Airport                      | \$150,000          |
| 2023/24      | GA Terminal                                               | \$300,000          |
| 2023/24      | Furniture purchase                                        | \$50,000           |
| 2023/24      | Replace end of life checked bagged screening server       | \$50,000           |
| 2023/24      | 100KVA Field Generator                                    | \$100,000          |
| 2023/24      | Airconditioning upgrade                                   | \$500,000          |
| 2023/24      | Replace end of life Explosive Trace Detection machine x 4 | \$120,000          |
| 2023/24      | CCTV Program                                              | \$50,000           |
| 2023/24      | Apron Upgrade/Second Taxiway                              | \$200,000          |
| 2023/24      | Front Terminal Roadway                                    | \$100,000          |
| 2023/24      | Access Gate 5 Road                                        | \$50,000           |
| 2023/24      | Sewerage Treatment Plant Upgrade                          | \$100,000          |
| <b>Total</b> |                                                           | <b>\$1,865,324</b> |

## 17 Outstanding and Proposed Borrowings

The business activity will continue to repay its existing loan of \$24.5 million, which was secured in 2017 and a fixed interest rate to fund an upgrade of the runway. As at 30<sup>th</sup> June 2023 there is a balance of

\$20.46M. WRC will repay \$1.07M in 2023/24 with an expected final payment date of June 2039. There are no further loans planned at this point in time.

| Loan Balance as at           | 15 Jun 2023                    | 2023/2024             |              |                 |                   |               | 20/05/2023     |                |
|------------------------------|--------------------------------|-----------------------|--------------|-----------------|-------------------|---------------|----------------|----------------|
| Loan                         | Opening Balance @ 30 June 2023 | Additional Borrowings | Repayments   | Closing Balance | Interest Payments | Finance Costs | Final Due Date | Remaining Term |
|                              | (\$)                           | (\$)                  | (\$)         | (\$)            | (\$)              | \$            |                | Years          |
| 313905 - WRC - WCA Run 19/20 | \$ 20,460,749                  | \$ -                  | \$ 1,069,445 | \$ 19,391,303   | \$ 441,356        | \$ 23,071     | 15 Jun 2039    | 16             |

## 18 Level of Service and Quality

The Whitsunday Coast Airport utilises the IATA Airport Development Reference Manual (10<sup>th</sup> Edition 2014) as the guide to service and quality standards.

A Level of Service standard of C is the minimum level used for airport planning and measurement. This is consistent with other airports within Australia. This provides an economic balance between Level of Standard A (free flow, no delays and excellent level of comfort) and Level of Standard D (cross flow, system breakdown and long delays and unacceptable level of comfort).

An Airport Service Level Agreement will be introduced which will utilise the Aerodrome Development Reference Manual as guidance. This is a recommended best practice from IATA and has the following purpose:

A Service Level Agreement (SLA) is a negotiated agreement between two parties where the level of service is formally defined. Each specific area of the service scope should be subjected to the same degree of scrutiny.

As airports are only built to serve as aviation infrastructure enabling airlines to operate, airlines are the primary users of airports and a major source of revenue for airport authorities and operators, ancillary industries and services. Airports and airlines also have a joint interest in delivering airport performance to drive efficiencies, optimise passenger experience and support competition between users that in turn benefits passengers, our common customers.

The purpose of an airport SLA is to provide the airport (typically the airport authority or operator) with a clear understanding of the levels of service and outcomes required in order to meet users' (typically the airline community) expectations, in return for the airport charges they pay.

Levels of service shall be jointly agreed between users and airports. The establishment of a best practice SLA between an airport and its users shall be based on an approach of openness, transparency and collaboration, to promote a culture of continuous improvement.

(<https://www.iata.org/policy/infrastructure/Documents/airport-service-level-agreement.pdf>)

## 19 Financials

| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES | Whitsunday Coast Airport |                    |
|------------------------------------------------------------------------------------|--------------------------|--------------------|
|                                                                                    | Est Act 2023             | 2023/24            |
| Income Statement for the periods ending 30 June                                    | \$                       | \$                 |
| <b>Operating revenue</b>                                                           |                          |                    |
| Rates and utility charges                                                          | (1,000)                  | (2,000)            |
| Net Rates and utility charges                                                      | (1,000)                  | (2,000)            |
| Sale of goods and major services                                                   | 7,740,418                | 8,978,007          |
| Operational Government grants and subsidies                                        | 150,000                  | 0                  |
| Other recurrent income                                                             | 1,533,516                | 1,882,563          |
| Community service obligation revenue (*)                                           | 58,956                   | 61,314             |
| <b>Total operating revenue</b>                                                     | <b>9,481,890</b>         | <b>10,919,884</b>  |
| <b>Operating expenses</b>                                                          |                          |                    |
| Employee benefits                                                                  | (1,338,531)              | (1,977,838)        |
| Materials and services                                                             | (4,650,686)              | (5,123,585)        |
| Depreciation                                                                       |                          |                    |
| Property, plant and equipment                                                      | (1,665,978)              | (1,838,281)        |
| External finance costs                                                             | (488,900)                | (464,500)          |
| <b>Total operating expenses</b>                                                    | <b>(8,144,095)</b>       | <b>(9,404,203)</b> |
| <b>Surplus / (deficit) from operations</b>                                         | <b>1,337,795</b>         | <b>1,515,681</b>   |
| <b>National Competition Policy transactions:</b>                                   |                          |                    |
| Income Tax Equivalent (30%)                                                        | 1,337,795                | 1,315,681          |
| Return on Investment                                                               | 401,338                  | 454,704            |
|                                                                                    | 936,456                  | 860,977            |
| <b>Retained surplus (deficit) at period end</b>                                    | <b>0</b>                 | <b>200,000</b>     |
| <b>Community Service Obligations: (*)</b>                                          |                          |                    |
| Royal Flying Doctors Services Landing fees                                         | 26,520                   | 27,581             |
| RACQ - CQ Rescue Landing fees                                                      | 1,836                    | 1,909              |
| Royal Australian Airforce Landing fees                                             | 24,480                   | 25,459             |
| Aero Club Lease fees                                                               | 6,120                    | 6,365              |
| <b>Total Community service obligation revenue (*)</b>                              | <b>58,956</b>            | <b>61,314</b>      |
| <b>Capex</b>                                                                       | <b>469,079</b>           | <b>1,865,324</b>   |

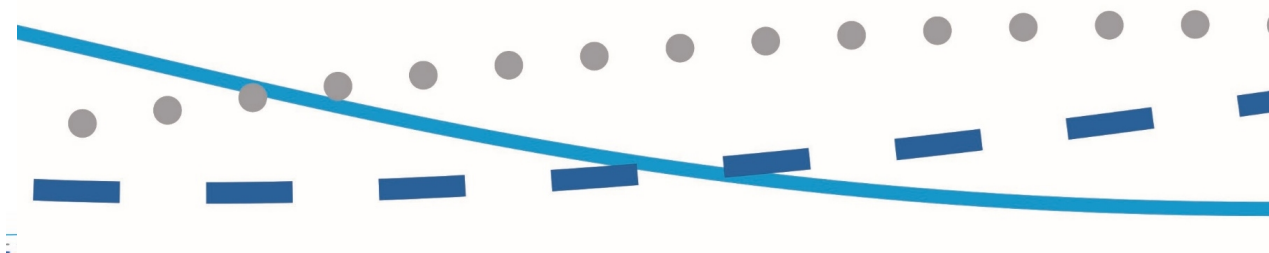
| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES<br>Financial Position - High level extract for the periods ending 30 June | Whitsunday Coast Airport |                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------|
|                                                                                                                                                              | Est Act 2023<br>\$       | 2023/24<br>\$     |
| <b>ASSETS</b>                                                                                                                                                |                          |                   |
| Trade and other receivables                                                                                                                                  | 1,410,000                | 1,392,000         |
| Property, plant and equipment                                                                                                                                | 55,245,257               | 55,825,425        |
| <b>TOTAL ASSETS</b>                                                                                                                                          | <b>56,655,257</b>        | <b>57,217,425</b> |
| <b>LIABILITIES</b>                                                                                                                                           |                          |                   |
| Trade and other payables                                                                                                                                     | 600,000                  | 650,000           |
| Borrowings                                                                                                                                                   | 20,480,984               | 19,411,484        |
| <b>TOTAL LIABILITIES</b>                                                                                                                                     | <b>21,080,984</b>        | <b>20,061,484</b> |





## Foxdale Quarry

### Annual Performance Plan 2023/24



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## 1 Executive Summary

Foxdale Quarry is located approximately 5 km north of Proserpine just off the Bruce Highway and is owned and operated by Whitsunday Regional Council (WRC).

This Business performance Plan provides the necessary guidance to enable the WRC to make an informed decision regarding the future of Foxdale Quarry.

Following the implementation of the below action plan it is intended that the quarry would move into a phase of market consolidation and expansion in accordance with the Quarry Development Plan (Groundwork Plus 2023).

Extraction activities on the Council owned freehold parcels will further reduce operating costs with the removal of royalty payments and will enable the structured relocation of quarry extraction operations from the current leasehold site and provide ongoing surety in available resource into the future.

Additional investment in forward years to supplement core business activities is also recommended. Establishment of supply contracts and increased market share resulting in increased returns should result from the implementation of actions outlined below. It should be noted that this Business Plan is a live document and requires periodic review and update to reflect current trends and activities.

| Priority | Business Sector          | Required Action                                                                                                                                                                                                                                     |
|----------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1        | Legislative Requirements | Monitor currency of required approvals/permits and ensure compliance with all legislative requirements is maintained.                                                                                                                               |
| 2        | Current Operations       | Review and update assets list.                                                                                                                                                                                                                      |
| 3        | Market Analysis          | Continue to monitor enquiries and ongoing product sales to gauge market movement.                                                                                                                                                                   |
| 4        | Market Analysis          | Build on strengths, exploit opportunities, develop actions to overcome weaknesses and manage threats.                                                                                                                                               |
| 5        | Market Analysis          | Continue to track upcoming TMR project on Q-Trip                                                                                                                                                                                                    |
| 6        | Market Analysis          | Track progress on development opportunities and keep in contact with associated clients.                                                                                                                                                            |
| 7        | Market Analysis          | Monitor Council tenders and procurement for supply of applicable quarry products for Council funded projects.                                                                                                                                       |
| 8        | Market Analysis          | Continue to Establish relationships with local concrete batch plants with a view of becoming the preferred local supplier.                                                                                                                          |
| 9        | Market Analysis          | Maintain prequalification status, actively track tender opportunities, and develop relationships with construction contractors.                                                                                                                     |
| 10       | Market Analysis          | Continue to have material on hand towards the end of the FY to meet demand moving into crushing season                                                                                                                                              |
| 11       | Competitor Analysis      | Maintain and update records of all applicable competitor products and pricing.                                                                                                                                                                      |
| 12       | Operations Plan          | Monitor upcoming tender and contract opportunities and bid aggressively. Strength lies in the quality of the product.                                                                                                                               |
| 13       | Business Structure       | Continue to operate as a commercially focussed entity and aim to meet client expectation (both internal and external). Aim for the quarry to continue to generate benefit to council and generate commercial profit to ensure its ongoing validity. |
| 14       | Business Structure       | Only release contracts to external crushing contractors as a means of supplementing Foxdale's own production. Ensure Foxdale has a solid forward order book before releasing external crushing contracts.                                           |
| 15       | Regulatory Issues        | Monitor the need for Provision for cost of intersection upgrade if the quarry output exceeds 250,000t / annum and continue to engage with TMR.                                                                                                      |
| 16       | Regulatory Issues        | Early discussion and agreement with Department Agriculture and Fisheries on the management and reporting requirements of the                                                                                                                        |

| Priority | Business Sector     | Required Action                                                                                                                                                                                                                                                                            |
|----------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                     | transition between the leasehold and freehold parcels and quantification of associated royalties is recommended.                                                                                                                                                                           |
| 17       | Quarry Life         | Continue development and planning operations in accordance with the Quarry Development Plan to ensure continuity of resource supply.                                                                                                                                                       |
| 18       | Material Production | Investigate strategy to differentiate between material sources (i.e. separate stockpile locations for each parcel of land)                                                                                                                                                                 |
| 19       | Stockpiles          | Establish and maintain stockpiles to align with product demand                                                                                                                                                                                                                             |
| 20       | Plant and Equipment | Move sand Additive feeder and bin past the tertiary VSI crusher to further improve crusher performance.                                                                                                                                                                                    |
| 21       | Plant and Equipment | Investigate design and construction of enlarged workshop and storage area to cater for quarry growth.                                                                                                                                                                                      |
| 22       | Plant and Equipment | A Foxdale Quarry Asset Management Plan (AMP) and Long-Term Financial Plan (LTFP) be developed by 2023 to inform capital bids moving forward. The AMP and LTFP to inform an annual maintenance allocation and capital projects to re-build or renew essential crushing plant and equipment. |

\*\* Key: DI – Director of Infrastructure; QM – Quarry Manager / SSE – Senior Site Executive.

Following the implementation of the above action plan it is intended that the quarry would move into a phase of market consolidation and expansion in accordance with the Quarry Development Plan (Groundwork Plus 2023).

Extraction activities on the Council owned freehold parcels will further reduce operating costs with the removal of royalty payments and will enable the structured relocation of quarry operations from the current leasehold site and provide ongoing surety in available resource into the future.

It should be noted that this Business Plan is a live document and requires periodic review and update to reflect current trends and activities.

## 2 Overview

Foxdale Quarry is a blue rock quarry owned and operated by the Whitsunday Regional Council (WRC) and is located just to the east of the Bruce Highway, approximately 5 km north of Proserpine. WRC currently leases approximately 21.5 ha of land from the Department of Natural Resources (Lot 214 HR1475) on which the current quarry operations are located. As a means of expanding the quarry resource, and to protect the future viability of continuing quarry operations, WRC purchased an adjoining freehold parcel (Lot 181 on SP137707). In addition, the purchase of Lot 301 on SP 253598 for stockpile management and storage has provided additional flexibility to quarry operations. Refer to Figure 1 below for details.

In the 1970's, following investigations into potential sources of construction material in the Shire, it was recommended by the Department of Transport and Main Roads (TMR) to the then Proserpine Shire Council that a crushing plant be installed at the current Foxdale site. Construction of the plant was completed in 1978. The quarry site was first used by TMR for the construction of the Bruce Highway south of Proserpine.

Following the initial Bruce Highway construction, the then Proserpine Shire Council continued to operate the quarry to service Council requirements. Due to the quality of the base material and the demand for quarry products in the region, the quarry has evolved over time to become the commercially operating entity it is today.

The purpose of this Business Performance Plan is to provide structured direction to the WRC in the ongoing operation of the quarry. This performance Plan sets out a proposed strategy for the periods 2022/2023 financial year and focuses on a strategy to accommodate and capitalise on the current financial climate.





Figure 1 Quarry site layout

### 3 Business Goals

#### 3.1 Mission Statement

To be the preferred supplier of quality quarry products throughout the Whitsunday Region

To provide a safe and healthy working environment for our quarry workers, contractors and visitors

The above mission statement encompasses the following key components:

##### Quality

- Seen as the benchmark for the ongoing quarry operations
- Provide consistent product that meets required design specification
- Quality controlled by NATA accredited testing facility
- Ensure product meets client expectations

##### Safety

- Ensuring a safe workplace is maintained
- Minimising risks

##### Preferred supplier

- Being known within the industry and to potential clients
- Providing reliable delivery – being able to meet demand and timely delivery of product
- Building relationships with your clients – ensuring the customer has a good experience and being flexible to their needs and requirements (e.g. opening hours, OMC materials)
- Providing products at commercially competitive rates

##### Products

- Focus on meeting demand for products that have high margin
- Refrain from making products that are not economically viable to produce
- Ensure demand is driven predominantly by quality and not cost

## 4 Legislative Requirements

The Foxdale Quarry encompasses four parcels of land:

- Lot 214 HR1475 (21.55 ha) of reserve tenure
- Lot 181 SP137707 (4.919 ha) of freehold tenure and encumbered by one easement
- Lot 301 SP253598 (5.164 ha) of freehold tenure
- Quarry Road council road reserve.

There are legislative requirements applicable to the entire quarry operation, and some specific to the parcel of land. Table 4-1 below summarises the permits / approvals that are required under the relevant Federal, State and Local legislation in order to operate a commercial quarry in Queensland.

Table 4-1 Summary of legislative requirements

| Legislation                       | Permit / approval                                              | Issuing authority                                       | Requirement / trigger / background                                                                                                                                                                                                                                                                                                              | Required (yes/no) | In place (yes/no)                                                                                            | Expires                                                 |
|-----------------------------------|----------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| <b>Foxdale Quarry – Full site</b> |                                                                |                                                         |                                                                                                                                                                                                                                                                                                                                                 |                   |                                                                                                              |                                                         |
| <b>State</b>                      |                                                                |                                                         |                                                                                                                                                                                                                                                                                                                                                 |                   |                                                                                                              |                                                         |
| Environmental Protection Act 1994 | ERA Permit / Environmental Authority                           | Department of Environment and Heritage Protection (EHP) | ERA(16) - extractive and screening activities (permit type or Environmental Authority should reflect the volume of material being extracted or screened). Other ERA activities may also require an Environmental Authority such as chemical storage, waste management and water treatment services (i.e. sewage treatment for more than 21 EP). | Yes               | Yes<br>Reference EPPR00487913 for ERA 16 (2b and 3b) extractive and screening limited to 500,000 t per annum | Automatic annual permit Anniversary date of 5th January |
| Environmental Protection Act 1994 | General Environmental Duty / Site Based Management Plan (SBMP) | EHP                                                     | General Environmental Duty under EP Act, in addition to requirements of Environmental Authority require procedures, Site Based Management Plan, Activity Based Management Plan or Plan of Operations.                                                                                                                                           | Yes               | Yes<br>Quarry operates in accordance with written procedures (as per condition P4-G4)                        | N/A<br>Amendments required as needed                    |



| Legislation                                                                   | Permit / approval                           | Issuing authority                                                                                           | Requirement / trigger / background                                                                                                                                                                                                                                                                                                                      | Required (yes/no)                                                                                    | In place (yes/no) | Expires                                          |
|-------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------|
| <b>Local</b>                                                                  |                                             |                                                                                                             |                                                                                                                                                                                                                                                                                                                                                         |                                                                                                      |                   |                                                  |
| Sustainable Planning Act 2009 and Whitsunday Shire Planning Scheme 2009<br>*1 | Development Permit – Material Change of Use | Whitsunday Regional Council (WRC) and various concurrence agencies                                          | Development Permit from Council for change in land use in the form of a Development Permit for Material Change of Use. Triggered as ERA 16 (2b) is identified as a concurrence ERA. Also dependent upon relevant Planning Scheme provisions.                                                                                                            | Yes                                                                                                  | Yes<br>2012-635   | N/A<br>Amendment triggered if quarry works alter |
| <b>Reserve Tenure Property – Lot 214 HR1475 (and Road Reserve)</b>            |                                             |                                                                                                             |                                                                                                                                                                                                                                                                                                                                                         |                                                                                                      |                   |                                                  |
| <b>Commonwealth</b>                                                           |                                             |                                                                                                             |                                                                                                                                                                                                                                                                                                                                                         |                                                                                                      |                   |                                                  |
| Environmental Protection and Biodiversity Conservation Act 1999               | EPBC Referral or Self-assessment Report     | Department of the Environment and Energy (DoEE)                                                             | Where matters of national environmental significance (NES) exist on the site or within close proximity, a decision notice from the EPBC referral or written evidence that the project did not require referral to the Department of the Environment (i.e. flora and fauna surveys, Environmental Assessment Report, EPBC Self-assessment Report, etc.). | Onus is on WRC not to harm matters of NES. Sales Permit requests written evidence of assessment.     |                   |                                                  |
| <b>State</b>                                                                  |                                             |                                                                                                             |                                                                                                                                                                                                                                                                                                                                                         |                                                                                                      |                   |                                                  |
| Land Act 1994                                                                 | Owners Consent / Lease Agreement            | Department of Natural Resources and Mines (DNRM)                                                            | Lease agreement or owner's consent for the quarry activities to be undertaken                                                                                                                                                                                                                                                                           | Usually required prior to lodgement of an application or establishment of an activity on state land. |                   |                                                  |
| Forestry Act 1959                                                             | Sales Permit for State Quarry Material      | Department Agriculture and Fisheries (DAF) (formally the Department of Agriculture, Fisheries and Forestry) | Allocation or sales permit for taking of quarry material from land where such material has been reserved to the state (including state land and certain freehold/road reserves).                                                                                                                                                                        | Yes                                                                                                  | Yes<br>SP145691   |                                                  |

| Legislation                                                                   | Permit / approval                       | Issuing authority | Requirement / trigger / background                                                                                                                                                                                                                                                                                                                | Required (yes/no)                                                                                      | In place (yes/no)          | Expires    |
|-------------------------------------------------------------------------------|-----------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------|------------|
| <b>Local</b>                                                                  |                                         |                   |                                                                                                                                                                                                                                                                                                                                                   |                                                                                                        |                            |            |
| Sustainable Planning Act 2009 and Whitsunday Shire Planning Scheme 2009<br>*1 | Development Permit                      | WRC               | Development Permit from Council for the existing land use, any operational works and/or building works if assessable under the local planning scheme or Building Code of Australia.                                                                                                                                                               | Dependent on the local planning scheme at the time and requirements under the current planning scheme. |                            |            |
| <b>Freehold Property – Lot 181 on SP137707*2</b>                              |                                         |                   |                                                                                                                                                                                                                                                                                                                                                   |                                                                                                        |                            |            |
| <b>Commonwealth</b>                                                           |                                         |                   |                                                                                                                                                                                                                                                                                                                                                   |                                                                                                        |                            |            |
| Environmental Protection and Biodiversity Conservation Act 1999               | EPBC Referral or Self-assessment Report | DoEE              | Where matters of national environmental significance exist on the site or within close proximity, a decision notice from the EPBC referral or written evidence that the project did not require referral to the Department of the Environment (i.e. flora and fauna surveys, Environmental Assessment Report, EPBC Self-assessment Report, etc.). | Onus is on WRC not to harm matters of NES                                                              |                            |            |
| <b>State</b>                                                                  |                                         |                   |                                                                                                                                                                                                                                                                                                                                                   |                                                                                                        |                            |            |
| Forestry Act 1959                                                             | Sales Permit for State Quarry Material  | DAF               | Allocation or sales permit for taking of quarry material from land where such material has been reserved to the state (including state land and certain freehold/road reserves).                                                                                                                                                                  | Yes                                                                                                    | Yes<br>Sales Permit 145691 | 30/06/2024 |

| Legislation                                                                | Permit / approval                                                         | Issuing authority                                                            | Requirement / trigger / background                                                                                                                                                                                                                                                                                                                                                                              | Required (yes/no)                                                                                | In place (yes/no) | Expires |
|----------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------|---------|
| Vegetation Management Act 1999                                             | Development Permit – operational works that is clearing native vegetation | Department of Infrastructure, Local Government and Planning (DILGP) and DNRM | Development Permit from the DILGP/DNRM if clearing regulated vegetation (remnant vegetation that is a regional ecosystem) and the clearing does not fall under an exemption outlined in Schedule 24 of the Sustainable Planning Regulation 2009 or has not been part of a previous Material Change of Use approval. *3                                                                                          | Dependent on construction footprint and extent of clearing.                                      |                   |         |
| <b>Local</b>                                                               |                                                                           |                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                  |                   |         |
| Sustainable Planning Act 2009 and Whitsunday Shire Planning Scheme 2009 *1 | Development Permit                                                        | WRC                                                                          | Development Permit from Council for a material change of use of premises, any associated operational works and/or building works if assessable under the local planning scheme or Building Code of Australia. The site is zoned rural requiring impact assessment for a use not defined (extractive industry) in the assessment table for the Rural Zone (refer section 4.1.1, Table 1 of the planning scheme). | Yes                                                                                              |                   |         |
| <b>Freehold Property – Lot 301 SP253598</b>                                |                                                                           |                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                  |                   |         |
| <b>Commonwealth</b>                                                        |                                                                           |                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                  |                   |         |
| Environmental Protection and Biodiversity Conservation Act 1999            | EPBC Referral or Self-assessment Report                                   | DoEE                                                                         | Where matters of national environmental significance (NES) exist on the site or within close proximity, a decision notice from the EPBC referral or written evidence that the project did not require referral to the Department of the Environment (i.e. flora and fauna surveys, Environmental Assessment Report, EPBC Self-assessment Report, etc.).                                                         | Onus is on WRC not to harm matters of NES. Sales Permit requests written evidence of assessment. |                   |         |

| Legislation                                                             | Permit / approval                      | Issuing authority | Requirement / trigger / background                                                                                                                                                                                | Required (yes/no)                                                                                      | In place (yes/no)                            | Expires            |
|-------------------------------------------------------------------------|----------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------|
| <b>State</b>                                                            |                                        |                   |                                                                                                                                                                                                                   |                                                                                                        |                                              |                    |
| Environmental Protection Act 1994                                       | Disposal Permit                        | EHP               | Removal of material from land listed on the Environmental Management Register or Contaminated Land Register requires EHP to approve a Disposal Permit to ensure any contaminated material is suitably managed. *4 | Case by case basis                                                                                     | Required if material being removed from site | Case by case basis |
| Forestry Act 1959                                                       | Sales Permit for State Quarry Material | DAF               | Allocation or sales permit for taking of quarry material from land where such material has been reserved to the state (including state land and certain freehold/road reserves).                                  | Yes                                                                                                    | Yes<br>Sales Permit 201409005                | 01/07/2027         |
| <b>Local</b>                                                            |                                        |                   |                                                                                                                                                                                                                   |                                                                                                        |                                              |                    |
| Sustainable Planning Act 2009 and Whitsunday Shire Planning Scheme 2009 | Development Permit                     | WRC               | Development Permit from Council for the existing land use, any operational works and/or building works if assessable under the local planning scheme or Building Code of Australia.                               | Dependent on the local planning scheme at the time and requirements under the current planning scheme. |                                              |                    |

Based on the above, the quarry has all required permits/approvals in place at the time this Business Plan was compiled. Several permits are due for renewal throughout the life of this Business Plan and it is up to the Council's Director of Engineering and the Quarry Manager to ensure all approvals / permits are current.

**Action: Monitor currency of required approvals/permits and ensure compliance with all legislative requirements is maintained.**

## 5 Current operations

### 5.1 Market share

Foxdale Quarry currently holds approximately 40% of the market share for the Proserpine area with two direct competitors in the immediate region.

### 5.2 Operation of the quarry

Given the demand in recent years, the day-to-day quarry production operations have generally been structured as outlined in Table 5-1:

Table 5-1 Quarry operations

| # | Demand                                             | Resourcing                                                                                                                    |
|---|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| 1 | Production of material to meet WRC requirements    | WRC crushing plant and WRC staff                                                                                              |
| 2 | Production of all materials to meet external sales | WRC crush plant and WRC staff. Contract hire crush plant and contract staff if capacity of internal plant supply is exceeded. |

### 5.3 Current production

At the end May of the 2022/23 financial year, production at the quarry totalled 104,176 tonnes with sales of 97,711 tonnes. Forward production forecasts anticipate in the order of 138,600 tonnes of products being crushed at Foxdale in the 2023/24 FY from the WRC crushing plant.

The current supply and production records are included in 13.1.

### 5.4 Historical production rates

The current quarry operations are regulated by the Department of Natural Resources and Mines (NRM) for the safe extraction of material. Mining and Quarrying Safety and Health Act 1999 and Mining and Quarrying Safety and Health Regulations 2001.

The quarry has a sales agreement in place SP145691 (issued June 2019). The sales agreement is administered under the sections 46 and 56 of the Forestry Act (1959), with royalties paid to the Department of Agriculture, Fisheries, and Forestry (DAFF) per tonne (or per cubic metre) of material excavated. This Sales Permit has been adjusted by way of Deed of Variation to cover future operation of the Foxdale Quarry.

The quarry owns the adjacent freehold parcel of land (181 SP137707) for extraction purposes and is in the process of developing access and haulage roads. There are no royalties due for materials extracted from the free hold parcel.

Since 2005/06, Foxdale has produced an average of 120,000 tonnes of saleable product per annum.

The development application for the purchased freehold parcel is approved with an extraction permit up to 1,000,000 tonnes per annum and a trigger threshold for intersection works at the Bruce Highway/Quarry Rd intersection of 250,000 tonnes per annum.

Historical production rates are outlined in 13.1.

## 5.5 Quarry plant and equipment

Based on current mobile plant, the quarry is able to sort, load and haul 1,500 tonnes of rock from the quarry pit daily to supply the crushing unit. The two front-end loaders can stockpile and handle sales of up to 3,000 tonnes per day.

There has been a dry hire arrangement of mobile plant since 2022. Internal rates charged for unreliable machines within internal fleet was not cost effective. There is discussion as to whether the quarry should hire purchase and maintain its own mobile fleet as this may be more cost effective.

The quarry periodically hires additional plant and equipment over and above the core fleet to supplement the development of the quarry and to provide material for additional contracted crushing equipment when required to meet excess market demand.

The current quarry asset list is known to contain outdated information and requires updating.

**Action: Review and update assets list. Conduct a full costing exercise to compare the benefit of hire arrangement of fleet against quarry ownership.**

## 5.6 Materials

In recent years the predominant materials produced at Foxdale quarry include Road Bases, Cane Road gravel material, Concrete Aggregates and Cover Aggregates. A range of other materials, including drainage aggregates, overburden/fill and armour rock are also produced in lower quantities to meet seasonal demand.

The production timeline for parent rock to saleable material is generally in the order of 5 weeks and includes blast planning, blasting, sorting, crushing, blending (for pavement gravels), testing and stockpiling operations.

All materials undergo testing and NATA certification by an independent NATA certified soils testing provider.

## 5.7 Quarry life

The current quarry lease (214 on HR1475) contains limited available resources of unweathered andesite rock. It is estimated the current remaining life of the existing quarry pit is in the order of a further 2 years at current extraction rates. Additional parent material is available from the current leasehold site but would require extensive development.

The quarry purchased free hold Lot 181 on SP137707 east of the current pit workings in 2008 to extend available resource of extractable unweathered andesite rock. The value and volume of the reserve provides certainty for the future of the quarry, whilst additionally providing a resource base for expansion of the current workings and capital investment in crushing equipment. A

Development Application for Material Change of was approved for Lot 181

SP137707 enabling extraction of material from freehold land for the next 30 years. Access haul road have been constructed into Lot 181 SP137707 and development and extraction begun.

The quarry has purchased a portion of lot RP733831 now Lot 301 SP253598 to provide the necessary stockpile area to store saleable quarry materials. The purchase has allowed development of a storage area increasing the storage capacity to 150,000 tonnes of assorted crushed rock material.

## 6 Market analysis

### 6.1 Current market

Historically Foxdale Quarry has seen a strong demand for quarry products from many sectors of the Civil Construction industry throughout the Whitsunday Region. As Foxdale Quarry now faces fierce competition in the private sector market it is vital for the quarry to continue to monitor enquiries and sales to gauge the market movements and adjust the cost per tonne of material to regain competitiveness when required.

**Action: Continue to monitor enquiries and ongoing product sales to gauge market movement.**

### 6.2 Market targets

Several opportunities exist for the quarry to expand its market share. The following have been identified with appropriate actions suggested against each:

- Goorganga Plains – planning is underway for potential flood improvement works on the Bruce Highway in the vicinity of Goorganga Plains.

**Action: Continue to track upcoming TMR project on Q-Trip**

- WRC's Internal Works Contracts – DFRA Contracts are being released to market with no requirement for construction contractors to use Foxdale for material supply.

**Action: Monitor Council tenders and procurement for supply of applicable quarry products for Council and DFRA / NDRRA funded projects.**

- Supply of concrete aggregates to local batch plants – with implementation of the new VSI, the potential to produce cost effective, high quality and consistent aggregate product is being realised.

**Action: Continue to Establish relationships with local concrete batch plants with a view of becoming their preferred supplier.**

- The recent purchase and addition of the pug mill cement additive silo presents additional opportunities to supply cement stabilised pavement material. Modern pavement design technology has resulted in cement modified and cement bound pavement materials being commonplace in North Queensland.

**Action: Actively engage with customers to establish supply contracts for cement stabilised Pug milled materials.**

- Supply of aggregates for TMR's annual reseal program – the quarry has obtained prequalification status requirements to supply to TMR Mackay.

**Action: Maintain prequalification status, actively track tender opportunities, and develop relationships with construction contractors.**

- Supply of cane road gravel material – the quarry produces approximately 20,000 to 25,000 tonnes of cane road material per year for use in re-sheeting haul roads utilised through the cane harvest.

**Action: Continue to have material on hand towards the end of the FY to meet demand moving into crushing season**

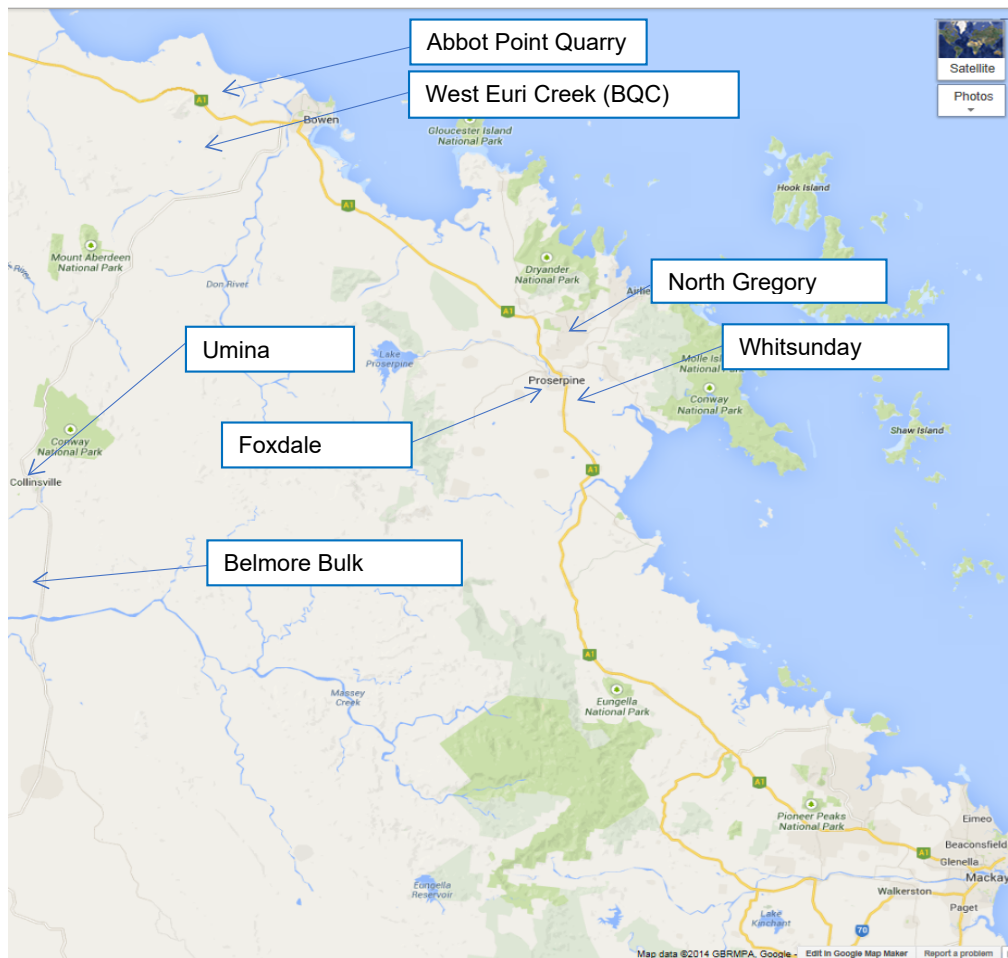


## 7 Competitor analysis

The following quarries in the Whitsunday Region were listed as being registered with the Department of Transport and Main Roads as at 08 June 2022. The location of registered quarries listed below are outlined in Table 7-1.

Table 7-1 TMR registered quarries

| Quarry name                  | Quarry reg # (RQ) | Reg cert # | Expiry date | Contact person | Phone no.    | Asphalt aggregate - coarse | Cover aggregate | Concrete aggregate - coarse | Concrete aggregate - fine | Asphalt aggregate - fine | Slurry seal aggregate | Unbound paving material |
|------------------------------|-------------------|------------|-------------|----------------|--------------|----------------------------|-----------------|-----------------------------|---------------------------|--------------------------|-----------------------|-------------------------|
| Abbot Point Quarry           | RQ163             | 2019-055   | 22/03/24    | Luke Hillery   | 0437 546 261 |                            | All             |                             | F                         |                          |                       | 2 3                     |
| Gordon's Quarry              | RQ085             | 2018-77    | 26/05/24    | Luke Hillery   | 0437 546 261 |                            | All             | C                           |                           |                          |                       | 2 3                     |
| Umina Quarry                 | RQ213             | 2018-78    | 21/07/22    | Luke Hillery   | 0437 546 261 |                            |                 |                             |                           |                          |                       | 2 3                     |
| North Gregory Quarry         | RQ206             | 2020-029   | 10/08/22    | John Warren    | 07 4946 1199 |                            | All             | C                           |                           |                          |                       | 2 3                     |
| West Euri Creek (BQC) Quarry | RQ050             | 2020-37    | 01/02/24    | John Fahey     | 07 4783 3811 |                            | All             | C                           |                           |                          |                       | 1 2 3                   |
| Foxdale Quarry               | RQ267             | 201-70     | 17/07/22    | Quentin Prince | 07 4945 2133 | C                          | All             | C                           | F                         | F                        |                       | 1 2 3                   |
| Whitsunday Quarry            | RQ121             | 201-79     | 10/08/22    | John Warren    | 07 4946 1199 | C                          | All             | C                           | F                         | F                        |                       | 2 3                     |



Source: Google Maps

**Figure 2** TMR accredited quarry locations in Whitsunday region

It is noted that Wall and Son Pty Ltd is not showing as a registered quarry on the TMR Registered quarry web page site. The two quarries with the greatest variety in accreditations for material supply are Foxdale Quarry and Whitsunday quarry.

**Action: Review current and past product demand and seek to update TMR accreditation for the supply of all applicable products.**

## 8 Operations plan

### 8.1 Scope of operation

The quarry has a high-quality source rock material which produces high quality crushed rock products. The quarry's predominant task is to produce and supply quarry products to meet Council's operational demands.

Supply records indicate that in the past two years the supply to council has declined substantially as there has been limited capital projects in the southern area of the Whitsunday Regional

Council. Overall production/supply rates have been buoyed by an increase in private entity activity and commercial business investment.

During 2023/24 there are significant plans for increased Council general maintenance and capital works planned for the Proserpine Airlie Beach regions. There is also DRFA rural roads program planned.

There is significant investment in road infrastructure along the Bruce Highway planned over the next three years of which the Foxdale Quarry is in a competitive position to supply bulk materials.

**Action: Monitor upcoming tender and contract opportunities and bid aggressively. Strength lies in the quality of the product.**

## 8.2 Business structure

The quarry is a prescribed business activity of the Whitsunday Regional Council and is managed and operated by Council employees. The quarry's predominant role is to meet the product needs of Council operations, that of the established external client base and to provide Council a return on investment.

**Action: Continue to operate as a commercially focussed entity and aim to meet client expectation (both internal and external). Aim for the quarry to continue to generate benefit to council and generate commercial profit to ensure its ongoing validity.**

## 8.3 External contractors

Foxdale has historically used crushing contractors to meet product demand over and above the output capacity of the existing WRC crushing plant and staffing levels. After major weather events, the quarry generally experiences exceptional demand for pavement materials to meet requirements of disaster recovery projects. During these times, an external crushing contract may be awarded to increase output to meet excess demand.

**Action: Only release contracts to external contractors as a means of supplementing Foxdale's own production. Ensure Foxdale has a solid forward order book before releasing external contracts.**

## 8.4 Regulatory issues

The MCU development application for Lot 181 on SP 137707 (WRC resolution dated 14/4/2014) outlines concurrence agency requirements for the quarry operation including the lodgement of an annual Haulage Statement to TMR. TMR's response to the 2015 Haulage Statement (correspondence dated 22/3/16) reiterates the responsibility WRC and TMR have to the safety of the road network and in particular, the safety of the Bruce Highway / Quarry Rd intersection. Whilst the volume for the 2021/22 assessment year do not exceed the trigger volumes for any required intersection upgrade works (a similar outcome is anticipated for the 2023 assessment), it is noted that TMR reserves its right to impose the conditions (upgrade access) should they be deemed necessary in the future.

**Action: Provision for cost of intersection upgrade and continue to engage with TMR.**

In addition to the above, the Sales Permit outlines payment of royalties for materials extracted from the Reserve Tenure Property – Lot 214 HR1475. As the remaining reserve for this parcel is expected to be exhausted in the 24/25 FY, planning has commenced for the extraction of parent material from the freehold area parcel. The Quarry Development Plan (2017) outlines the proposed strategy for the safe extraction of this parent rock but it is noted that the proposed quarry face traverses the interface between the leasehold and free hold parcels and the zone where royalties are no longer payable.

**Action: Early discussion and agreement with Department Agriculture and Fisheries on the management and reporting requirements of the transition between the leasehold and freehold parcels and quantification of associated royalties is recommended.**

## 8.5 Quarry life and land availability

The leasehold parcel which the quarry is currently sourcing product from is nearing the end of its mineral deposit. It is estimated that there is approximately 2 years left before the mineral deposit is depleted. The current Quarry Development Plan (2017-2022) sets out the strategy for development of quarry activities on the freehold site.

**Action: Continue development and planning operations in accordance with the Quarry Development Plan to ensure continuity of resource supply.**

## 8.6 Material production

It is assumed that future quarry development will be undertaken in line with the Quarry Development Plan. As the mine operations moves from the leasehold parcel to the freehold parcel there will be a period of time where material is being sourced from both parcels of land. It is imperative that the materials sources/produced is tracked and logged against the associated parcel of land to ensure accountability in payment of associated royalties.

**Action: Investigate strategy to differentiate between material sources (i.e. separate stockpile locations for each parcel of land).**

## 8.7 Stockpiling

As a method on ensuring sales the quarry stockpiles need to be replenished. Given the production lead time to produce a tonne of saleable material the quarry will undoubtedly lose potential ad hoc sales or urgent medium contracts unless required materials are on hand. Given the ample stockpile area available, the following material stockpiles are recommended to be maintained at all times outside supply contract commitments.

Table 8-1

| Recommended Minimum Stock  |             |                             |              |
|----------------------------|-------------|-----------------------------|--------------|
| 7 mm Aggregate             | 500 tonne   | 40-70 mm ballast / drainage | 1,000 tonne  |
| 10 mm Aggregate            | 1,000 tonne | 70-150 mm Gabion            | 1,500 tonne  |
| 14 mm Aggregate            | 1,000 tonne | Type 2.1 Road Base          | 10,000 tonne |
| 16 mm Aggregate            | 1,000 tonne | Type 2.3 Road Base          | 10,000 tonne |
| 20mm Concrete Aggregate    | 2,000 tonne | Type 2.5 Road Base          | 5,000 tonne  |
| 20-40 mm ballast/ drainage | 1,000 tonne | Cane Road                   | 10,000 tonne |

**Action: Maintain stockpiles to align with product demand.**

## 8.8 Plant and equipment

The existing plant and equipment generally consists of:

— Mobile plant:

External Fleet Hire - Two Caterpillar 972M loaders

External Fleet Hire - One Caterpillar 740 Articulated Dump Truck

External Fleet Hire - one Caterpillar 336L Excavator

— Crushing Plant – An upgraded crushing unit which incorporates the original crushing unit infrastructure and a new crushing plant extension. The crusher now incorporates a new primary jaw crusher, secondary cone crusher, tertiary vertical shaft impact crusher and screen tower.

Primary Jaw Crusher – Terex JW 40

Secondary Cone crusher unit – Sandvik CH430 Gyratory Cone Crushing - Unit Capacity: 130 mt/hr @ 11mm CSS / 180 mt/hr @ 18 mm CSS

Tertiary Vertical Shaft Impactor (VSI) – Sandvik C217 VSI - Capacity: 170-190 t/hr

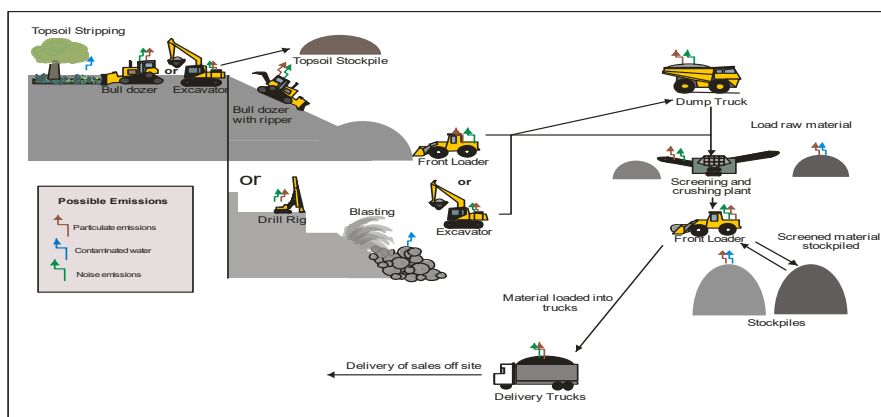
Metso Australia – Nordberg CVB 1645 Capacity: 400 t/hr

— Reclaimer – The quarry purchased a McKloskey R155 reclaimer unit. A reclaimer is extremely efficient at processing overburden materials into saleable general and select fill materials.

— Hire and Contracted Machinery – currently the quarry will hire crushing equipment and Pugmill to cater for excess demand.

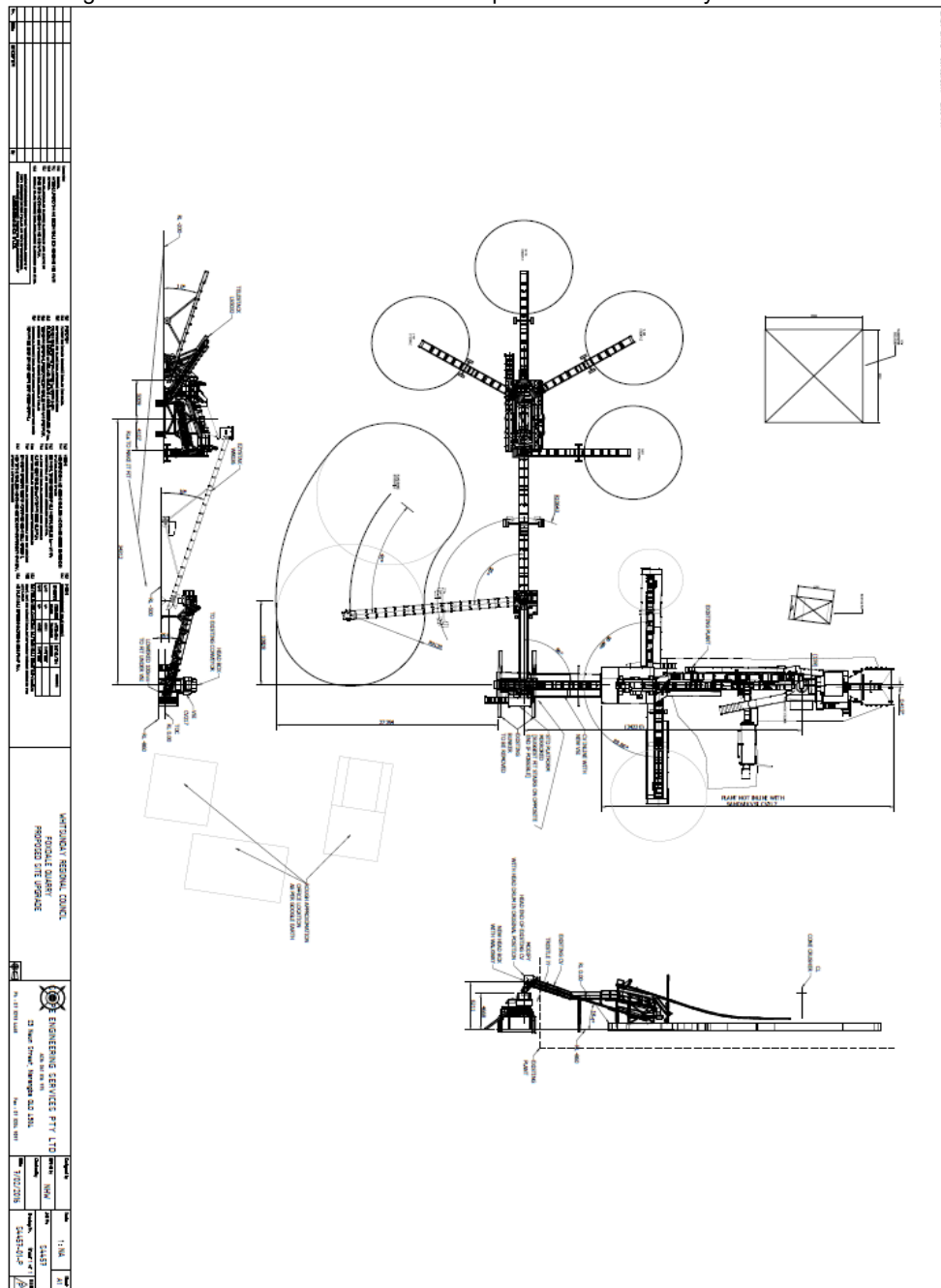
### 8.8.1 Current plant and equipment capability

The quarry mobile plant and equipment is capable of processing up to 1,500 tonnes of material per day. The process is outlined in the following visual processes.





### Crushing Plant With Addition of Vertical Shaft Impactor and Secondary Screen Towe





#### **8.8.2 Proposed future upgrades**

No upgrades planned for the crushing plant in the short term.

#### **8.9 Quality control**

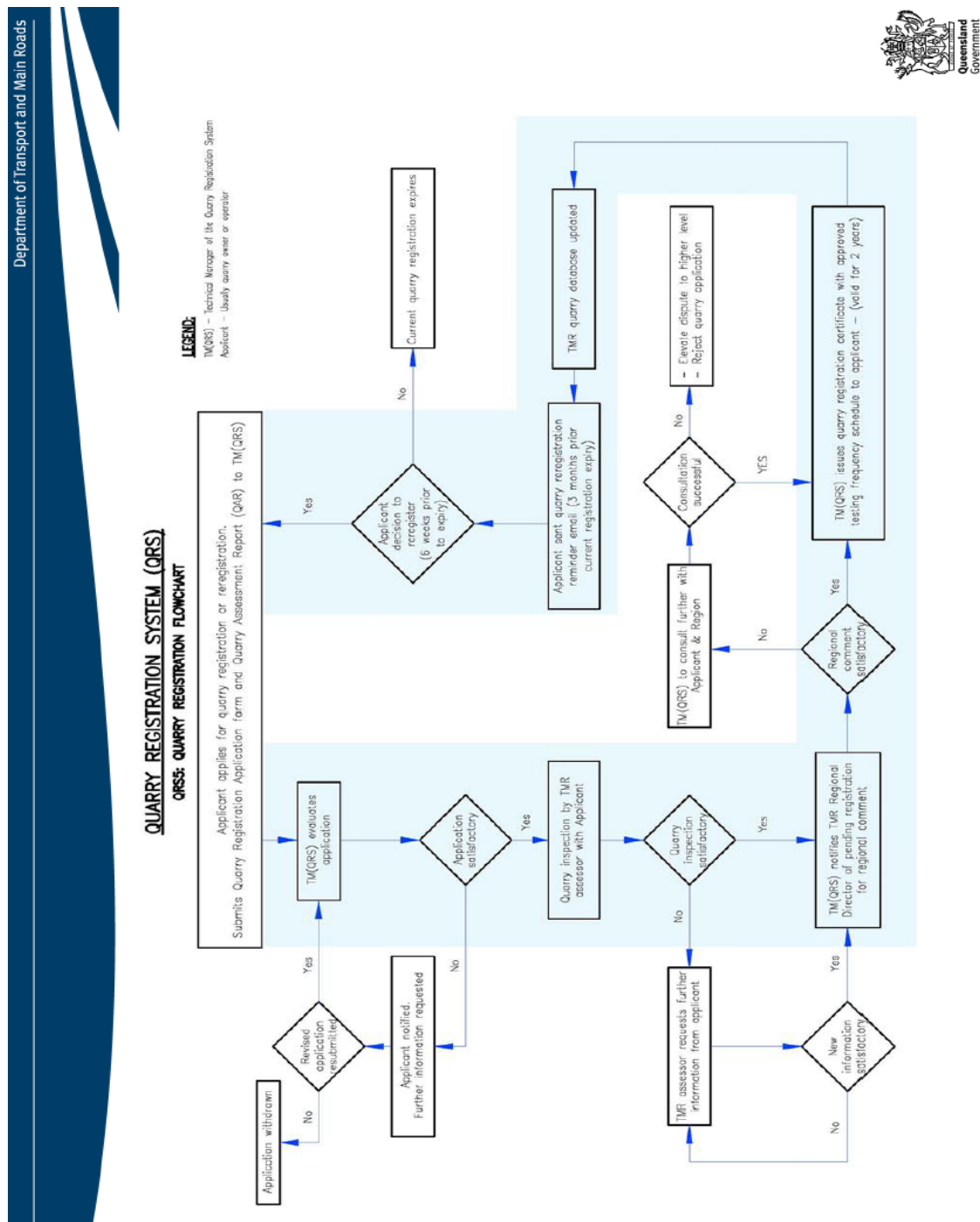
All Quarry products are produced to meet and exceed TMR technical standards and are quality tested internally by our Soils testing laboratory and externally through private NATA laboratories for quality assurance.

The Department of Transport and Main Roads operates a Quarry Registration System (QRS) for quarry materials suppliers. The objective of the QRS is to assure supply of consistent and uniform high-quality quarry products to Transport and Main Roads projects. Source rock testing frequencies are nominated as part of the Quarry Registration Certificate, whereas product testing frequencies are nominated in the respective Technical Specification.

The quarry operator will carry out regular source rock and product compliance testing from product stockpiles when producing material for departmental projects. The minimum frequency of testing for the source material property of the 'nominated product' shall be as assigned in the registered Testing Frequency Schedule and quarry certification and registration.

Many commercial customers now refer to quarry registration and TMR technical standards in their contracts of supply and quality assurance for private construction projects. It is therefore imperative the quarry maintain TMR quarry registration and complete the minimum level of quality testing of all material types produced.

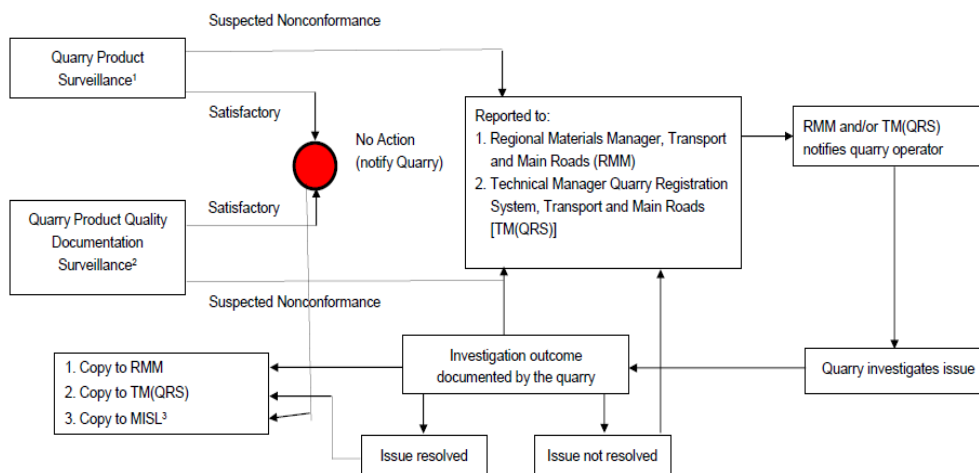
Quarry Registration Flow Chart



QRS1: Quarry Registration System outline

## Appendix B

Quarry surveillance flowchart



Notes:  
 1. To be undertaken by Regional Materials staff. Can include either specific project or program quarry surveillance.  
 2. To be undertaken by Regional Materials staff and/or Geotechnical Unit staff.  
 3. Advise Management Information System for Laboratories of any changes.

Quarry Registration System, Transport and Main Roads, May 2019

15

## 8.10 Operational strategy

The quarry operations are currently under increasing pressure to perform financially and provide a guaranteed return to Council. The current very competitive economic environment has impacted on the strong demand seen in recent years but notwithstanding, new opportunities are present.

The increased mining operations and increased construction activity in recent years has presented opportunities for Council to invest in new and upgraded crushing infrastructure to enable capitalisation of business activities.

Council's most transparent performance indicator of the quarry operations over time is the financial performance (i.e. return on investment). To enable Council to maximise this return, the continued investment in higher productivity crushing plant and associated equipment is paramount. This investment will enable production rates to increase and cost per tonne to decrease. Diversified subsidiary equipment that support the existing crushing unit or provide an additional high-quality product will facilitate growth in market share.

The following refurbishment has been undertaken:

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**2010 - 2015**

Overhaul of the original Screening Plant and conveyor Systems

Rebuild and increase capacity of all original conveyors

**2016 - 2019**

Replace existing gyratory cone crushing unit.

Construct and Install a stationary rock hammer tower.

Construct and install a tertiary vertical shaft impactor crushing unit.

Construct and install a new triple deck screen tower.

Move the overhead power lines to the quarry boundary.

Install an upgraded electrical transformer to provide increase power to the site

Construct and Install a new electrical switch room.

Install PLC control to crushing operators' room for all new equipment.

**2019/20**

Construct and install a new primary jaw crusher and substructure

**2020/21**

No projects undertaken in order to reduce operational budget

**2021/22**

Purchase of a track mounted pugmill

**2022/23**

Purchase of a cement additive silo for the pugmill

**Proposed refurbishment projects**

Move sand additive conveyor from its current position to a new position after the tertiary vertical shaft impact crusher. Currently the binder sand entering the impactor is reducing the machines efficiency and reducing output. Addition of binder sand after the impactor will improve material shape and crushing throughput.

These crushing plant replacement and upgrades will continue to provide a good level of production and service. Due to the nature of quarrying and the extreme wear and tear associated, scheduled structural replacement and crushing plant maintenance will be continuous.

**Asset Management**

The Quarry is a significant Council asset with a plant and equipment replacement value estimated at \$4,900,000. Currently the Whitsunday Regional Council is developing an Asset Management Plan for the quarry that details all assets, condition of assets, depreciation schedule and proposed maintenance and capital projects schedule. This will be adopted by Council in mid-2023 including an ongoing improvement plan.

### Mobile Plant

Reliable, flexible and high availability of plant and machinery is critical to effectively operate the Quarry. The availability of the core fleet is essential in order maintain crushing operations and to conduct sales operations, ensuring supply and delivery on time to customers and to meet contract supply obligations.

The quarry went to market through tender and formalised a long-term machine hire agreement for the supply and maintenance of core mobile service fleet. The tender was awarded to Hastings Deering for 2 years. Based on the contractor's excellent performance and reliability, their contract was extended by another 12 months to 2024.

**Action: Continued investment in supporting equipment to diversify and meet changing industry product and construction demands.**

**Action: A Foxdale Quarry and Asset Management Plan (AMP) and Long-Term Financial Plan (LTFP) be developed by 2024 to inform capital bids moving forward. The AMP and LTFP to inform an annual maintenance allocation and capital projects to re-build or renew essential crushing plant and equipment.**

The 2022/23 and 2023/24 financial years will still require investment in both planned and unplanned maintenance on the crush plant but should see steady returns to Council through the implementation of actions outlined in this Business Plan and summarised in Section 10 - Action Plan.

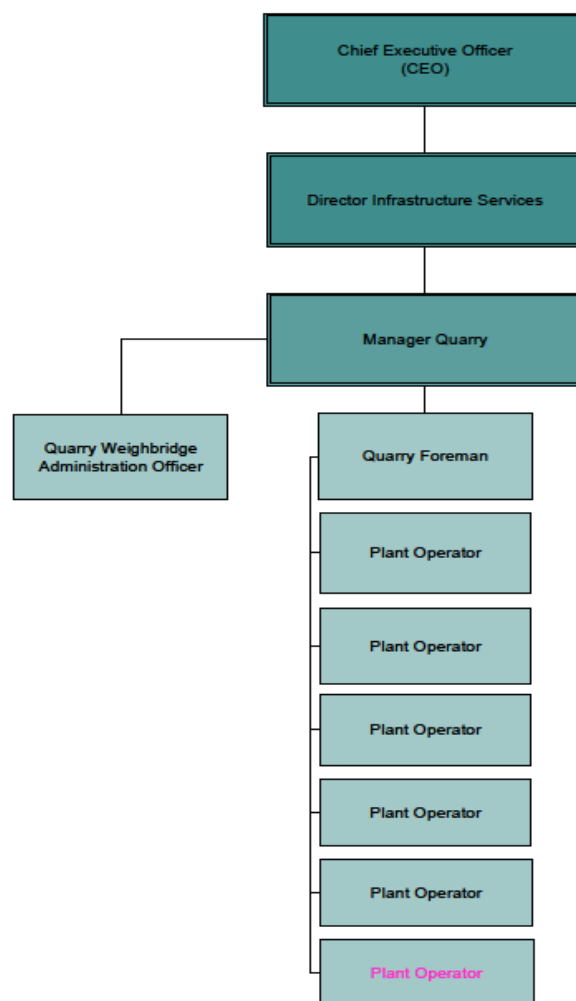
## 9 Organisation plan

### 9.1 Organisation structure

The current organisational structure is displayed below. Brief descriptions of the positions are as follows:

- **Director of Infrastructure (DI)** – The DI is responsible for overall business planning, financial performance, business development and marketing. They also contribute to ensuring the health and safety of employees and contractors and ensuring compliance with statutory requirements.
- **1 Quarry Manager (QM) / Senior Site Executive (SSE)** – The quarry is managed by the SSE who is responsible for the day to day operation of the site including all safety and environmental legislative requirements, planning and resource allocation, pit extraction planning, production schedules, crushing operations, crushing plant maintenance, mobile machinery maintenance, GET maintenance, product stock pile inventory control, quality testing requirements, sales operations and reporting, purchasing, inventory store control, staff training, competency, operating costs, budget forecast/control and reporting internally / externally.
- **1 Crusher Operator / Quarry Foreman** – Supervise and control quarry staff to ensure, safety of personal, meet mining legislative operating requirements, supervise optimal use of machinery, supervise minimal time wasting and increased productivity. Monitor, supervise and maintain production to meet production schedules/demand. Monitor, control and adjust the plants crushing and screening operation to ensure that production targets are met on time and within specification.
- **1 Excavator Operators** – Excavator operators sort blasted rock material and load the dump trucks with the unprocessed material for delivery to the crusher. Excavators operators sort and remove oversize material to avoid stoppages of the crushing plant. Excavator operators undertake development and construction of new quarry bench levels and roadways. Undertake daily machine maintenance, GET replacement and assist with all crushing plant repair and maintenance.

- **2 Haul Truck Driver** – Haul truck drivers transport ore material from the pit and deliver it to the crushing plant for processing through the crusher circuit ensuring the crushing plant has a constant feed of material. Haul truck operators are also utilised to transport crushed product to designated storage stock piles. Undertake daily machine maintenance, GET replacement and assist with all crushing plant repair and maintenance.
- **2 Loader Operators** – Loader operators collect product from the crushing plant, weigh material, form designated stockpiles, prepare test samples, direct truck drivers, conduct sales and loading of purchased material into the nominated transport vehicle. Undertake daily machine maintenance, GET replacement and assist with all crushing plant repair and maintenance.
- **1 Weighbridge Administrator** – Responsible for the recording and invoicing of all product sold.



## 9.2 Personnel

The Quarry currently operates with a base staff level of eight persons all of whom are permanent WRC employees. Casual operators are also periodically engaged to ensure contract requirements are met. This strategy could be further utilised for increased production at little or no cost/risk to Council.

Currently the quarry is struggling to maintain staffing levels as there is strong competition for experienced machine operators in mining and construction. During 2022/23 three long term quarry staff have reached retirement age.

**ACTION: Active recruitment drive to replace retired staff and develop a casual operator list.**

## 10 The Financial Plan

### 10.1 Notional Capital Structure and Treatment of Surpluses

Foxdale Quarry is a wholly owned Commercial Business unit of Whitsunday Regional Council. Foxdale Quarry's notional capital structure is via 100% equity funding from Council. Any surplus earned by a business unit of Council is returned as a dividend to Council. This return is in recognition that business units have been established to further the good governance of the region. Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

### 10.2 Operating results summary

Table 10-1 outlines the estimated and projected financial performance for the quarry with no Community Service Obligations and an Extract from the budgeted Statement of Financial Position.

| WHITSUNDAY REGIONAL COUNCIL                         |                    | Quarry Operations  |         |
|-----------------------------------------------------|--------------------|--------------------|---------|
| STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES |                    | Est Act 2023       | 2023/24 |
| Income Statement for the periods ending 30 June     |                    | \$                 | \$      |
| <b>Operating revenue</b>                            |                    |                    |         |
| Net Rates and utility charges                       | 0                  | 0                  |         |
| Sale of goods and major services                    | 2,904,900          | 3,534,876          |         |
| Other recurrent income                              | 30,000             | 100,000            |         |
| <b>Total operating revenue</b>                      | <b>2,934,900</b>   | <b>3,634,876</b>   |         |
| <b>Operating expenses</b>                           |                    |                    |         |
| Employee benefits                                   | (937,728)          | (913,031)          |         |
| Materials and services                              | (2,210,366)        | (2,476,768)        |         |
| Depreciation                                        |                    |                    |         |
| Property, plant and equipment                       | (138,891)          | (142,285)          |         |
| External finance costs                              | (15,000)           | (15,000)           |         |
| <b>Total operating expenses</b>                     | <b>(3,301,985)</b> | <b>(3,547,084)</b> |         |
| <b>Surplus / (deficit) from operations</b>          | <b>(367,085)</b>   | <b>87,792</b>      |         |
| <b>National Competition Policy transactions:</b>    | 0                  | 87,792             |         |
| <b>Retained surplus (deficit) at period end</b>     | <b>(367,085)</b>   | <b>0</b>           |         |
| <b>Capex</b>                                        | <b>160,000</b>     | <b>120,000</b>     |         |



| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES<br>Financial Position - High level extract for the periods ending 30 June | Quarry Operations  |                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------|
|                                                                                                                                                              | Est Act 2023<br>\$ | 2023/24<br>\$    |
| <b>ASSETS</b>                                                                                                                                                |                    |                  |
| Inventories                                                                                                                                                  | 690,000            | 650,000          |
| Trade and other receivables                                                                                                                                  | 202,000            | 217,000          |
| Property, plant and equipment                                                                                                                                | 2,905,748          | 2,883,463        |
| <b>TOTAL ASSETS</b>                                                                                                                                          | <b>3,797,748</b>   | <b>3,750,463</b> |
| <b>LIABILITIES</b>                                                                                                                                           |                    |                  |
| Trade and other payables                                                                                                                                     | 200,000            | 225,000          |
| Provisions                                                                                                                                                   | 732,664            | 757,664          |
| <b>TOTAL LIABILITIES</b>                                                                                                                                     | <b>932,664</b>     | <b>982,664</b>   |

Table 10-2 Quarry production and product sales summary

|                                  | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | Forecast 2023/24 |
|----------------------------------|---------|---------|---------|---------|---------|---------|---------|------------------|
|                                  | tonnes  | tonnes  | tonnes  | tonnes  | tonnes  | tonnes  | tonnes  | tonnes           |
| Total production volume (tonnes) | 125,000 | 152,763 | 140,633 | 175,896 | 162,955 | 146,416 | 134,215 | 138,900          |
| Total sales volume (tonnes)      | 110,000 | 118,760 | 116,699 | 132,153 | 191,368 | 171,733 | 157,422 | 130,281          |

**Production Costing, Sales and Production Volumes**

Table 10-2 to Table 10-3 highlight that the profitability of the quarry is largely determined by the relative sale volume of the four major products each year being road base, cane roads material, concrete aggregate, and crusher dust. Historically, the quarry's largest historical sales volume product being road base, and cane road gravel material

It is difficult to forecast accurately the financial operating position for the quarry, as the quarry is affected by the severity of economic variability in the Proserpine and Whitsunday area. Although averages can be calculated, on both average sales and average production, the variability in the type of products demanded each year is unique. It is therefore more appropriate to operate on a rolling budget for the quarry, adjusted for projects awarded supply contracts to the quarry.

Table 10-3 2023/24 projected sales volumes

| Product            | Forecast Demand |
|--------------------|-----------------|
| <b>SCREENINGS</b>  | <b>Tonnes</b>   |
| 7 mm Screenings    | 500             |
| 10 mm Screenings   | 2,000           |
| 14 mm Screenings   | 500             |
| Concrete Aggregate | 25000           |
| 20mm Drainage      | 1,000           |

| Product                     | Forecast Demand       |
|-----------------------------|-----------------------|
| 20-40mm Drainage Rock       | 12,000                |
| Crusher Dust                | 25,000                |
| <b>ROAD BASES</b>           |                       |
| Rd/Base (2.1 & 2.3)         | 35,000                |
| Cane Roads Rd/Base 2.5      | 35,000                |
| Rd/Base 2.5                 | 5000                  |
| <b>OVERBURDEN AND FILL</b>  |                       |
| Select Fill                 | 2,000                 |
| Overburden Fill / Day Cover | 3,000                 |
| <b>ROCK PRODUCTS</b>        |                       |
| Sorted Armour Rock          | 10600                 |
| <b>Totals</b>               | <b>156,600 tonnes</b> |

### 10.3 Capital Works Expenditure

| Year         | Description                  | Budget           |
|--------------|------------------------------|------------------|
| 2023/24      | Quarry Plant Renewal Program | \$120,000        |
| <b>Total</b> |                              | <b>\$120,000</b> |

### 10.4 Historical Volumes Produced and Sold

Table 10-4 Historical Tonnes Sold

| MATERIAL                         | 2017-18  | 2018-19  | 2019-20  | 2020-21  | 2021-22  | 2022-23  | 2023-24  |
|----------------------------------|----------|----------|----------|----------|----------|----------|----------|
|                                  | TONNES   | TONNES   | TONNES   | TONNES   | TONNES   | TONNES   | AVERAGE  |
|                                  | PRODUCED | PRODUCED | PRODUCED | PRODUCED | PRODUCED | PRODUCED | FORECAST |
| <b>AGGREGATES</b>                |          |          |          |          |          |          |          |
| 7 MM SCREENINGS                  | 1,496    | 814      | 785      | 1,669    | 0        | 39       | 801      |
| 10 MM SCREENINGS                 | 6,204    | 2,142    | 2,077    | 813      | 232      | 1,727    | 2,199    |
| 14 MM SCREENINGS                 | 4,880    | 1,275    | 808      | 0        | 0        | 0        | 1,161    |
| 16 MM SCREENINGS                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| CONC AGGREGATE (RUN)             | 3,058    | 3,403    | 15,646   | 14,200   | 19,581   | 26,807   | 13,783   |
| 20 MM DRAINAGE                   | 15       | 578      | 1,417    | 1,832    | 1,411    | 3,046    | 1,383    |
| DRAINAGE ROCK (Ballast)          | 3,236    | 2,753    | 5,478    | 4,504    | 5,386    | 9,395    | 5,125    |
| CRUSHER DUST                     | 13,031   | 9,494    | 21,201   | 16,203   | 21,013   | 33,421   | 19,061   |
| <b>ROAD BASES</b>                |          |          |          |          |          |          |          |
| RIBASE 2.1/2.3                   | 38,628   | 25,002   | 38,236   | 74,877   | 34,565   | 21,845   | 38,859   |
| RIBASE 2.5                       | 11       | 0        | 0        | 0        | 0        | 0        | 2        |
| CANE ROADS                       | 34,717   | 38,881   | 46,618   | 40,742   | 51,352   | 23,130   | 39,240   |
| <b>OVERBURDEN/FILL MATERIALS</b> |          |          |          |          |          |          |          |

|                       |         |         |         |         |         |         |         |
|-----------------------|---------|---------|---------|---------|---------|---------|---------|
| SELECT FILL           | 1,759   | 3,631   | 6,220   | 861     | 3,871   | 2,576   | 3,153   |
| OVERBURDEN/FILL       | 15,681  | 3,002   | 968     | 3,187   | 2,598   | 4,487   | 4,987   |
| DAY COVER             | 8,506   | 5,322   | 1,134   | 202     | 1,750   | 1,030   | 2,991   |
| ROCK PRODUCTS         |         |         |         |         |         |         |         |
| SHOT ROCK             | 866     | 161     | 556     | 420     | 236     | 908     | 525     |
| ARMOUR ROCK SORTED    | 16,121  | 38,634  | 31,927  | 2,606   | 3,295   | 4,019   | 16,100  |
| GABION /DRAINAGE ROCK | 2,637   | 5,544   | 2,825   | 840     | 984     | 6,466   | 3,216   |
| ANNUAL TOTALS         | 150,846 | 140,636 | 175,896 | 162,956 | 146,274 | 138,896 | 152,586 |

Table 10-5 5 Year Average of Quarry Sales

| MATERIAL                  | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23  |         |
|---------------------------|---------|---------|---------|---------|---------|----------|---------|
|                           | TONNES  | TONNES  | TONNES  | TONNES  | TONNES  | TONNES   | AVERAGE |
|                           | SOLD    | SOLD    | SOLD    | SOLD    | SOLD    | SOLD     | SOLD    |
| AGGREGATES                |         |         |         |         |         | FORECAST |         |
| 7 MM SCREENINGS           | 3,171   | 817     | 454     | 671     | 801     | 852      | 1,127   |
| 10 MM SCREENINGS          | 6,880   | 3,014   | 2,476   | 650     | 819     | 1,230    | 2,512   |
| 14 MM SCREENINGS          | 9,440   | 1,301   | 4,176   | 366     | 588     | 102      | 2,662   |
| 16 MM SCREENINGS          | 200     | 277     | 6       | 86      | 0.00    | 0.00     | 95      |
| CONC AGGREGATE (RUN)      | 1,462   | 4,637   | 14,430  | 14,520  | 18,072  | 17,392   | 11,752  |
| 20 MM DRAINAGE            | 749     | 578     | 1,037   | 2,701   | 2,412   | 2,100    | 1,596   |
| DRAINAGE ROCK (Ballast)   | 1,096   | 2,199   | 6,309   | 6,561   | 5,238   | 4,947    | 4,392   |
| CRUSHER DUST              | 13,437  | 5,909   | 7,030   | 17,459  | 30,195  | 31,934   | 17,661  |
| ROAD BASES                |         |         |         |         |         |          |         |
| RIBASE 2.1/2.3            | 27,092  | 30,604  | 28,899  | 61,765  | 41,406  | 27,845   | 36,269  |
| RIBASE 2.5                | 1021    | 0.00    | 17,802  | 3,285   | 0.00    | 0.00     | 3,685   |
| CANE ROADS                | 25,644  | 42,593  | 28,842  | 36,953  | 58,369  | 26,228   | 36,438  |
| OVERBURDEN/FILL MATERIALS |         |         |         |         |         |          |         |
| SELECT FILL               | 1293    | 4246    | 7,910   | 4,788   | 3,585   | 2,576    | 4,066   |
| OVERBURDEN/FILL           | 3899    | 11129   | 218     | 3,187   | 2,598   | 4,487    | 4,253   |
| DAY COVER                 | 11899   | 5322    | 1,885   | 221     | 1,750   | 1,030    | 3,684   |
| ROCK PRODUCTS             |         |         |         |         |         |          |         |
| SHOT ROCK                 | 866     | 161     | 556     | 420     | 236     | 742      | 497     |
| ARMOUR ROCK SORTED        | 9,126   | 12,306  | 7,935   | 36,179  | 3,295   | 10,580   | 13,237  |
| GABION /DRAINAGE ROCK     | 802     | 8,827   | 2,189   | 1,559   | 2,227   | 2,918    | 3,087   |
| ANNUAL TOTALS             | 118,077 | 133,920 | 132,154 | 191,371 | 171,591 | 134,963  | 147,013 |

## 11 Risk assessment

Table 11-1 below summarises the key risks identified for the Foxdale quarry during the preparation of this Business Plan update. The key outcome of this risk identification should be continual review, update and mitigation of risks, including documentation of new risks as identified.

Table 11-1 Initially identified risks

| Risk                                              | Consequence                                                                                                                                                                                                                                  | Potential mitigation                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Poor return for investment                        | Potential that following investment (Crusher, VSI, Triple Deck Screen and Stationary Rock Hammer) that market share and profitability is not improved leading to a reduction in ongoing investment (upgrade and routine maintenance).        | Investment anticipated to improve quality and lower unit rate costs resulting in improved market share and profitability.<br>Following investment, monitor market share and preposition against market targets (Section 6.2)                                                                                                                                                                                                          |
| Leasehold v's freehold                            | Potential for conflict between WRC and Department of Agriculture, Fisheries and Forestry regarding royalty payments, and potential forced stoppage.                                                                                          | Locking down <u>on paper</u> an agreed understanding with the Department of Agriculture, Fisheries and Forestry regarding extraction will be key to reducing any potential risk of unrest regarding royalty payments required<br><br>Annual survey, separation of stockpiles and a documented recording process to separate materials extracted from the leasehold land vs the freehold land should be adopted to assist in tracking. |
| Ongoing investment                                | Should ongoing investment be reduced, there is potential of increased maintenance intervals affecting the operational capability and profitability of the quarry.                                                                            | Ensure ongoing investment in asset maintenance and renewal is maintained enabling continued quality and profitability.<br><br>The purchase and installation of a pugmill will be an integral part of accessing new market and meeting demand for quarry road base products.                                                                                                                                                           |
| Protection of radio aerial adjacent freehold land | Potential for damage or instability of the radio tower foundations/structure.                                                                                                                                                                | Appropriate blast planning will reduce the risk to the structure.<br><br>Delayed blasting will reduce potential impact as extraction moves closer to the tower, however will result in a coarser rock.<br><br>The need for a new mobile jaw within 3-4 years should be considered to handle the larger rock produced from these activities.                                                                                           |
| Quarry staff movement                             | The quarry has a competent foreman that could continue to operate the quarry should the quarry manager resign.<br><br>The quarry would need the services of an appropriate person who can monitor and manage requirements regarding quality, | Training of staff regarding quality, safety and other management plans.                                                                                                                                                                                                                                                                                                                                                               |

| Risk                                         | Consequence                                                                                                                                                                                                                                                                                 | Potential mitigation                                                                                                                                                                                     |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                              | safety and other management plans.                                                                                                                                                                                                                                                          |                                                                                                                                                                                                          |
| Intersection upgrade (Bruce Hwy / Quarry Rd) | The intersection safety and performance is reviewed yearly by TMR with the lodgement of the annual Certified Haulage Statement. This review may (at the discretion of TMR) require the upgrading of the Bruce Highway intersection as conditioned in the MCU Decision Notice dated 14/4/14. | Ongoing discussion should be maintained with TMR to assess the need and timing of the intersection upgrade.<br><br>Financial provisioning should be considered for an upgrade to occur within 3-5 years. |

**Action: Continue to identify, monitor and manage risks.**

## 12 Action plan

Table 12-1 below indicates the proposed action plan for the 2023/24 financial years.

Table 122-1 Action Plan 2023/24

| Priority | Business Sector          | Required Action                                                                                                                | By Who **         | Cost |
|----------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------|------|
| 1        | Legislative Requirements | Monitor currency of required approvals/permits and ensure compliance with all legislative requirements is maintained.          | Quarry Manager    |      |
| 2        | Current Operations       | Review and update assets list.                                                                                                 | External Provider |      |
| 2        | Market Analysis          | Continue to monitor enquiries and ongoing product sales to gauge market movement.                                              | Quarry Manager    |      |
| 1        | Market Analysis          | Build on strengths, exploit opportunities, develop actions to overcome weaknesses and manage threats.                          | Quarry Manager    |      |
| 2        | Market Analysis          | Discuss procurement options with WCR procurement officers to supply required quarry product for any planned works.             | Quarry Manager    |      |
| 2        | Market Analysis          | Continue to track upcoming TMR project on Q-Trip                                                                               | Quarry Manager    |      |
| 2        | Market Analysis          | Track progress on development opportunities and keep in contact with associated clients.                                       | Quarry Manager    |      |
| 1        | Market Analysis          | Maintain relationships with local concrete batch plants with a view of becoming their preferred supplier.                      | Quarry Manager    |      |
| 1        | Market Analysis          | Promote sales of OMC and Cement stabilised materials.                                                                          | Quarry Manager    |      |
| 1        | Market Analysis          | Maintain prequalification status, actively track tender opportunities and develop relationships with construction contractors. | Quarry Manager    |      |
| 1        | Market Analysis          | Continue to have material on hand towards the end of the FY to meet demand moving into crushing season                         | Quarry Manager    |      |
| 2        | Competitor Analysis      | Review current and past product demand and seek to update TMR accreditation for the supply of all applicable products.         | Quarry Manager    |      |

| Priority | Business Sector     | Required Action                                                                                                                                                                                                                               | By Who **                               | Cost      |
|----------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------|
| 1        | Operations Plan     | Monitor upcoming tender and contract opportunities and bid aggressively. Strength lies in the quality of the product.                                                                                                                         | Quarry Manager                          |           |
| 2        | Business Structure  | Continue to operate as a commercially focussed entity and aim to meet client expectation (both internal and external). It is imperative for the quarry to continue to generate a profit to ensure its ongoing validity.                       | Director Infrastructure, Quarry Manager |           |
| 3        | Business Structure  | Only release contracts to external contractors as a means of supplementing Foxdale's own production. Ensure Foxdale has a solid forward order book before releasing external contracts.                                                       | Director Infrastructure, Quarry Manager |           |
| 3        | Regulatory Issues   | Provision for cost of intersection upgrade and continue to engage with TMR.                                                                                                                                                                   | Director Infrastructure, Quarry Manager | \$500,000 |
| 1        | Regulatory Issues   | Early discussion and agreement with Department Agriculture and Fisheries on the management and reporting requirements of the transition between the leasehold and freehold parcels and quantification of associated royalties is recommended. | Director Infrastructure, Quarry Manager |           |
| 2        | Quarry Life         | Continue development and planning operations in accordance with the Quarry Development Plan to ensure continuity of resource supply.                                                                                                          | Quarry Manager                          |           |
| 1        | Material Production | Investigate strategy to differentiate between material sources (i.e. separate stockpile locations for each parcel of land)                                                                                                                    | Quarry Manager                          |           |
| 2        | Stockpiles          | Establish and maintain stockpiles to align with product demand                                                                                                                                                                                | Quarry Manager                          |           |
| 3        | Plant and Equipment | Move sand additive conveyor beyond the VSI to increase the daily production capability to 1,500 tonnes per day.<br>Investigate design and construction of workshop and storage area.                                                          | Quarry Manager                          | \$50,000  |
| 2        | Plant and Equipment | Investigate purchase of a used mobile crusher jaw to increase productivity within the next 5 years.                                                                                                                                           | Quarry Manger                           | \$400,000 |

\*\* Key: SSE – Senior Site Executive; DI – Director of Infrastructure

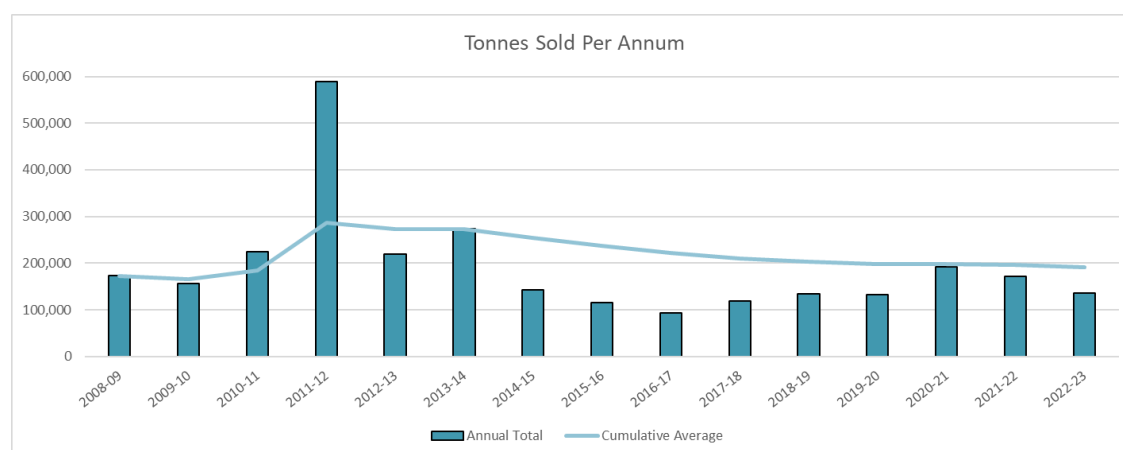
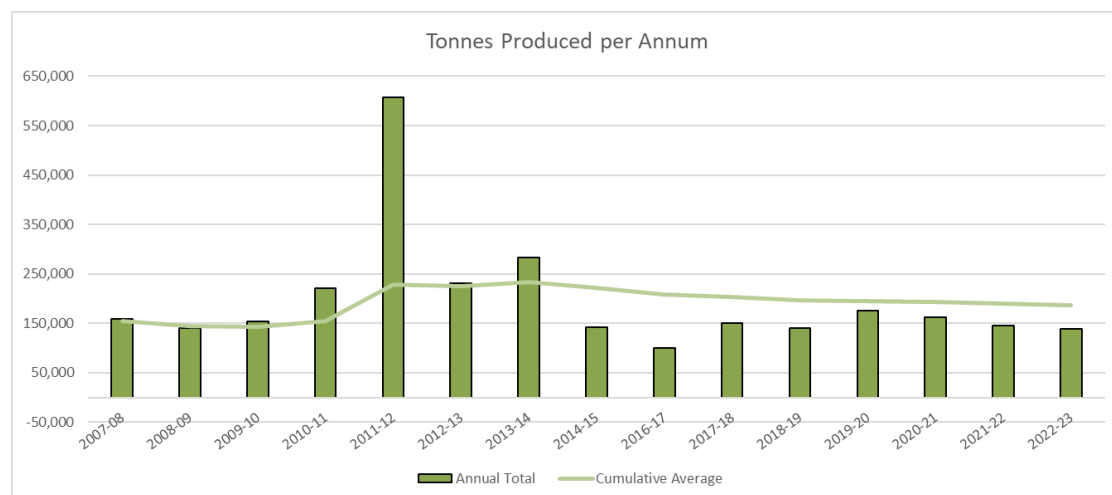
Following the implementation of the above action plan, it is intended that the quarry would move into a phase of market consolidation. This consolidation would include the re-establishment of supply contracts won competitively and increase in local market share. Additional investment would include the purchase of a suitable mobile jaw crusher.

Ongoing quarry development would be based on the Quarry Development Plan that was prepared in 2017 on behalf of WRC by Groundworks Plus. The Development Plan sets out the ongoing cost requirements and life expectancy of the quarry on the basis of current land holdings and details the strategy for the switching of operations from the current leasehold parcel to the adjoining freehold parcel. Council has engaged an external consultant to undertake a review on Full Cost Pricing which will be incorporated into the pricing structure once received and agreed.

It should be noted that this Business Performance Plan is a live document and requires periodic review and update to reflect current trends and activities.

## 13 Appendices

### 13.1 Appendix A – Historical supply and production rates









## Shute Harbour Marine Terminal

### Annual Performance Plan 2023/24



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## 1 Shute Harbour Vision

The vision for the Shute Harbour Marine Terminal is to provide residents of and visitors to the Whitsunday region with a world class marine port facility focused on the future.

With the key priority for long term growth of Shute Harbour into a commercial marine port precinct integrated with Whitsunday Coast Airport as a marine transportation and tourism hub.

The Shute Harbour development will be built on the pillars of safety, sustainability, and world class service.

## 2 Shute Harbour Objectives

The objectives for the Shute Harbour Marine Terminal are to:

- Become the marine gateway to the Whitsunday islands by linking the services of the Whitsunday Coast Airport and the Shute Harbour Marine Terminal.
- Leverage Shute Harbour's unique geographic location to become an attractive access port for existing and future island resorts to utilise the Shute Harbour Marine Terminal for their passenger transfers.
- Establish Shute Harbour Marine Terminal as home port for several marine tourism and transfer operators.
- Establish Shute Harbour Marine terminal as a preferred cruise ship access port to further enhance the Whitsundays as a world class cruise ship stop-over destination, providing commercial benefit to community.
- Provide fuel dock services to establish Shute Harbour as an accessible, easy choice for the refuelling of Superyachts and larger vessels.

## 3 Location

Shute Harbour Marine Terminal is centrally located, near the major resort islands in the Whitsundays, this includes Long Island, Daydream Island, Hamilton Island, Hook Island, Hayman Island, Lindeman Island as well as Whitsunday Island home to world renowned Whitehaven Beach.

Shute Harbour is an important gateway due to its central position within the Whitsundays region and proximity to Airlie Beach and the Whitsunday Islands. Tourism is a major driving factor in the Whitsunday region's economy and the WCA's location allows for it to be an integral part of boosting and maintaining this as a major economic driver.



## 4 Tourism Regional Significance

In the year ending March 2022, the Whitsundays delivered a record \$1.1billion in visitor expenditure on the back of a record 844 000 visitors (up 11% on average over the past three years).

Annual overnight visitor expenditure (OVE) grew by 22.9% over the last 3 years. Spend per night grew by 10.9% on average over the period to \$304 per visitor. Total nights grew by 8.0% resulting in 3.8 million nights. The increase in spend was mostly due to the surge in accommodation expenditure.

Holiday visitation accounts for 69% of domestic visitors to the region, and it grew by 15.5% on average over the past 3 years to a record 581 000. Intrastate visitation increased by 23.2% on average over the past 83 years to 662 000.

This had contributed to a very optimistic outlook for the tourism industry and operators.

## 5 Relationship to other Marinas in the Region

In addition to Shute Harbour Marine Terminal, Airlie Beach is home to Coral Sea Marina and Port of Airlie Marina. Hamilton Island is the largest Marina among the 74 Islands located in the Whitsundays.

Shute Harbour is in a central position compared to the other Marinas in region. Shute Harbour is the closest mainland Marina to Hamilton Island and the 74 Islands in region.



## 6 Ownership and management

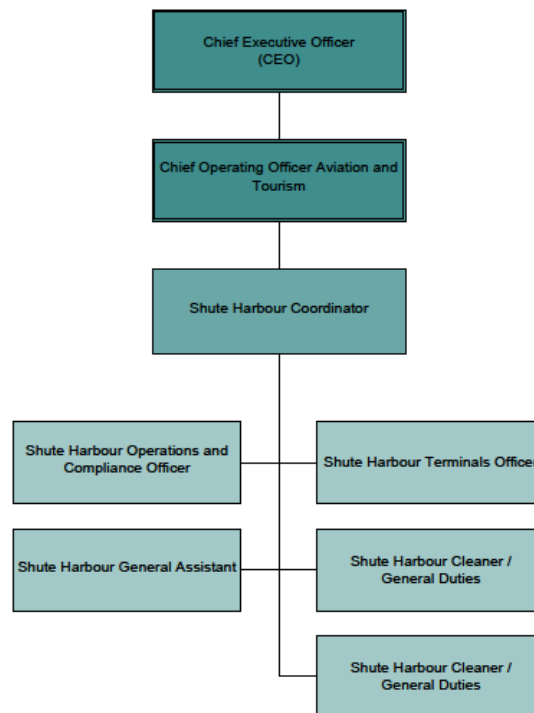
### 6.1 Ownership

Shute Harbour Marine Terminal is leased and operated by the Whitsunday Regional Council.

Additional sub-leaseholders are:

- Cruise Whitsundays
- Sealink
- Explore Group Australia/ Explore 74
- Licensed Cafe
- Salty Dog Sea Kayaking
- Scamper / Whitsunday Waterbikes
- Island Transfers
- Ocean Rafting
- Elysian Resort
- Pioneer Adventures
- Reefstar Cruises

## 6.2 Organisational Structure



## 7 Level of Service

Shute Harbour Marine terminal aim to provide all resident operators, their guests, marina visitors and members of the public using the Shute Harbour Marine terminal facility with a high level of service.

This includes having a member of staff on duty, 7 days a week during operating hours to ensure the seamless management and operation of the terminal. The Shute Harbour Marine Management team pride themselves in ensuring the facility remains clean and presentable during these hours.

Berthing assistance/ guidance as well as a fuel concierge service is also offered during opening hours, in addition to 24-hour self-assist fuelling services.

Security services are offered after hours at regular intervals to ensure the safety of visitors and assets. This is offered in addition to the CCTV systems monitoring the facility. Security gates and strict key control measures are also in place.

All Email and phone inquiries are responded to within 24 hours of receipt, our team aim to resolve any complaints pertaining to the Shute Harbour Marine terminal within 3 business days. Additionally, VHF Marine Radio channels 12 and 16 are also monitored and responded to during facility opening hours.

The Explore 74 Licensed Café is open to the Public 365 days per year during specified opening hours.

Shute Harbour also offers public restrooms which is available 24 hours per day 365 days per year.

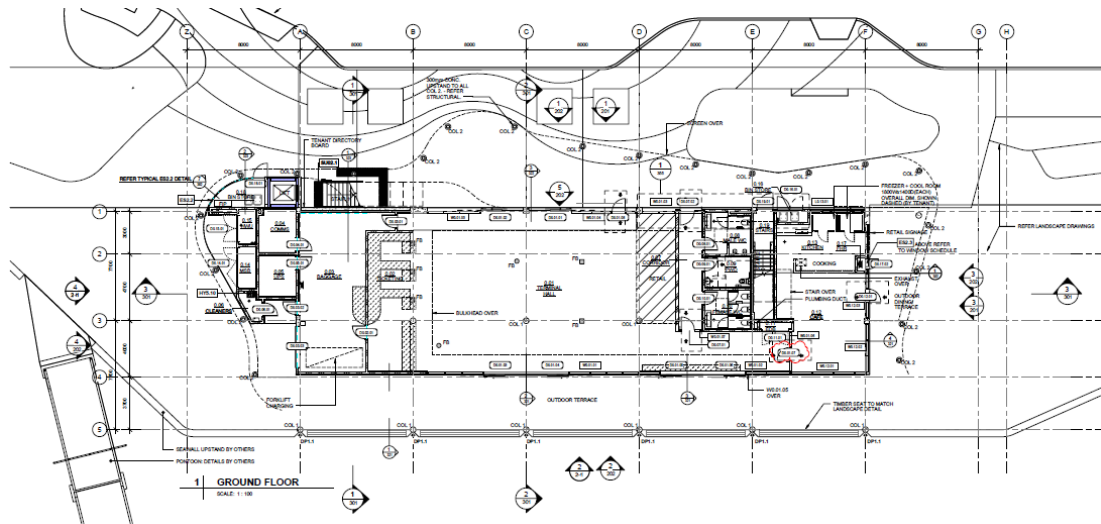
## 8 Shute Harbour Stakeholders

| Stakeholder                         | Internal/External | Primary/Secondary | Description/Interest                           |
|-------------------------------------|-------------------|-------------------|------------------------------------------------|
| <b>Whitsundays Regional Council</b> | Internal          | Primary           | Owner/Manager                                  |
| <b>Hamilton Island</b>              | External          | Primary           | Island operator                                |
| <b>Daydream Island</b>              | External          | Primary           | Island operator                                |
| <b>Long Island Palm Bay</b>         | External          | Primary           | Island operator                                |
| <b>Long Island Elysian Resort</b>   | External          | Primary           | Island operator                                |
| <b>Ampol Australia</b>              | External          | Primary           | Fuel supplier                                  |
| <b>AMSA</b>                         | External          | Primary           | Regulator (Marine)                             |
| <b>MSQ</b>                          | External          | Primary           | Regulator (Marine)                             |
| <b>Australian Border Force</b>      | External          | Primary           | Regulator (Security)                           |
| <b>Whitsunday Transit</b>           | External          | Primary           | Provide bus services to and from Shute Harbour |
| <b>Sunsail</b>                      | External          | Primary           | Located in land adjacent to Shute Harbour      |
| <b>Hamilton Island Logistics</b>    | External          | Primary           | Located in land adjacent to Shute Harbour      |
| <b>Queensland Government</b>        | External          | Primary           | PDA                                            |
| <b>Taxi services</b>                | External          | Secondary         | Provide services to and from Shute Harbour     |
| <b>Local business</b>               | External          | Secondary         | Affected by growth                             |
| <b>Local Residents</b>              | External          | Secondary         | Affected by growth; affected by noise          |

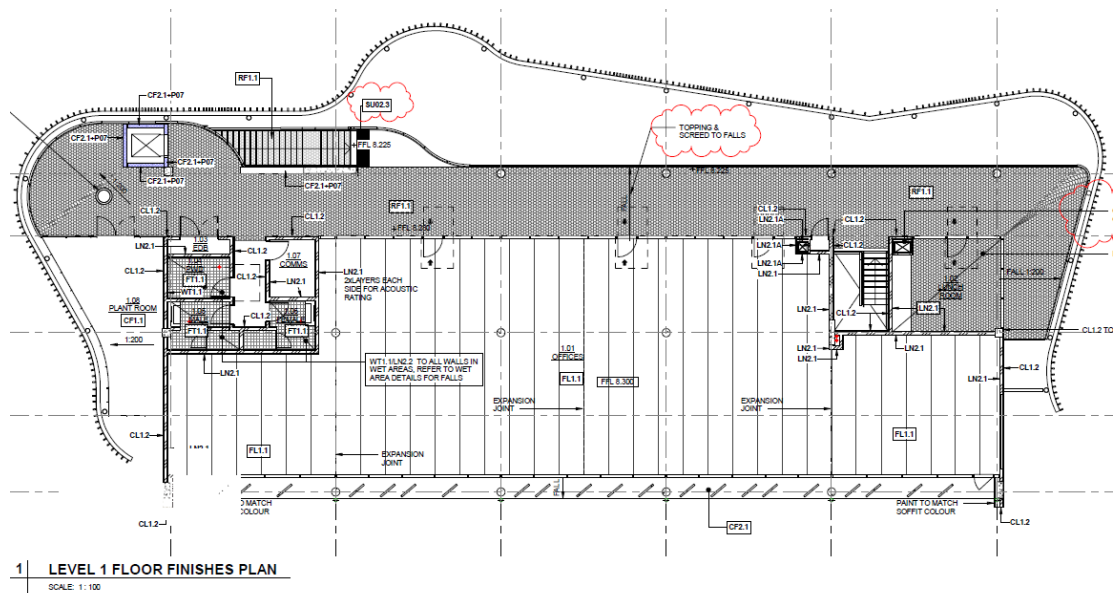


## 9 Shute Harbour Facility Plans

### Main Floor



### Upper Floor





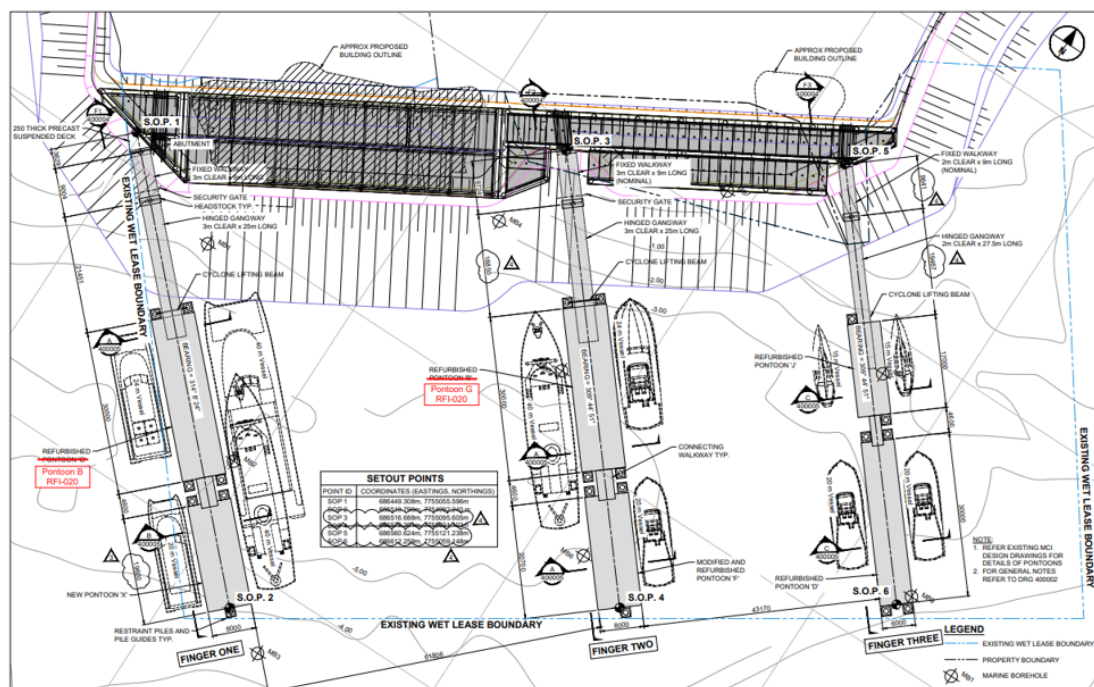
## 10 Shute Harbour Site Information



## 11 Shute Harbour Lease information

| Lot on Plan                                              | Area (ha) | Road Details                      | Tenure                                     |
|----------------------------------------------------------|-----------|-----------------------------------|--------------------------------------------|
| Lot 297 on SP184769<br>Main Terminal Building and Berths | 1.5       | Shute Harbour Road, Shute Harbour | Term Lease with State Gov                  |
| Lot 298 on SP184769<br>STO Building                      | 0.981     | Shute Harbour Road, Shute Harbour | Term Lease with State Gov                  |
| Lot 296 on HR40154<br>Lower Carpark                      | 1.3674    | Shute Harbour Road, Shute Harbour | Trustee Land for the purpose of carparking |

## 12 Shute Harbour Marine Infrastructure



## 12.1 Shute Harbour Marine Asset Design Specifications

| DESIGN LOADS              |                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. LARGEST DESIGN VESSEL: | FINGERS 1 & 2:<br>LOA = 40m, BEAM = 17m, DRAFT = 3m,<br>GROSS MASS = 130 TONNE<br>FINGER 3:<br>LOA = 24m, BEAM = 6m, DRAFT = 5.5m (MAX.)<br>GROSS MASS = 42 TONNE<br>WATER DEPTH MAY LIMIT VESSEL DRAFT AT LOW TIDES (REFER SEA BED CONTOURS)                                                                                                                                     |
| 2. DESIGN BERTHING SPEED: | 0.3m/s FOR NORMAL BERTHING.                                                                                                                                                                                                                                                                                                                                                       |
| 3. DESIGN LIVE LOAD:      | FIXED WALKWAYS: 5Kpa, 4.5kN; FORKLIFT 6.6T AXLE LOAD FOR FINGERS 1 & 2<br>FOR GANGWAY & CONNECTING WALKWAYS:<br>4Kpa, 4.5kN, FORKLIFT 6.6T AXLE LOAD FOR FINGERS 1 & 2 GANGWAYS.<br><br><u>PONTOONS:</u><br>STRUCTURAL: PONTOONS G & B: 3kPa, 9kN, FORKLIFT 6.6T AXLE LOAD.<br>PONTOONS X & F: 3kPa, 9kN<br>PONTOONS J & D: 3kPa, 4.5kN<br><br>FLOTATION: 3Kpa<br>STABILITY: 2Kpa |
| 4. DESIGN WIND:           | (a) REGION C, TERRAIN CATEGORY 2<br>(b) VESSELS AT BERTHS: $V_{SEC} = 17.5\text{m/s}$ (25 KNOTS FOR 10 MINUTE AVERAGE WIND SPEED)<br>(c) VESSELS VACATE BERTHS: $V_{SEC} > 17.5\text{m/s}$                                                                                                                                                                                        |
| 5. DESIGN WAVES:          | ULTIMATE WAVES FOR ARI = 200<br>$H_i = 2.25\text{m}$ , $T = 3.7\text{s}$ , $SWL = RL + 3.5\text{ AHD}$<br>(REFER METEOCEAN REPORT)                                                                                                                                                                                                                                                |
| 6. DESIGN CURRENTS:       | $V = 1.5\text{m/s}$ (W to E), $V = 1.0\text{m/s}$ (E to W)                                                                                                                                                                                                                                                                                                                        |

## 13 Targets

### 13.1 Non-Financial Targets

#### Passenger Movement Targets

The latest estimates of passenger movement targets are as follows:

| Year    | Cruise Ship Passengers | Marine Tour Passengers | Resort Connections | Total Movements |
|---------|------------------------|------------------------|--------------------|-----------------|
| 2021/22 | -                      | 6,000                  | 22,000             | 28,000          |
| 2022/23 | 35,000                 | 85,000                 | 35,000             | 155,000         |
| 2023/24 | 50,000                 | 155,000                | 55,000             | 260,000         |
| 2024/25 | 80,000                 | 200,000                | 70,000             | 350,000         |

Shute Harbour Marine Terminal is estimated to accommodate approximately 350,000 passengers annually once established and fully operational in 24/25, annual growth of 3% thereafter is expected.

These targets being achieved are subject to decisions outside of Council's control (e.g., cruise ship visitation rates, Island partner and marine operator business decisions).

#### Small Tourism Operations

Small Tourism Operators building including storage and washup/air drying facilities to be completed by October 2023/24.

## 13.2 Financial Targets

Shute Harbour Marine Terminal is estimated to fully establish from a commercial perspective during the first 3 years of operating. As the facility is still under construction, it is forecasted that the facility will reach full passenger movement revenue potential by the third full year of trading in 24/25.

In 22/23 Shute Harbour is expected to achieve \$3.77M in revenue. This is a 24% increase on the original \$2.98M budget. Budgeted revenue for 23/24 is detailed below with an expected increase of 18% over the previous years estimated actuals.

## 14 Community Service Obligations

Shute Harbour Marine Terminal supports VMR (Volunteer Marine Rescue) by allowing complimentary access and use of the marine berths and facilities, to aid with emergency evacuations.

Shute Harbour Marine terminal supports Marine Safety Queensland (MSQ) by allowing complimentary access and use of the marine berths and facilities. Shute Harbour also forms a key part of island evacuations as part of MSQ's emergency evacuation plans.

### 14.1 Cost Analysis of Community Service Obligations

\$20,400 per annum if leased on permanent basis.

## 15 Notional Capital Structure and Surplus Treatment

Shute Harbour Marine Terminal is a wholly owned Commercial Business unit of Whitsunday Regional Council. Shute Harbour Marine Terminal's notional capital structure is via 100% equity funding from Council. Any surplus earned by a business unit of Council is returned as a dividend to Council. This return is in recognition that business units have been established to further the good governance of the region. Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

## 16 Major Investments

| Year    | Description                                  | Budget      |
|---------|----------------------------------------------|-------------|
| 2023/24 | Refurbish Shute Harbour Fishing Pontoon      | \$500,000   |
| 2023/24 | Shute Harbour Reconstruction                 | \$1,430,602 |
| 2023/24 | Floor Replacement                            | \$60,000    |
| 2023/24 | Under Cover Carpark with Solar Shute Harbour | \$262,076   |
| Total   |                                              | \$2,252,678 |

## 17 Outstanding and Proposed Borrowings

No current loans or proposed loans over the next 10 years.

## 18 Financial Statements

| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES | Shute Harbour      |                    |
|------------------------------------------------------------------------------------|--------------------|--------------------|
|                                                                                    | Est Act 2023       | 2023/24            |
| Income Statement for the periods ending 30 June                                    | \$                 | \$                 |
| <b>Operating revenue</b>                                                           |                    |                    |
| Rates and utility charges                                                          | (39,700)           | (39,700)           |
| Net Rates and utility charges                                                      | (39,700)           | (39,700)           |
| Sale of goods and major services                                                   | 3,793,574          | 4,447,681          |
| Other recurrent income                                                             | (1,900)            | 5,000              |
| Community service obligation revenue (*)                                           | 20,808             | 21,640             |
| <b>Total operating revenue</b>                                                     | <b>3,772,782</b>   | <b>4,434,621</b>   |
| <b>Operating expenses</b>                                                          |                    |                    |
| Employee benefits                                                                  | (597,957)          | (658,095)          |
| Materials and services                                                             | (3,217,179)        | (3,528,961)        |
| Depreciation                                                                       |                    |                    |
| Property, plant and equipment                                                      | (1,153,909)        | (923,306)          |
| Right of use assets                                                                | (13,514)           | (15,338)           |
| External finance costs                                                             | (27,215)           | (27,068)           |
| <b>Total operating expenses</b>                                                    | <b>(5,009,774)</b> | <b>(5,152,767)</b> |
| <b>Surplus / (deficit) from operations</b>                                         | <b>(1,236,992)</b> | <b>(718,146)</b>   |
| <b>National Competition Policy transactions:</b>                                   | 0                  | 0                  |
| <b>Retained surplus (deficit) at period end</b>                                    | <b>(1,236,992)</b> | <b>(718,146)</b>   |
| <b>Community Service Obligations: (*)</b>                                          |                    |                    |
| Volunteer Marna Rescue - complementary 12 meter berth fee                          | 10,404             | 10,820             |
| Marine Safety Queensland - complementary 12 meter berth fee                        | 10,404             | 10,820             |
| <b>Total Community service obligation revenue (*)</b>                              | <b>20,808</b>      | <b>21,640</b>      |
| <b>Capex</b>                                                                       | <b>3,026,151</b>   | <b>2,252,678</b>   |

| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES | Shute Harbour     |                   |
|------------------------------------------------------------------------------------|-------------------|-------------------|
|                                                                                    | Est Act 2023      | 2023/24           |
| Financial Position - High level extract for the periods ending 30 June             | \$                | \$                |
| <b>ASSETS</b>                                                                      |                   |                   |
| Inventories                                                                        | 180,000           | 250,000           |
| Trade and other receivables                                                        | 357,000           | 332,200           |
| Property, plant and equipment                                                      | 58,866,609        | 60,180,643        |
| <b>TOTAL ASSETS</b>                                                                | <b>59,403,609</b> | <b>60,762,843</b> |
| <b>LIABILITIES</b>                                                                 |                   |                   |
| Trade and other payables                                                           | 150,000           | 165,000           |
| Finance lease                                                                      | 1,149,453         | 1,143,281         |
| <b>TOTAL LIABILITIES</b>                                                           | <b>1,299,453</b>  | <b>1,308,281</b>  |





## **Proserpine Entertainment Centre**

### **Annual Performance Plan 2023/24**





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## 1 Vision

To contribute to the Whitsunday Region as a creative and vibrant destination for enriching the lives of local artists, visitors and our community through cultural experiences, opportunities, and community focused events.

## 2 Objectives

The objectives for the Proserpine Entertainment Centre are to:

- Build reputation and contributions to the creative and event industries, council, and community
- To provide venues for both community and visitor use for a multitude of activities
- Engagement and support with business sectors and cultural tourism
- To program cultural events and activities in the region including performances, workshops, masterclasses, and other community engagement activities
- To facilitate development of the arts and culture sector of the Whitsunday Region
- Staff engagement and satisfaction

## 3 Business Facility

The Proserpine Entertainment Centre (PEC) sits proudly on the main street of Proserpine. The PEC is the hub of entertainment and performing arts for the Whitsundays. Also offering a multitude of event spaces and configurations for private or corporate hire, the centre is diverse, flexible and adaptable to the needs of the community.

It is a community focused facility and provides services for the local community and visitors to the region. The PEC's clients are creatives, cultural tourists, local community, community groups, educational institutions, volunteers etc.

Until its closure in 2017, the PEC operated under an external management model. Since the rebuild project, WRC has taken this in-house running as a managed performing arts and event space featuring a range of venue services such as ticketing and technical support as well as an annual program of professional productions to sit alongside local productions, workshops, events, and activities.

The Auditorium contains tiered seating for 380 pax or flat floor for 500 pax (no tiered seating). The stage is a 10m x 8m, 800mm high and suitable for a number of different uses.

Seating can be flexible to remove some or all rows of seating to allow for banquet tables or flat floor seating. This can also increase seating for mobility impaired patrons and guests.

Access to the auditorium is through traditionally placed doors alongside the auditorium seating bank, and also through double glazed glass doors that open to the foyer. There are additional foyer doors that open to the outdoor performance area.

There is wheelchair access at the main entrance of the Entertainment Centre through to all function spaces. Wheelchair accessible seating must be booked over the phone or in-person. We ask that you discuss your needs and ticketing options with our Box Office staff when booking to ensure you have an enjoyable experience. Accessible amenities are located in the foyer. PEC accepts Qld Govt issued Companion Cards for all ticketed shows at the Entertainment Centre.

There is wheelchair access to stage from both front of house and back of house, though these requirements must be discussed with bookings staff prior to your event as the lifts require specialist staff operation, and the front of house lift requires placement prior to the event beginning.

## 4 Entertainment Regional Significance

Proserpine Entertainment Centre plays a critical role in the delivery of Whitsunday Regional Council's arts and cultural programming. It will facilitate growth in the arts, events, and cultural sectors by undertaking the following responsibilities:



## 5 Ownership and management

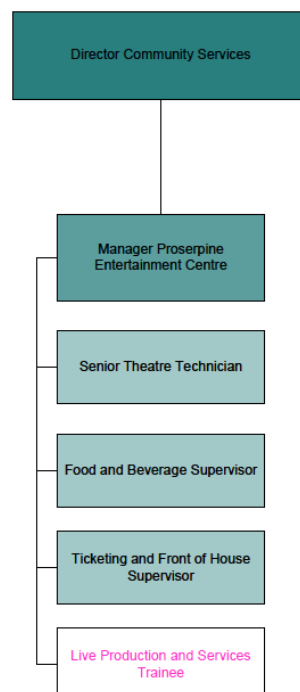
### 5.1 Ownership

Proserpine Entertainment Centre is leased and operated by the Whitsunday Regional Council.

There are no additional sub-leases held.

### 5.2 Organisational Structure

In addition to the below structure, there are multiple causal roles used to provide this service to the community.



## 6 Level of Service

The Proserpine Entertainment Centre is a venue that is not open standard hours but is open during hours when there are events planned at the facility. These events vary by season as well as by demand across the types of services provided by the PEC. The Box Office and Bar/Kiosk are all open 1 hour prior to an event start time, and when an event is not scheduled the box office is open 10am to 5pm Monday to Friday.

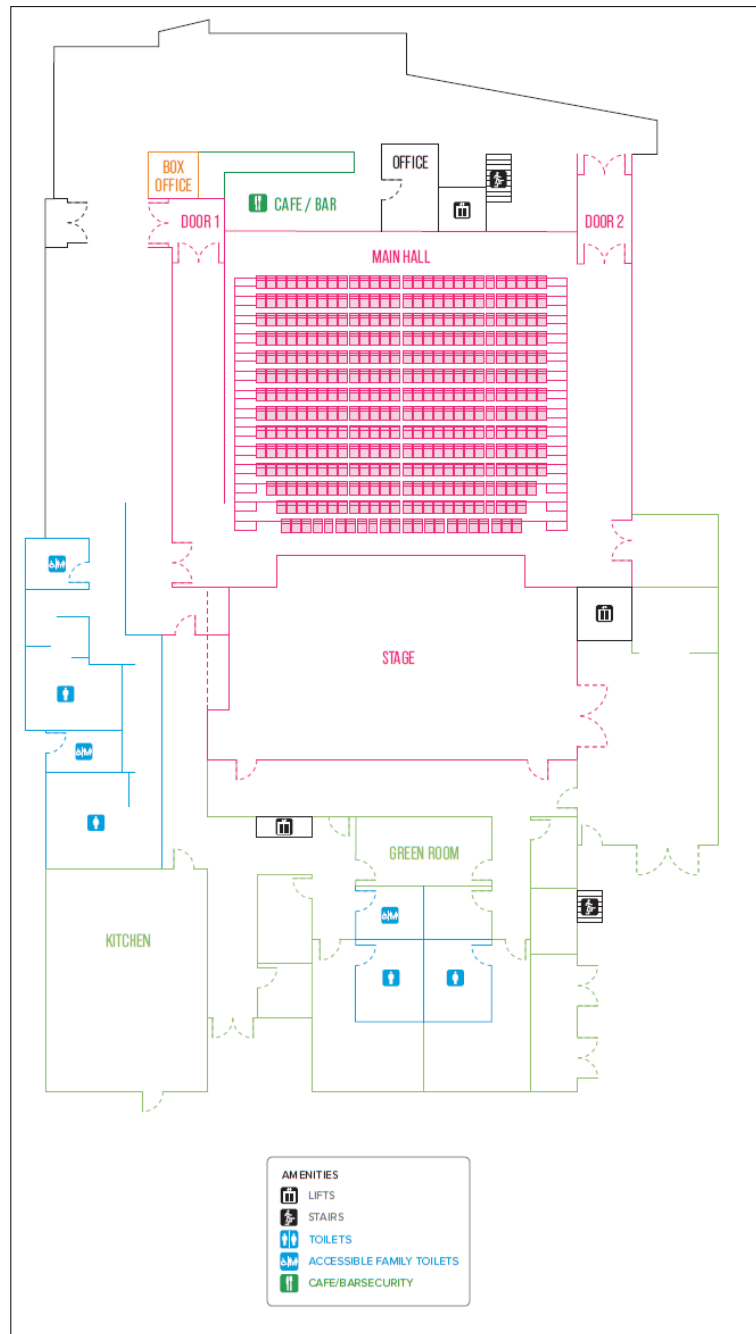
## 7 Customer Overview

While the Proserpine Entertainment Centre does have a range of customers, the two primary customers are residents of the Whitsunday region and visitors.

The aim of the Proserpine Entertainment Centre is to provide and support a diverse range of arts and cultural experiences and events throughout the year and to enhance the liveability of the region and extend the visitor experience of our region. Below is a non-exhaustive list of those customers:

| Internal    | External                                  |
|-------------|-------------------------------------------|
| Councillors | All residents                             |
| CEO         | Government of all levels                  |
| Directors   | Community and non-profit organisations    |
| Managers    | Other regional Councils and localities    |
| Supervisors | Visitors                                  |
| All Staff   | Event organisers and staff                |
|             | Business community, suppliers and vendors |
|             | Arts and cultural workers                 |
|             | Sporting groups and athletes              |
|             | Events sector and event attendees         |
|             | Volunteers                                |

## 8 Facility Plans



## 9 Site Information

With dedicated disabled parking at the rear of the building, and street level parking at the front, the Proserpine Entertainment Centre is an accessible site. The site features ramps for access as well as a passenger lift to the control room on the second level. In the back of house area, there is a wheelchair platform lift to access the stage level from the ground level. There is also an ability to add a mobile platform lift for events requiring access from the auditorium to stage.



## 10 Targets

## 10.1 Non-Financial Targets

### Audience Attendance Targets

The Proserpine Entertainment Centre will continue to market to increase audience attendance and shows throughout the year to increase activation of this facility.

### Conferences

We will develop and submit conference hosting bids for industry events each year.

## 10.2 Financial Targets

Proserpine Entertainment Centre is anticipated to increase its revenue generation during the 2023/24 financial year.

In 22/23 PEC is expected to achieve \$315K in revenue due to not operating for a full financial year. This is expected to increase by 157% to \$810K in the 2023/24 Budget detailed below.

## 11 Community Service Obligations

Proserpine Entertainment Centre supports Community Organisations by providing subsidised costs of hiring the venue for events recognising the reduced level of funding available to these organisations to hire out such a venue.

Pensioners also receive a concession on ticket prices when they attend the venue to subsidise the full cost a ticket.

Community Organisations have the ability to use the venue for fund raising with Council subsidising the cost of the cinema fee by agreement.

### 11.1 Cost Analysis of Community Service Obligations

These Community Service Obligations are estimated at a cost of \$55,000 in discounted pensioner tickets and \$14,000 in discounted venue hire rates for Community Organisations per annum to Council.

## 12 Notional Capital Structure and Surplus Treatment

Proserpine Entertainment Centre is a wholly owned Commercial Business unit of Whitsunday Regional Council. Proserpine Entertainment Centre's notional capital structure is via 100% equity funding from Council. Any surplus earned by a business unit of Council is returned as a dividend to Council. This return is in recognition that business units have been established to further the good governance of the region. Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

## 13 Major Investments

| Year         | Description                                                 | Budget           |
|--------------|-------------------------------------------------------------|------------------|
| 2023/24      | Proserpine Entertainment Centre Storage Structure & Fit-out | \$183,818        |
| <b>Total</b> |                                                             | <b>\$183,818</b> |

## 14 Outstanding and Proposed Borrowings

No current loans or proposed loans over the next 10 years.

## 15 Financial Statements

| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES<br>Income Statement for the periods ending 30 June | Proserpine Entertainment Centre |                    |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------|
|                                                                                                                                       | Est Act 2023                    | 2023/24            |
|                                                                                                                                       | \$                              | \$                 |
| <b>Operating revenue</b>                                                                                                              |                                 |                    |
| Rates and utility charges                                                                                                             | (10,000)                        | (20,000)           |
| Net Rates and utility charges                                                                                                         | (10,000)                        | (20,000)           |
| Sale of goods and major services                                                                                                      | 325,000                         | 830,000            |
| Community service obligation revenue (*)                                                                                              | 68,604                          | 71,348             |
| <b>Total operating revenue</b>                                                                                                        | <b>383,604</b>                  | <b>881,348</b>     |
| <b>Operating expenses</b>                                                                                                             |                                 |                    |
| Employee benefits                                                                                                                     | (562,907)                       | (816,884)          |
| Materials and services                                                                                                                | (1,144,362)                     | (1,645,920)        |
| Depreciation                                                                                                                          |                                 |                    |
| Property, plant and equipment                                                                                                         | (424,399)                       | (503,535)          |
| External finance costs                                                                                                                | 0                               | (1,000)            |
| <b>Total operating expenses</b>                                                                                                       | <b>(2,131,668)</b>              | <b>(2,967,339)</b> |
| <b>Surplus / (deficit) from operations</b>                                                                                            | <b>(1,748,064)</b>              | <b>(2,085,991)</b> |
| <b>National Competition Policy transactions:</b>                                                                                      | <b>0</b>                        | <b>0</b>           |
| <b>Retained surplus (deficit) at period end</b>                                                                                       | <b>(1,748,064)</b>              | <b>(2,085,991)</b> |
| <b>Community Service Obligations: (*)</b>                                                                                             |                                 |                    |
| Pensioner Discount                                                                                                                    | 54,604                          | 56,788             |
| Discounted Venue Hire for Community Organisations                                                                                     | 14,000                          | 14,560             |
| <b>Total Community service obligation revenue (*)</b>                                                                                 | <b>68,604</b>                   | <b>71,348</b>      |
| <b>Capex</b>                                                                                                                          | <b>169,923</b>                  | <b>183,818</b>     |



| WHITSUNDAY REGIONAL COUNCIL<br>STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES<br>Financial Position - High level extract for the periods ending 30 June | Proserpine Entertainment Centre |                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|
|                                                                                                                                                              | Est Act 2023<br>\$              | 2023/24<br>\$     |
| <b>ASSETS</b>                                                                                                                                                |                                 |                   |
| Inventory                                                                                                                                                    | 5,200                           | 13,280            |
| Property, plant and equipment                                                                                                                                | 15,333,617                      | 12,366,278        |
| <b>TOTAL ASSETS</b>                                                                                                                                          | <b>15,338,817</b>               | <b>12,379,558</b> |
| <b>LIABILITIES</b>                                                                                                                                           |                                 |                   |
| Trade and other payables                                                                                                                                     | 31,000                          | 44,587            |
| <b>TOTAL LIABILITIES</b>                                                                                                                                     | <b>31,000</b>                   | <b>44,587</b>     |

### 3.1.20 - Budget 2023/2024

#### PURPOSE

To adopt Council's Financial Budget for 2023/24 financial year and the Long-Term Financial Forecast for a further period of 9 years to the 2032/33 period.

#### OFFICER'S RECOMMENDATION

That Council resolve:

- a) to receive the Statement of Estimated Financial Position (attached) for the 2022/23 financial year presented by the Chief Executive Officer in keeping with section 205 of the Local Government Regulation 2012 (Qld);
- b) in accordance with section 104(5)(a)(iv) of the *Local Government Act 2009* (Qld) and section 170 of the Local Government Regulation 2012 (Qld), to adopt the Whitsunday Regional Council Budget (attached) for the financial year 2023/24, including estimates for two forward financial years (2024/25 and 2025/26), prepared in accordance with section 169 of the Local Government Regulation 2012 (Qld), incorporating the following statements:
  - (i) Statement of Comprehensive Income,
  - (ii) Statement of Financial Position,
  - (iii) Statement of Cash Flows,
  - (iv) Statement of Changes in Equity,
  - (v) Financial Sustainability Measures, and
  - (vi) Budgeted Capital Program;
- c) to adopt the following net movements from Reserves:
  - (i) \$ 19,566,247 from the Capital Works Reserve to fund the following activities:
    - a.\$ 4,819,961 for Roads & Drainage infrastructure,
    - b.\$ 2,968,030 for Waste Management,
    - c.\$ 296,604 for Parks and Gardens,
    - d.\$ 1,930,602 for Shute Harbour Infrastructure,
    - e.\$ 1,279,816 for Water infrastructure,
    - f. \$ 907,000 for Sewerage infrastructure,
    - g.\$ 4,328,625 for procurement of Fleet,
    - h.\$ 421,934 for Information technology infrastructure, and
    - i. \$ 2,613,674 for Council Facilities,
  - (ii) \$104,676 to the Capital Works Reserve for the following activities
    - a. \$104,676 for Airport Infrastructure
  - (iii) \$ 2,846,175 from the Infrastructure Reserve to fund the construction of Trunk infrastructure,
- d) in accordance with section 104(5)(a)(iii) of the *Local Government Act 2009* (Qld) and section 169(2)(a) of the Local Government Regulation 2012 (Qld), to adopt Whitsunday Regional Council's Long-Term Financial Forecast (attached) incorporating the Budget for 2023/24 and covering a further period of 9 years from 2023/24 to 2032/33 (covering a total period of 10 years) prepared in accordance

with section 171 of the Local Government Regulation 2012 (Qld), incorporating the following statements:

- (i) Statement of Comprehensive Income;
- (ii) Statement of Financial Position;
- (iii) Statement of Cash Flows;
- (iv) Statement of Changes in Equity; and
- (v) Financial Sustainability Measures.

**RESOLUTION SM2023/06/30.20**

**Moved By: CR J HALL (MAYOR)**

**Seconded By: CR J CLIFFORD**

**That Council resolve:**

- a) to receive the Statement of Estimated Financial Position (attached) for the 2022/23 financial year presented by the Chief Executive Officer in keeping with section 205 of the Local Government Regulation 2012 (Qld);
- b) in accordance with section 104(5)(a)(iv) of the *Local Government Act 2009* (Qld) and section 170 of the Local Government Regulation 2012 (Qld), to adopt the Whitsunday Regional Council Budget (attached) for the financial year 2023/24, including estimates for two forward financial years (2024/25 and 2025/26), prepared in accordance with section 169 of the Local Government Regulation 2012 (Qld), incorporating the following statements:
  - (i) Statement of Comprehensive Income,
  - (ii) Statement of Financial Position,
  - (iii) Statement of Cash Flows,
  - (iv) Statement of Changes in Equity,
  - (v) Financial Sustainability Measures, and
  - (vi) Budgeted Capital Program;
- c) to adopt the following net movements from Reserves:
  - (i) \$ 19,566,247 from the Capital Works Reserve to fund the following activities:
    - a. \$ 4,819,961 for Roads & Drainage infrastructure,
    - b. \$ 2,968,030 for Waste Management,
    - c. \$ 296,604 for Parks and Gardens,
    - d. \$ 1,930,602 for Shute Harbour Infrastructure,
    - e. \$ 1,279,816 for Water infrastructure,
    - f. \$ 907,000 for Sewerage infrastructure,
    - g. \$ 4,328,625 for procurement of Fleet,
    - h. \$ 421,934 for Information technology infrastructure, and
    - i. \$ 2,613,674 for Council Facilities,
  - (ii) \$104,676 to the Capital Works Reserve for the following activities
    - a. \$104,676 for Airport Infrastructure

- (iii) \$ 2,846,175 from the Infrastructure Reserve to fund the construction of Trunk infrastructure,
- d) in accordance with section 104(5)(a)(iii) of the *Local Government Act 2009* (Qld) and section 169(2)(a) of the *Local Government Regulation 2012* (Qld), to adopt Whitsunday Regional Council's Long-Term Financial Forecast (attached) incorporating the Budget for 2023/24 and covering a further period of 9 years from 2023/24 to 2032/33 (covering a total period of 10 years) prepared in accordance with section 171 of the *Local Government Regulation 2012* (Qld), incorporating the following statements:
  - (i) Statement of Comprehensive Income;
  - (ii) Statement of Financial Position;
  - (iii) Statement of Cash Flows;
  - (iv) Statement of Changes in Equity; and
  - (v) Financial Sustainability Measures.

#### MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income (Estimated)

For the periods ending 30 June -

	Orig Budget 2023	Estimated Actual	Variance	Variance
	\$	\$	\$	%
Revenue				
Rates and utility charges	101,201,979	101,622,074	420,095	
Less Discounts	(4,853,000)	(4,841,500)	11,500	
Net rates and utility charges	96,348,979	96,780,574	431,595	0.45%
Sale of goods and major services	18,368,226	19,658,112	1,289,886	7.02%
Statutory fees and charges	3,372,849	3,325,841	(47,008)	-1.39%
User fees and charges	1,073,900	921,109	(152,791)	-14.23%
Rental and levies	292,200	292,200		
Operating grants, subsidies and contributions	8,456,578	7,723,309	(733,269)	-8.67%
Interest revenue	971,400	3,634,700	2,663,300	274.17%
Total sales of contract and recoverable works	5,609,075	6,911,744	1,302,669	23.22%
Other Income	2,897,104	2,408,663	(488,441)	-16.86%
TOTAL OPERATING REVENUES	137,390,311	141,656,252	4,265,941	3.10%
Expenses				
Employee benefits	(40,374,092)	(40,920,125)	(546,033)	1.35%
Materials and services	(64,245,433)	(65,875,641)	(1,630,208)	2.54%
Depreciation and Amortisation	(29,303,271)	(30,069,291)	(766,020)	2.61%
Finance Costs	(3,240,200)	(3,339,174)	(98,974)	3.05%
TOTAL OPERATING EXPENSES	(137,162,996)	(140,204,231)	(3,041,235)	2.22%
Operating surplus (deficit)	227,315	1,452,021	1,224,706	538.77%
Capital income and expenditure:				
Cash capital grants, subsidies and contributions	34,486,588	27,218,489	(7,268,099)	-21.08%
Other capital income	1,302,614		(1,302,614)	-100.00%
Other capital expense	(14,069,516)	(22,121,047)	(8,051,531)	57.23%
Net result for the period	21,947,001	6,549,463	(15,397,538)	-70.16%

Apdx. 3.1.20.1 Statement of Estimated Financial Position for Financial Year 2022-23

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Financial Position (Estimated)

As at the periods ending 30 June -

	Orig Budget 2023	Estimated Actual	Variance	Variance
	\$	\$	\$	%
Current Assets				
Cash and deposits	58,648,671	72,701,119	14,052,448	23.96%
Investments		30,000,000	30,000,000	
Receivables	15,062,028	12,743,945	(2,318,083)	-15.39%
Inventories	1,359,000	2,020,000	661,000	48.64%
Other assets	4,900,000	4,600,000	(300,000)	-6.12%
	79,969,699	122,065,064	42,095,365	52.64%
Non-current - Assets classified as held for sale	2,696,400	2,110,000	(586,400)	-21.75%
	82,666,099	124,175,064	41,508,965	50.21%
Non-Current Assets				
Investment properties	1,930,000	2,040,000	110,000	5.70%
Property, plant and equipment	1,245,609,570	1,199,123,904	(46,485,667)	-3.73%
Right of use assets	2,024,299	2,240,032	215,733	10.66%
Capital Work in Progress		2,360,199	2,360,199	
	1,249,563,869	1,205,764,136	(43,799,734)	-3.51%
TOTAL ASSETS	1,332,229,969	1,329,939,200	(2,290,769)	-0.17%
Current Liabilities				
Payables	17,190,000	15,205,000	(1,985,000)	-11.55%
Provisions	15,308,489	11,750,000	(3,558,489)	-23.25%
Interest bearing liabilities	5,674,100	5,985,842	311,742	5.49%
	38,172,589	32,940,842	(5,231,747)	-13.71%
Non-Current Liabilities				
Payables		4,358,035	4,358,035	
Provisions	19,124,701	21,786,847	2,662,146	13.92%
Interest bearing liabilities	65,366,860	65,331,835	(35,025)	-0.05%
	84,491,561	91,476,717	6,985,156	8.27%
TOTAL LIABILITIES	122,664,150	124,417,559	1,753,409	1.43%
NET COMMUNITY ASSETS	1,209,565,819	1,205,521,641	(4,044,178)	-0.33%
Community Equity				
Capital account	807,762,812	761,033,810	(46,729,002)	-5.78%
Asset revaluation reserve	357,433,194	362,680,628	5,247,434	1.47%
Restricted capital reserves	6,436,149	12,877,788	6,441,639	100.09%
Other capital reserves	29,482,149	54,829,352	25,347,204	85.97%
Recurrent reserves	3,069,547	4,726,514	1,656,967	53.98%
Accumulated surplus/(deficiency)	5,381,968	9,373,549	3,991,581	74.17%
TOTAL COMMUNITY EQUITY	1,209,565,819	1,205,521,641	(4,044,178)	-0.33%

Apdx. 3.1.20.1 Statement of Estimated Financial Position for Financial Year 2022-23

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Cash Flows (Estimated)

For the periods ending 30 June -

	Orig Budget 2023	Estimated Actual	Variance	Variance
	\$	\$	\$	%
Cash Flows from Operating Activities				
Receipts				
Net rates and utility charges	95,961,954	96,366,394	404,440	0.42%
Sale of goods and major services	18,368,226	19,658,112	1,289,886	7.02%
Fees and charges	4,246,748	4,046,950	(199,798)	-4.70%
Rentals and levies	292,200	292,200		
Interest revenue	971,400	3,634,700	2,663,300	274.17%
Contributions and donations	32,800	32,800		
Government subsidies and grants	8,423,778	7,691,641	(732,137)	-8.69%
Total sales of contract and recoverable works	5,609,075	6,911,744	1,302,669	23.22%
Other Income	2,819,033	2,153,713	(665,320)	-23.60%
GST received for the year		(5,056)		
Total operating receipts	136,725,214	140,783,198	4,057,984	2.97%
Payments				
Employee benefits	(39,559,706)	(40,756,912)	(1,197,206)	3.03%
Materials and services	(63,972,667)	(66,021,546)	(2,048,879)	3.20%
Finance costs	(3,025,199)	(3,124,174)	(98,975)	3.27%
Total operating payments	(106,557,572)	(109,902,632)	(3,345,060)	3.14%
Cash provided by / (used in) operational activities	30,167,642	30,880,566	712,924	2.36%
Cash Flow from Investing Activities :				
Proceeds from sale of capital assets	1,302,614	594,124	(708,490)	-54.39%
Contributions	6,007,006	1,164,638	(4,842,368)	-80.61%
Government grants and subsidies	28,479,582	33,911,644	5,432,062	19.07%
Payments for property, plant and equipment	(71,283,647)	(45,080,441)	26,203,206	-36.76%
Payments for rehabilitation work	(2,401,060)	(628,596)	1,772,464	-73.82%
Net proceeds (cost) from advances and cash investments		1,037,000	1,037,000	
Net cash provided by investing activities	(37,895,505)	(9,001,631)	28,893,874	-76.25%
Cash Flow from Financing Activities :				
Repayment of borrowings	(5,432,000)	(5,432,000)		
Repayment of finance lease borrowings		(470,639)	(470,639)	
Net cash provided by financing activities	(5,432,000)	(5,902,639)	(470,639)	8.66%
Net Increase (Decrease) in Cash Held	(13,159,863)	15,976,296	29,136,159	-221.40%
Cash at beginning of reporting period	71,808,534	86,724,823	14,916,289	20.77%
Cash at end of Reporting Period	58,648,671	102,701,119	44,052,448	75.11%

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income

For the periods ending 30 June -

	Note	Est Act 2023 \$	2023/24 \$	2024/25 \$	2025/26 \$
Revenue					
Rates and utility charges		101,622,074	106,380,267	112,025,225	117,428,813
Less: Discounts		(4,841,500)	(5,007,600)	(5,207,904)	(5,364,141)
Net rates and utility charges	1	96,780,574	101,372,667	106,817,321	112,064,672
Sale of goods and major services	2	19,958,112	23,859,653	24,722,509	25,507,692
Statutory fees and charges		3,325,841	3,635,383	3,779,813	3,893,206
User fees and charges		621,109	335,827	349,287	359,765
Rental and levies	3	292,200	356,124	370,369	381,481
Operating grants, subsidies and contributions	5	7,723,309	8,904,565	6,794,944	6,693,351
Interest revenue	4	3,634,700	4,551,500	4,490,560	4,426,828
Total sales of contract and recoverable works		6,911,744	5,800,676	5,744,943	5,917,291
Other Income		2,408,663	2,748,077	2,857,040	2,942,649
TOTAL OPERATING REVENUES		141,656,252	151,564,472	155,926,786	162,186,935
Expenses					
Employee benefits	6	(40,920,125)	(44,714,056)	(47,576,280)	(49,352,864)
Materials and services	7	(65,875,641)	(71,630,931)	(71,897,016)	(74,650,721)
Depreciation	8	(29,566,405)	(31,398,487)	(32,240,950)	(34,140,815)
Depreciation Right of Use Assets		(502,886)	(342,354)	(314,393)	(244,627)
Finance Costs	9	(3,339,174)	(3,149,811)	(2,905,255)	(2,643,556)
TOTAL OPERATING EXPENSES		(140,204,231)	(151,235,639)	(154,933,894)	(161,032,583)
Operating surplus (deficit)		1,452,021	328,833	992,892	1,154,352
Capital income and expenditure:					
Cash capital grants, subsidies and contributions	5	27,218,489	7,223,594	12,471,951	23,483,289
Other capital income				536,923	305,254
Other capital expense		(22,121,047)	(5,343,990)	(5,100,659)	(6,176,440)
Net result for the period		6,549,463	2,208,437	8,901,107	18,766,455

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Financial Position

As at the periods ending 30 June -

	Note	Est Act 2023 \$	2023/24 \$	2024/25 \$	2025/26 \$
Current Assets					
Cash and deposits	10	72,701,119	49,017,612	38,324,920	42,354,034
Investments	10	30,000,000	30,000,000	20,000,000	10,000,000
Receivables		12,743,945	12,541,145	12,811,845	13,087,958
Inventories		2,020,000	2,050,000	2,091,000	2,132,820
Other assets		4,600,000	4,840,000	4,900,400	4,961,644
		122,065,064	98,448,757	78,128,165	72,536,456
Non-current - Assets classified as held for sale		2,110,000			
		124,175,064	98,448,757	78,128,165	72,536,456
Non-Current Assets					
Investment properties		2,040,000	2,040,000	2,040,000	2,040,000
Property, plant and equipment	11	1,199,123,904	1,215,446,159	1,232,100,902	1,250,292,156
Right of use assets		2,240,032	1,897,678	1,583,285	1,338,658
Capital Work in Progress		2,360,199	2,360,199	500,000	500,000
		1,205,764,136	1,221,744,037	1,236,224,187	1,254,170,814
TOTAL ASSETS		1,329,939,200	1,320,192,794	1,314,352,352	1,326,707,270
Current Liabilities					
Payables		15,205,000	13,002,545	13,260,043	13,510,103
Provisions	13	11,750,000	16,185,656	9,411,562	9,132,227
Interest bearing liabilities	12	5,985,842	6,237,987	6,451,337	6,054,621
		32,940,842	35,426,188	29,122,942	28,696,951
Non-Current Liabilities					
Payables		4,358,035	1,509,143		
Provisions	13	21,786,847	16,433,537	15,955,715	16,024,790
Interest bearing liabilities	12	65,331,835	59,093,848	52,642,511	46,587,890
		91,476,717	77,036,528	68,598,226	62,612,680
TOTAL LIABILITIES		124,417,559	112,462,716	97,721,168	91,309,631
NET COMMUNITY ASSETS		1,205,521,641	1,207,730,078	1,216,631,184	1,235,397,639
Community Equity					
Capital account	14	761,033,810	782,045,208	810,341,002	835,284,288
Asset revaluation reserve		362,680,628	362,680,628	362,680,628	362,680,628
Restricted capital reserves		12,877,788	10,031,613	867,530	233,163
Other capital reserves		54,829,352	35,327,782	31,358,825	28,480,825
Recurrent reserves		4,726,514	4,726,514	4,726,514	4,726,514
Accumulated surplus/(deficiency)		9,373,549	12,918,333	6,656,686	3,992,222
TOTAL COMMUNITY EQUITY		1,205,521,641	1,207,730,078	1,216,631,184	1,235,397,639

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Cash Flows

For the periods ending 30 June -

	Est Act 2023 \$	2023/24 \$	2024/25 \$	2025/26 \$
Cash Flows from Operating Activities				
Receipts				
Net rates and utility charges	96,366,393	98,182,667	106,645,721	111,890,005
Sale of goods and major services	19,658,112	23,859,653	24,722,509	25,507,692
Fees and charges	4,046,950	3,771,210	4,129,100	4,252,971
Rentals and levies	292,200	356,124	370,369	381,481
Interest revenue	3,634,700	4,551,500	4,490,560	4,426,828
Contributions and donations	32,800	26,760	26,760	26,760
Government subsidies and grants	7,691,641	8,877,805	6,768,184	6,666,591
Total sales of contract and recoverable works	6,911,744	5,800,676	5,744,943	5,917,291
Other Income	2,153,713	3,223,077	2,721,540	2,804,439
GST received for the year	(5,056)	(12,200)		
Total operating receipts	140,783,198	148,637,272	155,619,686	161,874,058
Payments				
Employee benefits	(40,756,912)	(44,746,056)	(47,259,540)	(49,026,622)
Materials and services	(66,021,546)	(73,782,278)	(73,219,661)	(74,473,141)
Finance costs	(3,124,174)	(2,934,811)	(2,890,255)	(2,628,556)
Total operating payments	(109,902,632)	(121,463,145)	(123,369,456)	(126,128,319)
Cash provided by / (used in) operational activities	30,880,566	27,174,127	32,250,230	35,745,739
Cash Flow from Investing Activities :				
Proceeds from sale of capital assets	594,124	412,275	536,923	305,254
Contributions	1,164,638		1,707,265	1,849,266
Government grants and subsidies	33,911,644	7,223,594	10,764,686	21,634,023
Payments for property, plant and equipment	(45,080,441)	(51,367,007)	(52,136,153)	(58,508,509)
Payments for rehabilitation work	(628,596)	(1,140,654)	(7,577,656)	(545,322)
Net proceeds (cost) from advances and cash investments	1,037,000			
Net cash provided by investing activities	(9,001,631)	(44,871,792)	(46,704,935)	(35,265,288)
Cash Flow from Financing Activities :				
Repayment of borrowings	(5,432,000)	(5,674,100)	(5,929,200)	(6,197,500)
Repayment of finance lease borrowings	(470,639)	(311,742)	(308,787)	(253,837)
Net cash provided by financing activities	(5,902,639)	(5,985,842)	(6,237,987)	(6,451,337)
Net Increase (Decrease) in Cash Held	15,976,296	(23,683,507)	(20,692,692)	(5,970,886)
Cash at beginning of reporting period	86,724,823	102,701,119	79,017,612	58,324,920
Cash at end of Reporting Period	102,701,119	79,017,612	58,324,920	52,354,034

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Capital Funding

For the periods ending 30 June -

	Est Act 2023	2023/24	2024/25	2025/26
	\$	\$	\$	\$
Capital Funding Sources				
General revenue used (excess funds provided)	(13,443,418)	(5,044,747)	5,611,813	6,145,735
Proceeds from the sale of non current assets	594,124	412,275	536,923	305,254
Capital sustainability funds expended	28,136,656	30,019,982	26,620,412	31,513,201
Finance leases	837,257			
Constrained grants and developer contributions	8,349,970	10,069,769	21,636,034	24,117,656
NDRRA flood grant reserve	17,161,865			
Insurance reimbursement reserve				
Capital works reserve	10,183,883	21,895,570	3,968,957	2,878,000
	51,820,337	57,352,849	58,374,140	64,959,846
Capital Funding Applications				
Buildings and other structures	39,243,332	17,853,677	9,920,762	13,222,371
Plant and equipment	5,954,931	10,418,302	5,071,574	3,462,392
Transport infrastructure	74,749,121	13,396,922	15,541,187	28,573,538
Water	12,502,521	7,197,331	17,171,555	5,824,447
Sewerage	8,263,069	2,500,775	6,291,273	7,425,761
Right of use - Buildings	837,257			
Movement in capitalised work in progress	(95,632,533)	(0)	(1,860,199)	(0)
	45,917,698	51,367,007	52,136,153	58,508,509
Principle loan repayments:				
Finance Leases for right of use assets	470,639	311,742	308,787	253,837
Queensland Treasury Corporation	5,432,000	5,674,100	5,929,200	6,197,500
	5,902,639	5,985,842	6,237,987	6,451,337
	51,820,337	57,352,849	58,374,140	64,959,846

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Changes in Equity

For the periods ending 30 June -

	Total			
	Est Act 2023	2023/24	2024/25	2025/26
	\$	\$	\$	\$
Balance at the beginning of period	1,198,972,177	1,205,521,641	1,207,730,077	1,216,631,184
Increase (decrease) in net result	6,549,463	2,208,437	8,901,107	18,766,455
Other transfers to Capital and reserves				
Transfers from capital and reserves				
Transfers between capital and reserves				
Balance at the end of period	1,205,521,641	1,207,730,077	1,216,631,184	1,235,397,639

	Retained Surplus/Deficit			
	Est Act 2023	2023/24	2024/25	2025/26
	\$	\$	\$	\$
Balance at the beginning of period	8,495,808	9,373,549	12,918,333	6,656,686
Increase (decrease) in net result	6,549,463	2,208,437	8,901,107	18,766,455
Other transfers to Capital and reserves	(26,535,221)	(5,728,500)	(26,198,343)	(30,479,600)
Transfers from capital and reserves	20,863,499	7,064,847	11,035,590	9,048,681
Transfers between capital and reserves				
Balance at the end of period	9,373,549	12,918,333	6,656,686	3,992,222

	Capital			
	Est Act 2023	2023/24	2024/25	2025/26
	\$	\$	\$	\$
Balance at the beginning of period	759,814,182	761,033,810	782,045,208	810,341,002
Increase (decrease) in net result				
Other transfers to Capital and reserves	(10,422,410)	(3,889,093)	13,726,392	6,996,311
Transfers from capital and reserves	(24,053,680)	(7,064,847)	(11,035,590)	(9,048,681)
Transfers between capital and reserves	35,695,718	31,965,339	25,604,991	26,995,656
Balance at the end of period	761,033,810	782,045,208	810,341,002	835,284,288

	Asset Revaluation Surplus			
	Est Act 2023	2023/24	2024/25	2025/26
	\$	\$	\$	\$
Balance at the beginning of period	362,680,628	362,680,628	362,680,628	362,680,628
Increase (decrease) in net result				
Other transfers to Capital and reserves				
Transfers from capital and reserves				
Transfers between capital and reserves				
Balance at the end of period	362,680,628	362,680,628	362,680,628	362,680,628

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Changes in Equity

For the periods ending 30 June -

	Reserves			
	Est Act 2023	2023/24	2024/25	2025/26
	\$	\$	\$	\$
Balance at the beginning of period	67,981,560	72,433,654	50,085,909	36,952,869
Increase (decrease) in net result				
Other transfers to Capital and reserves	36,957,631	9,617,594	12,471,951	23,483,289
Transfers from capital and reserves	3,190,181			
Transfers between capital and reserves	(35,695,718)	(31,965,339)	(25,604,991)	(26,995,656)
Balance at the end of period	72,433,654	50,085,909	36,952,869	33,440,502

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the periods ending 30 June -

	Est Act 2023	2023/24	2024/25	2025/26
	\$	\$	\$	\$
1 Rates and Utility Charges				
General rates	56,792,350	59,344,000	61,717,760	63,569,294
Water	11,936,597	12,476,202	13,848,577	15,371,951
Sewerage	18,019,314	18,686,593	19,434,058	20,211,423
Water consumption, rental and sundries	7,359,263	7,657,522	8,480,242	9,389,772
Waste management	7,514,550	8,215,950	8,544,588	8,886,373
Total Rates and Utility Charges	101,622,074	106,380,267	112,025,225	117,428,813
Less discounts	(4,104,000)	(4,250,800)	(4,420,832)	(4,553,457)
Less pensioner remissions	(737,500)	(756,800)	(787,072)	(810,684)
Total discounts and remissions	(4,841,500)	(5,007,600)	(5,207,904)	(5,364,141)
Net rates and utility charges	96,780,574	101,372,667	106,817,321	112,064,672
2 Sale of goods and major services				
Lake Proserpine Commercial services	290,500	290,500	299,215	308,192
Parking and other ranger services	1,823,934	1,976,300	2,052,752	2,114,231
Refuse tips and transfer station charges	2,469,694	3,334,259	3,467,534	3,571,683
Aerodrome charges	7,074,036	8,235,007	8,562,567	8,817,548
Quarry charges	2,821,745	3,382,796	3,484,277	3,588,804
Shute Harbour Commercial activities	3,529,954	4,170,681	4,295,801	4,470,058
Caravan parks fees and charges	1,023,467	1,160,901	1,207,337	1,243,558
Water and Sewerage fees and charges	599,782	439,209	456,776	470,481
Entertainment & community centres	325,000	870,000	896,250	923,137
Total sales of major services	19,958,112	23,859,653	24,722,509	25,507,692
3 Rental and levies				
Other property lease income	292,200	356,124	370,369	381,481
Total rental and levies	292,200	356,124	370,369	381,481
4 Interest revenue				
Investments	3,200,000	4,050,000	3,969,000	3,889,620
Rates and utility charges	434,700	501,500	521,560	537,208
Total interest revenue	3,634,700	4,551,500	4,490,560	4,426,828
5 Contributions, Donations, Grants and Subsidies				
<i>Donations, Contributions, special purpose subsidies and grants were received in respect of the following programs:</i>				
Office of the Chief Executive	223,000	325,000	610,000	2,475,000
Corporate Services	2,430,289	3,353,814	2,790,000	2,860,000
Community Environmental Services	959,747	903,886	828,732	618,732
Engineering	18,884,020	4,615,499	4,404,993	1,809,990
Planning & Development Assessment	2,300,000	-	1,707,265	1,849,266
Airport Operations	359,531	700,000	2,450,000	14,700,000
Waste Management	25,000	-	-	-
Shute Harbour Operations	3,190,181	125,000	-	-
Water Services	346,009	791,848	1,015,660	-
Sewerage Services	741,772	-	180,000	425,000
	29,459,549	10,815,047	13,986,650	24,737,988
General Purpose Grants	5,482,249	5,313,112	5,280,245	5,438,652
Total donations, contributions, subsidies and grants	34,941,798	16,128,159	19,266,895	30,176,640

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the periods ending 30 June -

	Est Act 2023 \$	2023/24 \$	2024/25 \$	2025/26 \$
5 Contributions, Donations, Grants and Subsidies continued				
Donations, contributions and grants for recurrent expenditure is analysed as follows :				
Commonwealth grants	5,482,249	5,313,112	5,280,245	5,438,652
State Government grants & grants	2,208,260	3,564,693	1,487,939	1,227,939
Developer contributions	32,800	26,760	26,760	26,760
Total operational grants and subsidies	7,723,309	8,904,565	6,794,944	6,693,351
Capital grants, subsidies and contributions are analysed as follows :				
Commonwealth grants & subsidies	1,276,747	2,155,484	650,000	650,000
State Government grants & subsidies	6,401,248	5,068,110	10,114,686	20,984,023
NDRRA flood grants	17,161,865	-	-	-
Contributions to fund capital expenditure	2,378,629	-	1,707,265	1,849,266
Total capital grants, subsidies and contributions	27,218,489	7,223,594	12,471,951	23,483,289
Total donations, contributions, subsidies and grants	34,941,798	16,128,159	19,266,895	30,176,640
6 Employee benefits				
Wages and salaries	28,806,779	31,356,903	33,718,234	34,961,749
Councilors' remuneration	575,000	590,000	613,600	638,144
Annual, sick and long service leave entitlements	5,595,011	6,260,621	6,511,046	6,771,488
Superannuation	3,968,591	4,430,246	4,607,456	4,791,754
Total direct employee expense	38,945,381	42,637,770	45,450,336	47,163,135
Other employee related expenses	1,974,744	2,076,286	2,125,944	2,189,729
Total employee benefits	40,920,125	44,714,056	47,576,280	49,352,864
7 Materials and services				
Audit of annual financial statements by the Auditor-General of Queensland	135,500	137,000	141,110	145,343
Community Donations, grants, subsidies & contributions	2,428,000	2,382,000	2,453,460	2,527,063
Legal services	2,006,000	1,483,500	1,628,005	1,623,843
Insurance	2,924,403	3,168,950	3,327,397	3,460,494
Consultants	2,144,065	3,959,491	4,081,176	4,171,361
Contractors	24,909,073	27,904,389	26,945,002	28,355,488
Plant & Equipment	5,194,474	4,890,744	5,086,374	5,238,966
Advertising & Marketing	1,091,967	910,100	937,403	965,523
Inventories	608,470	405,511	417,667	430,181
Communications & IT	5,492,474	5,551,081	5,824,153	5,978,531
Raw materials & consumables	8,899,795	8,851,585	8,698,751	8,880,323
Registrations & subscriptions	156,970	233,222	240,220	247,426
Safety	1,060,372	1,697,497	1,748,577	1,801,016
Purchase of water	2,824,260	2,786,605	2,870,204	2,956,311
Rentals - Operating leases	219,713	214,014	216,482	300,094
Other material and services	5,780,104	7,055,241	7,281,035	7,568,758
Total materials and services	65,875,641	71,630,931	71,897,016	74,650,721

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the periods ending 30 June -

	Est Act 2023	2023/24	2024/25	2025/26
	\$	\$	\$	\$
8 Depreciation and Amortisation				
Depreciation expense on non-current assets:				
Buildings and other structures	5,748,378	6,249,196	6,500,389	7,005,420
Plant and equipment	4,590,462	4,819,275	5,130,289	5,326,439
Transport infrastructure	8,926,422	9,883,379	10,054,204	10,688,360
Water	5,656,876	5,788,512	5,846,952	6,189,405
Sewerage	4,644,268	4,658,125	4,709,116	4,931,191
Right of use - Land	76,465	30,390	30,391	30,391
Right of use - Buildings	253,731	279,084	279,084	209,318
Right of use - Plant	172,690	32,880	4,918	4,918
Total depreciation	30,069,291	31,740,841	32,555,343	34,385,442
9 Finance Costs				
Bank charges	371,700	402,900	411,440	416,723
Finance costs charged by Queensland Treasury Corporation	2,708,500	2,472,800	2,224,700	1,963,000
Interest on finance leases	43,974	59,111	48,115	36,653
Bad and doubtful debts	200,000	200,000	206,000	212,180
Quarry rehabilitation - change in present value	15,000	15,000	15,000	15,000
Total finance costs	3,339,174	3,149,811	2,905,255	2,643,556
10 Cash and deposits				
Cash per cash flow statement	72,701,119	49,017,612	38,324,920	42,354,034
Investments	30,000,000	30,000,000	20,000,000	10,000,000
Total cash and deposits	102,701,119	79,017,612	58,324,920	52,354,034
Externally restricted cash:				
Constrained grants, subsidies & contributions reserves	12,877,788	10,031,613	867,530	233,163
Advance Waste Levy	4,358,035	2,956,688	1,509,143	
Total externally restricted cash	17,235,823	12,988,301	2,376,673	233,163
Internally restricted cash:				
Total capital reserves	54,829,352	35,327,782	31,358,825	28,480,825
Total recurrent reserves	4,726,514	4,726,514	4,726,514	4,726,514
Cash held to fund future rehabilitation payments	7,968,276	7,983,276	7,998,276	8,013,276
Total internally restricted cash	67,524,142	48,037,572	44,083,615	41,220,615
Total restricted cash (internally & externally)	84,759,965	61,025,873	46,460,288	41,453,778
Total unrestricted cash	17,941,154	17,991,739	11,864,632	10,900,256

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the periods ending 30 June -

11 Property plant and equipment		Land and improvements			
		Est Act	2023/24	2024/25	2025/26
Asset Values		\$	\$	\$	\$
Opening balance		48,299,429	48,299,429	48,299,429	48,299,429
Additions at cost		-	-	-	-
Disposals and write-offs		-	-	-	-
		48,299,429	48,299,429	48,299,429	48,299,429
Accumulated Depreciation					
Opening balance		26,155	26,155	26,155	26,155
Depreciation provided in period		-	-	-	-
		26,155	26,155	26,155	26,155
Written down value at period end		48,273,274	48,273,274	48,273,274	48,273,274

11 Property plant and equipment		Buildings and other structures			
		Est Act	2023/24	2024/25	2025/26
Asset Values		\$	\$	\$	\$
Opening balance		181,608,012	220,851,344	238,705,021	248,625,783
Additions at cost		39,243,332	17,853,677	9,920,762	13,222,371
		220,851,344	238,705,021	248,625,783	261,848,154
Accumulated Depreciation					
Opening balance		45,384,931	51,133,309	57,382,504	63,882,893
Depreciation provided in period		5,748,378	6,249,196	6,500,389	7,005,420
		51,133,309	57,382,504	63,882,893	70,888,313
Written down value at period end		169,718,035	181,322,517	184,742,890	190,959,841

11 Property plant and equipment		Plant and equipment			
		Est Act	2023/24	2024/25	2025/26
Asset Values		\$	\$	\$	\$
Opening balance		66,340,933	72,295,864	82,714,166	87,785,740
Additions at cost		5,954,931	10,418,302	5,071,574	3,462,392
		72,295,864	82,714,166	87,785,740	91,248,132
Accumulated Depreciation					
Opening balance		33,210,506	37,800,968	42,620,242	47,750,531
Depreciation provided in period		4,590,462	4,819,275	5,130,289	5,326,439
		37,800,968	42,620,242	47,750,531	53,076,970
Written down value at period end		34,494,896	40,093,924	40,035,209	38,171,162

11 Property plant and equipment		Transport infrastructure			
		Est Act	2023/24	2024/25	2025/26
Asset Values		\$	\$	\$	\$
Opening balance		700,795,364	757,574,384	768,647,443	781,882,687
Additions at cost		74,749,121	13,396,922	15,541,187	28,573,538
Disposals and write-offs		(17,970,101)	(2,323,863)	(2,305,943)	(4,052,438)
		757,574,384	768,647,443	781,882,687	806,403,787
Accumulated Depreciation					
Opening balance		114,080,137	123,006,560	132,889,939	142,944,143
Depreciation provided in period		8,926,422	9,883,379	10,054,204	10,688,360
		123,006,560	132,889,939	142,944,143	153,632,503
Written down value at period end		634,567,824	635,757,504	638,938,544	652,771,284

WHITSUNDAY REGIONAL COUNCIL
Notes to and forming part of the Budgeted Accounts

For the periods ending 30 June -

11 Property plant and equipment	Water			
	Est Act	2023/24	2024/25	2025/26
Asset Values	\$	\$	\$	\$
Opening balance	311,326,884	320,865,312	327,055,791	342,295,828
Additions at cost	12,502,521	7,197,331	17,171,555	5,824,447
Disposals and write-offs	(2,964,093)	(1,006,852)	(1,931,519)	(1,210,053)
	320,865,312	327,055,791	342,295,828	346,910,222
Accumulated Depreciation				
Opening balance	167,527,642	173,184,517	178,973,029	184,819,981
Depreciation provided in period	5,656,876	5,788,512	5,846,952	6,189,405
	173,184,517	178,973,029	184,819,981	191,009,386
Written down value at period end	147,680,795	148,082,762	157,475,846	155,900,835

11 Property plant and equipment	Sewerage			
	Est Act	2023/24	2024/25	2025/26
Asset Values	\$	\$	\$	\$
Opening balance	228,172,087	235,454,179	237,639,404	243,067,480
Additions at cost	8,263,069	2,500,775	6,291,273	7,425,761
Disposals and write-offs	(980,977)	(315,550)	(863,197)	(913,949)
	235,454,179	237,639,404	243,067,480	249,579,292
Accumulated Depreciation				
Opening balance	66,420,833	71,065,100	75,723,225	80,432,341
Depreciation provided in period	4,644,268	4,658,125	4,709,116	4,931,191
	71,065,100	75,723,225	80,432,341	85,363,532
Written down value at period end	164,389,079	161,916,179	162,635,139	164,215,760

11 Property plant and equipment	Total			
	Est Act	2023/24	2024/25	2025/26
Asset Values	\$	\$	\$	\$
Opening balance	1,536,542,709	1,655,340,512	1,703,061,254	1,751,956,947
Additions at cost	140,712,974	51,367,007	53,996,352	58,508,509
Disposals and write-offs	(21,915,171)	(3,646,265)	(5,100,659)	(6,176,440)
	1,655,340,512	1,703,061,254	1,751,956,947	1,804,289,016
Accumulated Depreciation				
Opening balance	426,650,203	456,216,608	487,615,095	519,856,045
Depreciation provided in period	29,566,405	31,398,487	32,240,950	34,140,815
	456,216,608	487,615,095	519,856,045	553,996,860
Written down value at period end	1,199,123,904	1,215,446,159	1,232,100,902	1,250,292,156

Capital Work in Progress	2,360,199	2,360,199	500,000	500,000
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WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the year ended 30 June

	Est Act 2023 \$	2023/24 \$	2024/25 \$	2025/26 \$
12 Interest bearing liabilities				
Current				
Finance Lease Liabilities	311,742	308,787	253,837	19,821
Loans	5,674,100	5,929,200	6,197,500	6,034,800
Total current	5,985,842	6,237,987	6,451,337	6,054,621
Non-Current				
Finance Lease Liabilities	1,981,847	1,673,060	1,419,223	1,399,402
Loans	63,349,988	57,420,788	51,223,288	45,188,488
Total non-current	65,331,835	59,093,848	52,642,511	46,587,890
Total interest bearing liabilities	71,317,677	65,331,835	59,093,848	52,642,511
Movements in finance leases:				
Balance at beginning of period	1,926,971	2,293,589	1,981,847	1,673,060
New finance leases in period	837,257	-	-	-
Repayments made in period	(470,639)	(311,742)	(308,787)	(253,837)
Closing balance	2,293,589	1,981,847	1,673,060	1,419,223
Movements in loans:				
Queensland Treasury Corporation				
Opening balance	74,456,088	69,024,088	63,349,988	57,420,788
Principal repayments	(5,432,000)	(5,674,100)	(5,929,200)	(6,197,500)
Closing balance	69,024,088	63,349,988	57,420,788	51,223,288
13 Provisions				
Current				
Annual leave	3,950,000	4,108,000	4,231,240	4,358,177
Long service leave	4,400,000	4,500,000	4,635,000	4,774,050
Refuse restoration	3,400,000	7,577,656	545,322	-
Total current	11,750,000	16,185,656	9,411,562	9,132,227
Non-Current				
Long service leave	1,800,000	1,750,000	1,802,500	1,856,575
Refuse restoration	19,254,183	13,935,873	13,390,551	13,390,551
Quarry rehabilitation	732,664	747,664	762,664	777,664
Total non-current	21,786,847	16,433,537	15,955,715	16,024,790
Movement in provisions for rehabilitation and restoration				
Opening Balance				
Refuse restoration	23,282,779	22,654,183	21,513,529	13,935,873
Quarry rehabilitation	717,664	732,664	747,664	762,664
Movement in the period				
Refuse restoration - expenditure in the period	(628,596)	(1,140,654)	(7,577,656)	(545,322)
Quarry rehabilitation - increase in provision	15,000	15,000	15,000	15,000
Closing Balance				
Refuse restoration	22,654,183	21,513,529	13,935,873	13,390,551
Quarry rehabilitation	732,664	747,664	762,664	777,664
Closing balance	23,386,847	22,261,193	14,698,537	14,168,215
14 Capital account				
Balance at beginning of period	759,814,182	761,033,810	782,045,208	810,341,002
Transfers from (to) retained surplus for capital income and expenses:				
Other capital income	-	-	536,923	305,254
Other capital expenses	(22,121,047)	(5,343,990)	(5,100,659)	(6,176,440)
Capital payments funded from general revenue	(13,443,418)	(5,044,747)	5,611,813	6,145,735
Transfer from capital for unfunded depreciation	(1,932,633)	(1,720,857)	(5,934,931)	(2,872,241)
Adjustment to the working capital cash balance	3,021,008	1,155,654	7,577,656	545,322
Constrained public contributions reserve	8,349,970	10,069,769	21,636,034	24,117,656
NDRRA flood grant reserve	17,161,865	-	-	-
Capital works reserve	10,183,883	21,895,570	3,968,957	2,878,000
Total capital	761,033,810	782,045,208	810,341,002	835,284,288

WHITSUNDAY REGIONAL COUNCIL

Financial Ratios of the Budget

For the year ended 30 June :

	Est Act 2023 %	2023/24 %	2024/25 %	2025/26 %
15 Financial Ratios				
Operating Surplus Ratio				
An operating surplus ratio above 0% indicates Council is managing its finances within its existing funding ability and maintaining its capacity to deliver services and maintain infrastructure. A ratio below 0% indicates Council's operating expenses exceeds the revenue generated. Sustained deficits over the long term will affect Council's ability to maintain the current service levels from internal funding sources.				
<u>Operating result</u>				
Total operating revenue	1.0%	0.2%	0.6%	0.7%
Asset sustainability ratio				
This is an approximation of the extent to which the infrastructure assets managed by Council are being replaced as their service potential is used up.				
<u>Capital expenditure on Replacement Assets</u>				
Depreciation expense	111.20%	92.40%		89.94%
83.31% Indicator suggests percentage should be >90% (2022/23) >80% (2023/24)				
This indicator should be averaged over at least 10 years. Not an annual expectation.				
Net Financial Liabilities Ratio				
Indicates that net financial debt can be serviced by operating revenues.				
<u>Total liabilities-Current Assets</u>				
Operating revenue	0.17%	9.25%	12.57%	11.58%
A positive percentage <60% indicates a capacity to increase borrowings.				
A positive percentage >60% indicates a limited capacity to increase borrowings.				
Interest coverage ratio				
Indicator range is between 0% and 5%				
<u>Net interest expense</u>				
Operating Revenue	-0.65%	-1.37%	-1.45%	-1.52%
This shows the council's capacity to fund additional borrowings.				
A negative percentage indicates interest income exceeds the interest expense.				
% of Rates & utility charges movement				
Net rates & utility charges prior year budget		96,780,574	101,372,667	106,817,321
Net rates & utility charges budgeted for current year		101,372,667	106,817,321	112,064,672
Change rates and utility charges net of discounts		4,592,093	5,444,654	5,247,351
Percentage change		4.74%	5.37%	4.91%

Capital & Remediation Budget 2023.24 plus 2 years

* Asterisk indicates that a project is subject to grant funding approval

Program	Project Start Year	Asset Class	Project Name	\$ YR1 Budget 2023.24	\$ YR2 Budget 2024.25	\$ YR3 Budget 2025.26
Commercial	In Progress	Buildings	Whitsunday Coast Airport - Airport Fence	95,324	-	-
Commercial	In Progress	Buildings	Shute Harbour - Refurbish Shute Harbour Fishing Pontoon	500,000	-	-
Commercial	In Progress	Buildings	Shute Harbour - Shute Harbour Reconstruction	1,430,602	-	-
* Commercial	In Progress	Roads	Collinsville Airstrip - Collinsville Airport Runway Re-seal	350,000	-	-
* Commercial	Starts Yr1	Buildings	Lake Proserpine - Commercialisation Project	75,000	200,000	2,225,000
* Commercial	Starts Yr1	Buildings	Shute Harbour - Under Cover Carpark with Solar Shute Harbour	262,076	-	-
* Commercial	Starts Yr1	Buildings	Whitsunday Coast Airport - Undercover solar car parking Airport	150,000	781,494	-
Commercial	Starts Yr1	Buildings	Whitsunday Coast Airport - GA Terminal	300,000	-	-
Commercial	Starts Yr1	Buildings	Shute Harbour - Replacement flooring	60,000	-	-
Commercial	Starts Yr1	Equipment	Whitsunday Coast Airport - Furniture purchase (Replacement of broken/damaged)	50,000	-	-
* Commercial	Starts Yr1	Lighting	Bowen Airstrip - lighting upgrade to MOS Specifications	250,000	1,250,000	-
Commercial	Starts Yr1	Plant	Whitsunday Coast Airport - Replace end of life checked bagged screening server	50,000	-	-
Commercial	Starts Yr1	Plant	Whitsunday Coast Airport - 100KVA Field Generator	100,000	-	-
Commercial	Starts Yr1	Plant	Whitsunday Coast Airport - Airconditioning upgrade	500,000	-	-
Commercial	Starts Yr1	Plant	Whitsunday Coast Airport - Replace end of life Explosive Trace Detection machine x 4	120,000	-	-
Commercial	Starts Yr1	Plant	Whitsunday Coast Airport - General Aviation Area and Freight Distribution Centre CCTV	50,000	-	-
* Commercial	Starts Yr1	Roads	Whitsunday Coast Airport - Apron Upgrade/Second Taxiway	200,000	300,000	14,500,000
Commercial	Starts Yr1	Roads	Whitsunday Coast Airport - front terminal roadway	100,000	200,000	-
Commercial	Starts Yr1	Roads	Whitsunday Coast Airport - Access Gate 5 Road	50,000	-	-
Commercial	Starts Yr1	Sewer	Whitsunday Coast Airport - Sewerage Treatment Plant Upgrade	100,000	-	-
* Commercial	Starts Yr2	Buildings	Collinsville Airstrip - Wildlife proof fence	-	300,000	-
* Commercial	Starts Yr2	Buildings	Lake Proserpine - Communal Shade Shelters	-	100,000	-
Commercial	Starts Yr2	Buildings	Lake Proserpine - Powered Camping sites	-	40,000	-
* Commercial	Starts Yr2	Open Spaces	Lake Proserpine - Campground Playground	-	60,000	-
Commercial	Starts Yr2	Roads	Whitsunday Coast Airport - Runway Overlay	-	125,000	4,875,000
* Commercial	Starts Yr2	Roads	Whitsunday Coast Airport - Bravo Taxiway Overlay	-	250,000	-
* Commercial	Starts Yr3	Buildings	Mt Coolon Wildlife proof fence	-	-	200,000
Commercial	Starts Yr3	Lighting	Whitsunday Coast Airport - Runway lighting system upgrade	-	-	100,000
Commercial	Starts Yr3	Plant	Whitsunday Coast Airport - Replace end of life checked bagged screening machine	-	-	500,000
Commercial	Starts Yr3	Roads	Whitsunday Coast Airport - Access Road from Railway line to Terminal	-	-	300,000
Commercial Total				4,793,002	3,606,494	22,700,000
Community	In Progress	Buildings	Wilson Beach Swimming Enclosure Refurbishment	300,000	-	-
Community	Starts Yr1	Buildings	BSP Shop Front Refurbishment	25,000	-	-
Community	Starts Yr1	Buildings	Merinda washdown facility	45,000	-	-
Community	Starts Yr1	Buildings	Proserpine Pound Security System upgrades	38,000	-	-
Community	Starts Yr1	Open Spaces	Collinsville Pool Design & Construct Bulk Head and Retile	239,750	394,250	-
Community	Starts Yr1	Roads Stormwater	Mullers lagoon aeration	30,000	-	-
Community	Starts Yr1	Roads Stormwater	Cannonvale lakes aeration	30,000	-	-
Community	Starts Yr2	Buildings	Wangaratta Caravan Park - Management residence replacement	-	150,000	-
* Community	Starts Yr2	Buildings	Re-Utilise Empty WRC Space for Arts & Culture centres	-	500,000	-
Community	Starts Yr2	Open Spaces	Airlie Beach Lagoon Security Fence for Non operational hours	-	232,000	-
* Community	Starts Yr3	Buildings	Cultural & Exhibition Precinct	-	-	300,000
Community	Starts Yr3	Buildings	Collinsville Customer Service / Library upgrade	-	-	150,000
Community	Starts Yr3	Equipment	Airlie Lagoon Pool Plant Room	-	-	200,000
Community	Starts Yr3	Equipment	Proserpine Pool Plant/ Chemical Shed	-	-	200,000
Community	Starts Yr3	Equipment	Water park Bowen - Equipment Renewal	-	-	100,000
Community	Starts Yr3	Equipment	Water park Proserpine - Equipment Renewal	-	-	100,000
Community	Starts Yr3	Roads Footpaths	Whitsunday Paradise parkland - Design walking track	-	-	120,000
Community Total				707,750	1,276,250	1,170,000
* Development	Starts Yr1	Roads	LGIP Cutuli Road Investigations and Design	400,000	-	-
Development Total				400,000	-	-
Facilities	In Progress	Buildings	Airlie Beach Lagoon Amenities Fitout and Fittings Renewal	94,225	-	-
Facilities	In Progress	Buildings	Bowen Admin - Mech Plant Renew	1,100,000	-	-
Facilities	In Progress	Buildings	Bowen Cemetery Amenities Renewal	119,864	-	-
Facilities	In Progress	Buildings	Bowen Library Mechanical Plant Renewal	52,500	-	-
Facilities	In Progress	Buildings	Cedar Creek Amenities - Renewal	229,403	-	-
* Facilities	In Progress	Buildings	Denison Park Grandstand Renewal	206,438	-	-
Facilities	In Progress	Buildings	Depot Masterplan	150,000	-	-
Facilities	In Progress	Buildings	Fuel Bowser Replacement Program	283,098	-	-
Facilities	In Progress	Buildings	Hansen Park - New Amenities	145,000	-	-
Facilities	In Progress	Buildings	PEC - Storage Structure and Fit out	183,818	-	-
Facilities	In Progress	Buildings	Proserpine Cemetery - Disabled amenities upgrades	83,822	-	-
* Facilities	In Progress	Buildings	W4Q Brandy Creek - New Amenities	93,042	-	-
Facilities	Starts Yr1	Buildings	Aircon Replacement Program	137,700	81,000	81,000
Facilities	Starts Yr1	Buildings	Amenities CCTV Installation Project	140,000	-	-
Facilities	Starts Yr1	Buildings	Bowen Admin Solar installation	58,000	-	-
Facilities	Starts Yr1	Buildings	Bowen Depot Auto Gate	40,000	-	-
Facilities	Starts Yr1	Buildings	Bowen Depot Cement Shed Roof Renewal	31,200	-	-
Facilities	Starts Yr1	Buildings	Bowen PCYC -OSHC Floor Covering Replacement	30,000	-	-
Facilities	Starts Yr1	Buildings	Buildings Painting Program	81,000	-	-
Facilities	Starts Yr1	Buildings	Collinsville Depot Boundary Fence	135,960	-	-
Facilities	Starts Yr1	Buildings	Collinsville Football Club Field Lighting Renewal	151,200	-	-
Facilities	Starts Yr1	Buildings	Demolition Of Kent St Clubhouse and Structures	29,700	-	-
Facilities	Starts Yr1	Buildings	Demolition Of Powerhouse Road Structures	181,368	-	-
Facilities	Starts Yr1	Buildings	Depot Master planning Stage 2 - Detailed Design	-	-	-
Facilities	Starts Yr1	Buildings	Proserpine Depot Stores Racking	55,000	-	-
Facilities	Starts Yr1	Buildings	Shingley Beach Amenities Reroof	32,760	-	-
Facilities	Starts Yr1	Buildings	Strategic Asset Reserve	2,194,000	-	-
* Facilities	Starts Yr1	Buildings	Cannonvale Customer Service & Library project	282,180	2,500,000	2,500,000
* Facilities	Starts Yr1	Buildings	Cannonvale SES Communications room	63,000	-	-
Facilities	Starts Yr2	Buildings	Asset Renewals - Buildings	-	200,000	750,000
Facilities	Starts Yr2	Buildings	Bowen Sporting Complex Lighting Renewal	-	350,000	-
Facilities	Starts Yr2	Buildings	Collinsville Community Centre Internal fitout + AV Renewal	-	485,000	-
Facilities	Starts Yr2	Buildings	Collinsville Depot Plumbers Shed Roof Renewal	-	72,000	-
Facilities	Starts Yr2	Buildings	Collinsville Depot Sign Shed Renewal	-	661,000	-

Capital & Remediation Budget 2023.24 plus 2 years

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Program	Project Start Year	Asset Class	Project Name	\$ YR1 Budget 2023.24	\$ YR2 Budget 2024.25	\$ YR3 Budget 2025.26
Facilities	Starts Yr3	Buildings	Bowen PCYC - Roof Renewal	-	-	746,000
Facilities	Starts Yr3	Buildings	Collinsville Cemetery Amenities Renewal	-	-	167,000
Facilities Total				6,384,278	4,349,000	4,244,000
Fleet	In Progress	Fleet	Bachoe Loader Proserpine	220,000	-	-
Fleet	Starts Yr1	Fleet	Fleet and Plant Replacement Program	6,753,818	3,183,999	1,502,507
Fleet	Starts Yr1	Fleet	Infrastructure Services - Trailers	221,500	-	-
Fleet Total				7,195,318	3,183,999	1,502,507
* IT	In Progress	Plant	DR - VHF Radio Network Replacement	1,015,484	-	-
IT	In Progress	Plant	IoT Program of Works Design, Install Hardware & Platform	50,000	51,940	-
IT	In Progress	Plant	Replacement - CCTV Network Hardware Upgrade	136,000	136,000	136,000
IT	In Progress	Plant	Upgrade - NBN , Satellite, Mobile Design, Install, Test & Cutover Back	150,000	-	-
IT	Starts Yr1	Plant	New Fibre - Proserpine Water Tower to WTP	63,000	-	-
IT	Starts Yr1	Plant	Replacement - Desktop PC's and Laptop Computers	141,000	120,000	120,000
IT	Starts Yr1	Plant	Replacement - Meeting Room AV Equipment Upgrades	70,000	-	107,000
IT	Starts Yr1	Plant	Replacement - Switches, Routers, WAPs, Radio links, UPS, Cabinets hardware	225,000	-	-
IT	Starts Yr1	Plant	Replacement - Waste Transfer Stn Point of Sale System Upgrade x 5	27,500	-	-
IT	Starts Yr1	Plant	Replacement - Water and Waste Scada Servers	40,000	-	-
IT	Starts Yr2	Plant	Replacement - Flight Information Display Hardware Upgrade	-	51,629	-
IT	Starts Yr2	Plant	Replacement Program - CIRP - Communications Infrastructure Replacement Program	-	16,006	16,885
* IT	Starts Yr2	Plant	Replacement Program: BOM hardware - rain gauges replacement	-	30,000	-
* IT	Starts Yr2	Plant	New Initiative - Disaster Resilience - Extend Fibre Infrastructure	-	100,000	90,000
IT	Starts Yr2	Plant	Disaster Resilience: Comms Infrastructure Replacement Program	-	10,000	30,000
IT	Starts Yr3	Plant	Replacement Program: Local Print and File Servers x 5	-	-	10,000
* IT	Starts Yr3	Plant	Disaster Resilience - Audio Visual System - 83 Main Street Proserpine	-	-	125,000
IT Total				1,917,984	515,575	634,885
* Parks and Gardens	In Progress	Open Spaces	Choose Collinsville Project	828,030	-	-
Parks and Gardens	In Progress	Open Spaces	Collinsville Pump Track	296,604	-	-
* Parks and Gardens	In Progress	Open Spaces	Edgecumbe Heights Walking Tracks Upgrade	500,569	-	-
* Parks and Gardens	In Progress	Open Spaces	LRCL - Cannonvale Skate Bowl Upgrade - Stage 2	526,220	-	-
Parks and Gardens	Starts Yr1	Open Spaces	Asset Renewals Parks and Gardens	368,450	439,900	2,154,800
Parks and Gardens	Starts Yr1	Open Spaces	Bowen Grey's Bay Shelter supply and installation	85,000	-	-
Parks and Gardens	Starts Yr1	Open Spaces	Bowen Lions Shelters Stage 2	135,000	-	-
Parks and Gardens	Starts Yr1	Open Spaces	Cemetery Lowering Devices	65,000	-	-
Parks and Gardens	Starts Yr1	Open Spaces	Dingo Beach Bollards Stage 2	125,700	-	-
Parks and Gardens	Starts Yr1	Open Spaces	Shute Harbour - Snows Beach Asset upgrades	290,000	-	-
Parks and Gardens	Starts Yr1	Open Spaces	New Basketball Court - Halpannel Park	360,000	-	-
Parks and Gardens	Starts Yr2	Open Spaces	Bowen Queens Beach Basketball Court Lighting	-	85,000	-
Parks and Gardens	Starts Yr2	Open Spaces	Cannonvale Waite Creek Park Bollards	-	40,000	-
Parks and Gardens	Starts Yr2	Open Spaces	Cemetery Shelter, Bowen	-	70,500	-
Parks and Gardens	Starts Yr2	Open Spaces	Collinsville Cemetery Bollards	-	67,000	-
Parks and Gardens	Starts Yr2	Open Spaces	Herbert Street Seating Upgrade	-	75,000	-
Parks and Gardens	Starts Yr2	Open Spaces	Proserpine Cemetery Fence Upgrade	-	50,000	-
Parks and Gardens	Starts Yr2	Open Spaces	Tennis Courts Shelter - Stage 1 Collinsville Tennis Court	-	63,200	-
Parks and Gardens	Starts Yr3	Open Spaces	Cannonvale Lakes Stage 4	-	-	488,571
Parks and Gardens Total				3,580,573	890,600	2,643,371
Quarry	Starts Yr1	Plant	Quarry Plant Program	120,000	122,000	125,000
Quarry Total				120,000	122,000	125,000
* Roads and Drainage	In Progress	Roads	Scottville Road Upgrade (TIDS)	1,380,261	-	-
Roads and Drainage	In Progress	Roads	Tondara Road resheeting	3,035,981	1,300,000	-
Roads and Drainage	In Progress	Roads	Unsealed Roads Creek Crossing Program - Emergent	236,946	-	-
Roads and Drainage	In Progress	Roads Bus Stop	Bus Stop DDA Compliance	100,000	-	-
Roads and Drainage	In Progress	Roads Floodway	Balaam Road Floodway Upgrade	280,000	-	-
* Roads and Drainage	In Progress	Roads Floodway	Cantamessa Road Culvert QRRRF 2022-23	70,000	70,000	-
Roads and Drainage	In Progress	Roads Stormwater	Homestead Place Stormwater Upgrade planning	100,000	100,000	-
Roads and Drainage	In Progress	Roads Stormwater	Stormwater Renewals - Replacement and Emergent	475,000	-	-
Roads and Drainage	Starts Yr1	Roads	Design Program	230,000	250,000	250,000
* Roads and Drainage	Starts Yr1	Roads	Renwick Rd Intersection (TIDS)	500,000	-	-
Roads and Drainage	Starts Yr1	Roads	Reseal Program	800,000	805,690	792,369
Roads and Drainage	Starts Yr1	Roads	Unsealed Roads Resheeting Program	1,192,176	1,091,757	1,311,312
Roads and Drainage	Starts Yr1	Roads	Design of Mandalay Road Footpath	10,000	-	-
Roads and Drainage	Starts Yr1	Roads	Design of Erromango Solar Street Lighting	10,000	-	-
* Roads and Drainage	Starts Yr1	Roads Footpath	Bicentennial Boardwalk Upgrade - Stage 2	2,000,000	-	-
Roads and Drainage	Starts Yr1	Roads K&C	Mackenzie Street Kerb and Channel	22,500	-	-
Roads and Drainage	Starts Yr1	Roads K&C	Pandanus Street Kerb and Channel	25,000	-	-
Roads and Drainage	Starts Yr1	Roads K&C	Strickland Street Kerb and Channel	25,000	-	-
* Roads and Drainage	Starts Yr1	Roads Bus Stop	Gumlu State School Bus Stop	78,500	-	-
Roads and Drainage	Starts Yr1	Roads Stormwater	Stormwater Renewals	500,000	2,000,000	2,000,000
Roads and Drainage	Starts Yr1	Roads Stormwater	Valley Drive Open Drain Renewals	101,385	101,385	-
Roads and Drainage	Starts Yr1	Roads Stormwater	Paluma Rd to Carlo Dr Stormwater Project Planning	267,000	600,000	-
Roads and Drainage	Starts Yr2	Roads	Mount Dangar Road Seal	-	225,000	-
* Roads and Drainage	Starts Yr2	Roads	Paluma Rd upgrade (TIDS)	-	1,285,974	-
Roads and Drainage	Starts Yr2	Roads	Rehabilitation Program (Sealed Roads)	-	554,453	612,290
* Roads and Drainage	Starts Yr2	Roads	Strathmore Road Seal	-	2,000,000	-
Roads and Drainage	Starts Yr2	Roads	Unsealed Roads Creek Crossing Program	-	300,000	300,000
Roads and Drainage	Starts Yr2	Roads Carpark	Lighting of Collinsville Heavy Vehicle Parking	-	60,000	-
Roads and Drainage	Starts Yr2	Roads Footpath	Mullers Lagoon Footpath Upgrade	-	300,000	-
* Roads and Drainage	Starts Yr2	Roads Footpath	Renwick Road shared path	-	2,200,000	-
Roads and Drainage	Starts Yr2	Roads Footpath	Bicentennial Boardwalk Upgrade - Stage 3	-	600,000	-
* Roads and Drainage	Starts Yr2	Roads Stormwater	Up River Rd Culvert Upgrade	-	385,000	-
Roads and Drainage	Starts Yr2	Roads Stormwater	Windemere Drive Swale Drain Restoration	-	20,000	-
* Roads and Drainage	Starts Yr3	Roads	Airlie Main Street - Stage 2 Upgrade (TIDS)	-	-	2,012,567
Roads and Drainage	Starts Yr3	Roads	Molongle Creek Road upgrade	-	-	1,000,000
Roads and Drainage	Starts Yr3	Roads Footpath	Tollington Road Shared Pathway	-	-	500,000
Roads and Drainage Total				11,439,749	14,249,259	8,778,538

Capital & Remediation Budget 2023.24 plus 2 years

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Program	Project Start Year	Asset Class	Project Name	\$ YR1 Budget 2023.24	\$ YR2 Budget 2024.25	\$ YR3 Budget 2025.26
Water and Waste Water	In Progress	Sewer	Proserpine STP Ammonia / Nitrate Optimisation	155,000	-	-
Water and Waste Water	In Progress	Sewer	Cannonvale STP Membrane Replacement	210,000	-	-
Water and Waste Water	In Progress	Sewer	Carlo Drive Trunk Mains Project	175,000	1,310,000	-
Water and Waste Water	In Progress	Sewer	Chapman St Sewer Rising Main	611,300	-	-
Water and Waste Water	In Progress	Sewer	Regional Sewer Relining P1	182,000	594,000	-
Water and Waste Water	In Progress	Sewer	Jubilee Pocket 1 Sewer Pump Station Upgrade	360,000	-	-
Water and Waste Water	In Progress	Water	Proserpine WTP Additional Raw Water Supply	881,296	1,156,670	-
Water and Waste Water	In Progress	Water	Borefield Test Drilling and Design Program	258,475	-	-
Water and Waste Water	In Progress	Water	Bowen Small Reservoir Pressure Zone	12,500	156,000	-
* Water and Waste Water	In Progress	Water	Network Reconfiguration Parker Rd Twin Creek Crt Trader Crt	302,125	655,022	-
* Water and Waste Water	In Progress	Water	Network Reconfiguration Cannonvale Reservoir	321,000	714,032	-
Water and Waste Water	In Progress	Water	Coastal WTP Pump & Switchboard Upgrade	725,000	-	-
* Water and Waste Water	In Progress	Water	Collinsville Efficient Resilient Solar Program	708,993	-	-
* Water and Waste Water	In Progress	Water	Network Reconfiguration Coyne Rd Reservoir	38,000	429,000	-
Water and Waste Water	In Progress	Water	Jubilee Pocket Trunk Water Main	165,268	1,401,610	-
Water and Waste Water	In Progress	Water	Kara Crescent Pumped Zone	7,000	265,000	-
* Water and Waste Water	In Progress	Water	Network Reconfiguration Mount Julian	183,100	-	-
* Water and Waste Water	In Progress	Water	Network Reconfiguration Island Dr WPS	172,650	104,030	-
* Water and Waste Water	In Progress	Water	Network Reconfiguration Proserpine PRV	209,328	1,545,000	-
Water and Waste Water	In Progress	Water	Renwick Rd Trunk Water Main	15,000	2,351,000	-
* Water and Waste Water	In Progress	Water	Network Reconfiguration Stanley Dr	67,444	-	-
Water and Waste Water	In Progress	Water	Penticost St Area Water Main Renewal	70,607	-	-
Water and Waste Water	Starts Yr1	Sewer	Emergent Works Sewer	367,800	263,000	269,600
Water and Waste Water	Starts Yr1	Sewer	Minor New & Replacements Sewer	114,000	125,000	125,000
Water and Waste Water	Starts Yr1	Sewer	Sewer Capital Design	180,675	125,000	125,000
Water and Waste Water	Starts Yr1	Sewer	Regional Sewer Pump Replacement Program	45,000	198,000	255,000
Water and Waste Water	Starts Yr1	Water	Bore 10 TMR Supplementary Funding	55,000	-	-
Water and Waste Water	Starts Yr1	Water	Bowen WTP Intake Switchboard and Structure	1,268,000	1,100,000	32,000
Water and Waste Water	Starts Yr1	Water	Emergent Works Water	290,000	151,000	151,000
Water and Waste Water	Starts Yr1	Water	Insurance Collinsville HL Res Roof Renewal	477,939	-	-
Water and Waste Water	Starts Yr1	Water	Minor New & Replacements Water	250,000	125,000	125,000
Water and Waste Water	Starts Yr1	Water	Water Capital Design	180,675	125,000	125,000
Water and Waste Water	Starts Yr1	Water	Insurance Bowen Reservoir Roof Renewal	537,931	-	-
Water and Waste Water	Starts Yr2	Sewer	Bowen SP5 3 Rising Main Upgrades - Budget Allocation	-	650,000	-
Water and Waste Water	Starts Yr2	Sewer	Carlo Drive Recycled Water Main	-	610,000	-
Water and Waste Water	Starts Yr2	Sewer	Facilities Instrumentation Electrical & Control Renewals Sewer	-	42,391	104,162
Water and Waste Water	Starts Yr2	Sewer	Sewer Manhole Renewals	-	70,000	728,000
Water and Waste Water	Starts Yr2	Sewer	Network Instrumentation Electrical & Control Renewals Sewer	-	51,215	89,626
Water and Waste Water	Starts Yr2	Sewer	Regional Sewer Relining P2	-	927,000	-
Water and Waste Water	Starts Yr2	Sewer	Sewer Network Structural renewals	-	175,000	-
* Water and Waste Water	Starts Yr2	Sewer	Cannonvale & Proserpine STP Solar Arrays	-	360,000	942,000
Water and Waste Water	Starts Yr2	Sewer	Reef Plaza Trunk Sewer LGIP upgrade	-	307,283	-
Water and Waste Water	Starts Yr2	Sewer	Waste Biosolids Reuse to Agriculture Project	-	210,000	-
Water and Waste Water	Starts Yr2	Sewer	Cannonvale STP Horizontal Drum Screens	-	100,000	990,000
Water and Waste Water	Starts Yr2	Water	Collinsville WTP Chemical Dosing & Filter Automation	-	250,000	-
Water and Waste Water	Starts Yr2	Water	Collinsville WTP Filter Automation and SCADA Integration	-	90,000	230,000
Water and Waste Water	Starts Yr2	Water	Facilities Instrumentation Electrical & Control Renewals Water	-	191,437	470,388
Water and Waste Water	Starts Yr2	Water	Whitsunday South Trunk Water Main Upgrade LGIP	-	1,491,841	518,745
Water and Waste Water	Starts Yr2	Water	Currawong Rd Water Pump Station Land & Fencing	-	120,000	-
Water and Waste Water	Starts Yr2	Water	Network Instrumentation Electrical & Control Renewals Water	-	60,000	105,000
Water and Waste Water	Starts Yr2	Water	Whitsunday South Water Main Non LGIP Renewals	-	188,700	331,250
Water and Waste Water	Starts Yr2	Water	Proserpine HL Res Trunk Water Main	-	1,846,244	-
Water and Waste Water	Starts Yr2	Water	Proserpine to Bowen Pipeline Renewal & Access work	-	100,000	225,000
* Water and Waste Water	Starts Yr2	Water	Regional Community Hydrants	-	352,000	-
Water and Waste Water	Starts Yr2	Water	Regional Valve Program	-	21,000	22,000
Water and Waste Water	Starts Yr2	Water	Regional Water Main Renewals	-	468,000	506,189
Water and Waste Water	Starts Yr2	Water	Collinsville WTP Safety Rail Replacement and Clarifier	-	210,000	-
Water and Waste Water	Starts Yr2	Water	Proserpine Water Tower GL Reservoir & Pump System Upgrade	-	1,207,500	1,267,875
Water and Waste Water	Starts Yr3	Sewer	Proserpine STP Storage Shed	-	-	20,000
Water and Waste Water	Starts Yr3	Sewer	Cannonvale STP Odour Containment Panels	-	-	104,000
Water and Waste Water	Starts Yr3	Sewer	Whitsunday South Sewer Retic and Trunk Renewal	-	-	2,296,373
Water and Waste Water	Starts Yr3	Sewer	Regional Sewer Relining	-	-	1,281,000
Water and Waste Water	Starts Yr3	Sewer	Cannonvale STP Fence Extension & Renewal	-	-	46,000
Water and Waste Water	Starts Yr3	Sewer	Bowen STP Site Erosion Protection	-	-	50,000
Water and Waste Water	Starts Yr3	Water	Bowen Small Reservoir Renewals	-	-	660,000
Water and Waste Water	Starts Yr3	Water	Collinsville District Meters	-	-	68,000
Water and Waste Water	Starts Yr3	Water	Bowen Water Main Non LGIP Renewals	-	-	349,000
Water and Waste Water	Starts Yr3	Water	Collinsville Water Main Non LGIP Renewals	-	-	226,000
Water and Waste Water	Starts Yr3	Water	Regional District and Water Meter Renewals	-	-	412,000
Water and Waste Water Total				9,598,106	22,992,975	13,250,208
Waste	In Progress	Waste	Landfill Bowen Culvert, Leachate Storage & Pumping Upgrades	108,914	-	-
Waste	In Progress	Waste	Transfer Station Cannonvale Tipping Shed Drainage	300,000	-	-
Waste	In Progress	Waste	Landfill Kelsey Upgrade Sediment Pond	335,000	-	-
Waste	In Progress	Waste	Landfill Kelsey Cell 6	3,446,333	-	-
Waste	In Progress	Waste	Landfill Bowen Stormwater Remediation Stage 2	75,000	-	-
Waste	Starts Yr1	Waste	Transfer Station Cannonvale Stormwater Drainage	165,000	-	1,100,000
Waste	Starts Yr1	Waste	Transfer Station Collinsville Upgrades	155,000	-	-
Waste	Starts Yr1	Waste	Landfill Kelsey RRA and Transfer Site	110,000	-	840,000
Waste	Starts Yr1	Waste	Landfill Bowen Leachate Evaporation Pond	185,000	925,000	925,000
Waste	Starts Yr1	Waste	Purchase New Waste Oil Sheds	50,000	-	-
Waste	Starts Yr1	Waste	Landfill Bowen Upgrade Sed Pond 3	300,000	-	-
Waste	Starts Yr2	Waste	Fencing Renewals Program	-	25,000	25,000
Waste	Starts Yr3	Waste	Landfill Bowen Resource Recovery Area	-	-	250,000
Waste	Starts Yr3	Waste	Transfer Station Dingo Beach Fence & Gate System	-	-	20,000
Waste	Starts Yr3	Waste	Transfer Station Kelsey Bulk Waste Changes	-	-	300,000
Waste Total				5,230,247	950,000	3,460,000

Capital & Remediation Budget 2023.24 plus 2 years

* Asterisk indicates that a project is subject to grant funding approval

Program	Project Start Year	Asset Class	Project Name	\$ YR1 Budget 2023.24	\$ YR2 Budget 2024.25	\$ YR3 Budget 2025.26
Total Capital 2023.24 plus 2 years				51,367,007	52,136,153	58,508,509
Waste Remediation	In Progress	Remediation	Landfill Bowen Clean Water Diversion Stage 1	200,000	-	-
Waste Remediation	In Progress	Remediation	Landfill Bowen Closed Cell 1 Capping Stage 2	300,000	3,490,000	-
Waste Remediation	In Progress	Remediation	Landfill Kelsey Closed Cell 1 to 4 Capping Stage 2	250,000	3,816,764	-
Waste Remediation	Starts Yr1	Remediation	Landfill Kelsey Closed Cell 1 to 4 Fence Replacement	268,648	-	-
Waste Remediation	Starts Yr1	Remediation	Landfill Bowen Closed Cell 1	68,072	176,324	116,321
Waste Remediation	Starts Yr1	Remediation	Landfill Kelsey Closed Cell 1 to 4	53,934	94,568	97,627
Waste Remediation	Starts Yr2	Remediation	Legacy Landfill Wilson Beach	-	-	4,871
Waste Remediation	Starts Yr3	Remediation	Legacy Landfill Dingo Beach Fence	-	-	140,000
Waste Remediation	Starts Yr3	Remediation	Legacy Landfill Corduroy Creek	-	-	15,154
Waste Remediation	Starts Yr3	Remediation	Legacy Landfill Dingo Beach	-	-	12,773
Waste Remediation	Starts Yr3	Remediation	Legacy Landfill Gumlu	-	-	3,247
Waste Remediation	Starts Yr3	Remediation	Legacy Landfill Guthalungra	-	-	8,118
Waste Remediation	Starts Yr3	Remediation	Legacy Landfill Hay Street	-	-	28,143
Waste Remediation	Starts Yr3	Remediation	Legacy Landfill Heronvale	-	-	3,247
Waste Remediation	Starts Yr3	Remediation	Legacy Landfill Jubilee Pocket	-	-	54,122
Waste Remediation	Starts Yr3	Remediation	Legacy Landfill Merinda	-	-	32,473
Waste Remediation	Starts Yr3	Remediation	Legacy Landfill Walker Street	-	-	29,226
Waste Remediation Total				1,140,654	7,577,656	545,322
Total Capital & Remediation Budget 2023.24 plus 2 years				52,507,661	59,713,809	59,053,831

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income
For the periods ending 30 June -

	Note	Est Act 2023 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$	2030/31 \$	2031/32 \$	2032/33 \$
Revenue												
Rates and utility charges		101,622,074	106,380,267	112,025,225	117,428,813	120,948,673	124,574,051	128,308,176	132,154,258	136,115,653	140,195,805	144,398,291
Less Discounts		(4,841,500)	(5,007,600)	(5,207,904)	(5,364,141)	(5,525,065)	(5,690,816)	(5,861,540)	(6,037,386)	(6,218,508)	(6,405,063)	(6,597,214)
Net rates and utility charges	1	96,780,574	101,372,667	106,817,321	112,064,672	115,423,608	118,883,235	122,446,636	126,116,872	129,897,145	133,790,742	137,801,077
Sale of goods and major services	2	19,958,112	23,859,653	24,722,509	25,507,692	26,102,848	26,712,456	27,336,887	27,976,506	28,631,706	29,302,885	29,990,443
Statutory fees and charges		3,325,841	3,635,383	3,779,813	3,893,206	3,971,069	4,050,494	4,131,508	4,214,137	4,298,422	4,384,391	4,472,081
User fees and charges		621,109	335,827	349,287	359,765	369,143	378,776	388,667	398,827	409,262	419,980	430,988
Rental and levies	3	292,200	356,124	370,369	381,481	389,111	396,893	404,831	412,927	421,186	429,610	438,203
Operating grants, subsidies and contributions	5	7,723,309	8,904,565	6,794,944	6,693,351	6,856,511	6,968,547	7,082,824	7,199,387	7,318,280	7,439,551	7,563,248
Interest revenue	4	3,634,700	4,551,500	4,490,560	4,426,828	4,365,153	4,305,517	4,247,903	4,192,297	4,138,683	4,087,050	4,037,381
Total sales of contract and recoverable works		6,911,744	5,800,676	5,744,943	5,917,291	6,035,637	6,156,350	6,279,477	6,405,067	6,533,169	6,663,832	6,797,108
Other Income		2,408,663	2,748,077	2,857,040	2,942,649	3,001,503	3,061,535	3,122,764	3,185,217	3,248,924	3,313,898	3,380,175
TOTAL OPERATING REVENUES		141,656,252	151,564,472	155,926,786	162,186,935	166,514,583	170,913,803	175,441,497	180,101,237	184,896,777	189,831,939	194,910,704
Expenses												
Employee benefits	6	(40,920,125)	(44,714,056)	(47,576,280)	(49,352,864)	(51,280,431)	(52,792,951)	(54,373,930)	(55,059,374)	(56,706,937)	(58,403,255)	(60,149,794)
Materials and services	7	(65,875,641)	(71,630,931)	(71,897,016)	(74,650,721)	(75,787,873)	(78,447,637)	(80,813,980)	(83,361,772)	(85,992,960)	(88,976,677)	(91,519,319)
Depreciation	8	(29,566,405)	(31,398,487)	(32,240,950)	(34,140,815)	(35,898,755)	(36,581,857)	(37,278,412)	(38,757,685)	(39,688,185)	(40,460,262)	(41,247,780)
Depreciation Right of Use Assets		(502,886)	(342,354)	(314,393)	(244,627)	(35,309)	(30,391)	(30,391)	(30,391)	(30,391)	(30,391)	(30,391)
Finance Costs	9	(3,339,174)	(3,149,811)	(2,905,255)	(2,643,556)	(2,387,994)	(2,141,190)	(1,882,506)	(1,630,356)	(1,409,457)	(1,206,624)	(1,101,477)
TOTAL OPERATING EXPENSES		(140,204,231)	(151,235,639)	(154,933,894)	(161,032,583)	(165,390,362)	(169,994,026)	(174,379,219)	(178,839,578)	(183,827,930)	(189,077,209)	(194,048,761)
Operating surplus (deficit)		1,452,021	328,833	992,892	1,154,352	1,124,221	919,777	1,062,278	1,261,659	1,068,847	754,730	861,943
Capital income and expenditure:												
Cash capital grants, subsidies and contributions	5	27,218,489	7,223,594	12,471,951	23,483,289	7,536,559	7,508,538	3,688,701	14,681,614	13,885,304	3,799,402	3,860,284
Other capital income				536,923	305,254	903,682	557,647	707,835	490,570	462,787	703,656	531,057
Other capital expense		(22,121,047)	(5,343,990)	(5,100,659)	(6,176,440)	(4,831,950)	(4,973,638)	(4,692,103)	(4,500,496)	(4,835,469)	(4,452,837)	(5,044,885)
Net result for the period		6,549,463	2,208,437	8,901,107	18,766,455	4,732,512	4,012,324	766,711	11,933,347	10,581,469	804,951	208,399

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Financial Position
As at the periods ending 30 June -

	Note	Est Act 2023 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$	2030/31 \$	2031/32 \$	2032/33 \$
Current Assets												
Cash and deposits	10	72,701,119	49,017,612	38,324,920	42,354,034	47,019,242	48,107,503	46,090,858	48,755,376	52,087,103	52,220,993	57,524,351
Investments	10	30,000,000	30,000,000	20,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Receivables		12,743,945	12,541,145	12,811,845	13,087,958	13,369,590	13,656,853	13,949,861	14,248,731	14,553,579	14,864,523	15,181,685
Inventories		2,020,000	2,050,000	2,091,000	2,132,820	2,175,475	2,218,983	2,263,361	2,308,626	2,354,796	2,401,890	2,449,926
Other assets		4,600,000	4,840,000	4,900,400	4,961,644	5,023,744	5,086,714	5,150,569	5,215,322	5,280,988	5,347,581	5,415,115
		122,065,064	98,448,757	78,128,165	72,536,456	77,588,051	79,070,053	77,454,649	80,528,055	84,276,466	84,834,987	90,571,077
Non-current - Assets classified as held for sale		2,110,000										
		124,175,064	98,448,757	78,128,165	72,536,456	77,588,051	79,070,053	77,454,649	80,528,055	84,276,466	84,834,987	90,571,077
Non-Current Assets												
Investment properties		2,040,000	2,040,000	2,040,000	2,040,000	2,040,000	2,040,000	2,040,000	2,040,000	2,040,000	2,040,000	2,040,000
Property, plant and equipment	11	1,199,123,904	1,215,446,159	1,232,100,902	1,250,292,156	1,244,553,544	1,240,894,240	1,234,692,980	1,237,291,165	1,237,776,493	1,228,454,910	1,221,063,187
Right of use assets		2,240,032	1,897,678	1,583,285	1,338,658	1,303,349	1,272,958	1,242,567	1,212,176	1,181,785	1,151,394	1,121,003
Capital Work in Progress		2,360,199	2,360,199	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
		1,205,764,136	1,221,744,037	1,236,224,187	1,254,170,814	1,248,396,893	1,244,707,198	1,238,475,547	1,241,043,341	1,241,498,278	1,232,146,304	1,224,724,190
TOTAL ASSETS		1,329,939,200	1,320,192,794	1,314,352,352	1,326,707,270	1,325,984,944	1,323,777,251	1,315,930,196	1,321,571,396	1,325,774,744	1,316,981,291	1,315,295,267
Current Liabilities												
Payables		15,205,000	13,002,545	13,260,043	13,510,103	13,765,223	14,025,509	14,291,066	14,562,002	14,838,427	15,120,451	15,408,190
Provisions	13	11,750,000	16,185,656	9,411,562	9,132,227	9,920,573	12,659,746	11,070,142	11,912,392	15,934,176	11,323,059	11,531,739
Interest bearing liabilities	12	5,985,842	6,237,987	6,451,337	6,054,621	6,320,476	6,596,668	6,169,859	5,730,562	5,378,515	3,709,756	3,709,756
		32,940,842	35,426,188	29,122,942	28,696,951	30,006,272	33,281,923	31,531,067	32,204,956	36,151,118	30,153,266	30,649,685
Non-Current Liabilities												
Payables		4,358,035	1,509,143									
Provisions	13	21,786,847	16,433,537	15,955,715	16,024,790	15,581,107	12,682,107	11,665,082	10,106,948	4,837,206	4,498,063	4,279,306
Interest bearing liabilities	12	65,331,835	59,093,848	52,642,511	46,587,890	40,267,414	33,670,746	27,824,861	22,416,959	17,362,418	14,101,009	11,928,924
		91,476,717	77,036,528	68,598,226	62,612,680	55,848,521	46,352,853	39,489,943	32,523,907	22,199,624	18,599,072	16,208,230
TOTAL LIABILITIES		124,417,559	112,462,716	97,721,168	91,309,631	85,854,793	79,634,776	71,021,010	64,728,863	58,350,742	48,752,338	46,857,915
NET COMMUNITY ASSETS		1,205,521,641	1,207,730,078	1,216,631,184	1,235,397,639	1,240,130,151	1,244,142,475	1,244,909,186	1,256,842,533	1,267,424,002	1,268,228,953	1,268,437,352
Community Equity												
Capital account	14	761,033,810	782,045,208	810,341,002	835,284,288	836,406,027	839,551,188	842,563,599	852,069,706	859,565,226	856,783,675	851,533,646
Asset revaluation reserve		362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628
Restricted capital reserves		12,877,788	10,031,613	867,530	233,163	110,445	72,091	1,956,592	3,888,206	5,190,191	7,219,593	9,309,877
Other capital reserves		54,829,352	35,327,782	31,358,825	28,480,825	28,480,825	28,480,825	28,480,825	28,480,825	28,480,825	28,480,825	28,480,825
Recurrent reserves		4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514
Accumulated surplus/(deficiency)		9,373,549	12,918,333	6,656,686	3,992,222	7,725,713	8,631,230	4,501,029	4,996,655	6,780,619	8,337,719	11,705,863
TOTAL COMMUNITY EQUITY		1,205,521,641	1,207,730,078	1,216,631,184	1,235,397,639	1,240,130,151	1,244,142,475	1,244,909,186	1,256,842,533	1,267,424,002	1,268,228,953	1,268,437,352

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Cash Flows

For the periods ending 30 June -

	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts											
Net rates and utility charges	96,366,393	98,182,667	106,645,721	111,890,005	115,245,816	118,702,260	122,262,416	125,929,346	129,706,251	133,596,416	137,603,256
Sale of goods and major services	19,658,112	23,859,653	24,722,509	25,507,692	26,102,848	26,712,456	27,336,887	27,976,506	28,631,706	29,302,885	29,990,443
Fees and charges	4,046,950	3,771,210	4,129,100	4,252,971	4,340,212	4,429,270	4,520,175	4,612,964	4,707,684	4,804,371	4,903,069
Rentals and levies	292,200	356,124	370,369	381,481	389,111	396,893	404,831	412,927	421,186	429,610	438,203
Interest revenue	3,634,700	4,551,500	4,490,560	4,426,828	4,365,153	4,305,517	4,247,903	4,192,297	4,138,683	4,087,050	4,037,381
Contributions and donations	32,800	26,760	26,760	26,760	26,760	26,760	26,760	26,760	26,760	26,760	26,760
Government subsidies and grants	7,691,641	8,877,805	6,768,184	6,666,591	6,829,751	6,941,787	7,056,064	7,172,627	7,291,520	7,412,791	7,536,488
Total sales of contract and recoverable works	6,911,744	5,800,676	5,744,943	5,917,291	6,035,637	6,156,350	6,279,477	6,405,067	6,533,169	6,663,832	6,797,108
Other Income	2,153,713	3,223,077	2,721,540	2,804,439	2,860,532	2,917,745	2,976,099	3,035,617	3,096,331	3,158,255	3,221,419
GST received for the year	(5,056)	(12,200)									
Total operating receipts	140,783,198	148,637,272	155,619,686	161,874,058	166,195,820	170,589,038	175,110,612	179,764,111	184,553,290	189,481,970	194,554,127
Payments											
Employee benefits	(40,756,912)	(44,746,056)	(47,259,540)	(49,026,622)	(50,944,403)	(52,446,842)	(54,017,438)	(54,692,189)	(56,328,736)	(58,013,707)	(59,748,560)
Materials and services	(66,021,546)	(73,782,278)	(73,219,661)	(74,473,141)	(75,606,742)	(78,262,883)	(80,625,532)	(83,169,553)	(85,796,896)	(88,776,694)	(91,315,335)
Finance costs	(3,124,174)	(2,934,811)	(2,890,255)	(2,628,556)	(2,372,994)	(2,126,190)	(1,867,506)	(1,615,356)	(1,394,457)	(1,191,624)	(1,086,477)
Total operating payments	(109,902,632)	(121,463,145)	(123,369,456)	(126,128,319)	(128,924,139)	(132,835,915)	(136,510,476)	(139,477,098)	(143,520,089)	(147,982,025)	(152,150,372)
Cash provided by / (used in) operational activities	30,880,566	27,174,127	32,250,230	35,745,739	37,271,681	37,753,123	38,600,136	40,287,013	41,033,201	41,499,945	42,403,755
Cash Flow from Investing Activities :											
Proceeds from sale of capital assets	594,124	412,275	536,923	305,254	903,682	557,647	707,835	490,570	462,787	703,656	531,057
Contributions	1,164,638		1,707,265	1,849,266	2,553,696	4,838,538	1,884,501	1,931,614	1,979,904	2,029,402	2,090,284
Government grants and subsidies	33,911,644	7,223,594	10,764,686	21,634,023	4,982,863	2,670,000	1,804,200	12,750,000	11,905,400	1,770,000	1,770,000
Payments for property, plant and equipment	(45,080,441)	(51,367,007)	(52,136,153)	(58,508,509)	(34,992,093)	(37,896,191)	(35,769,255)	(45,856,366)	(45,008,982)	(35,591,516)	(38,900,942)
Payments for rehabilitation work	(628,596)	(1,140,654)	(7,577,656)	(545,322)		(514,380)	(2,971,368)	(1,091,114)	(1,633,995)	(5,347,429)	(418,711)
Net proceeds (cost) from advances and cash investments	1,037,000										
Net cash provided by investing activities	(9,001,631)	(44,871,792)	(46,704,935)	(35,265,288)	(26,551,852)	(30,344,386)	(34,344,087)	(31,775,296)	(32,294,886)	(36,435,887)	(34,928,312)
Cash Flow from Financing Activities :											
Repayment of borrowings	(5,432,000)	(5,674,100)	(5,929,200)	(6,197,500)	(6,034,800)	(6,300,174)	(6,251,900)	(5,825,900)	(5,384,773)	(4,907,824)	(2,149,200)
Repayment of finance lease borrowings	(470,639)	(311,742)	(308,787)	(253,837)	(19,821)	(20,302)	(20,794)	(21,299)	(21,815)	(22,344)	(22,885)
Net cash provided by financing activities	(5,902,639)	(5,985,842)	(6,237,987)	(6,451,337)	(6,054,621)	(6,320,476)	(6,272,694)	(5,847,199)	(5,406,588)	(4,930,168)	(2,172,085)
Net Increase (Decrease) in Cash Held	15,976,296	(23,683,507)	(20,692,692)	(5,970,886)	4,665,208	1,088,261	(2,016,645)	2,664,518	3,331,727	133,890	5,303,358
Cash at beginning of reporting period	86,724,823	102,701,119	79,017,612	58,324,920	52,354,034	57,019,242	58,107,503	56,090,858	58,755,376	62,087,103	62,220,993
Cash at end of Reporting Period	102,701,119	79,017,612	58,324,920	52,354,034	57,019,242	58,107,503	56,090,858	58,755,376	62,087,103	62,220,993	67,524,351

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Capital Funding

For the periods ending 30 June -

	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Funding Sources											
General revenue used (excess funds provided)	(13,443,418)	(5,044,747)	5,611,813	6,145,735	(1,402,330)	1,512,966	4,274,153	1,818,284	(173,828)	(224,142)	(251,549)
Proceeds from the sale of non current assets	594,124	412,275	536,923	305,254	903,682	557,647	707,835	490,570	462,787	703,656	531,057
Capital sustainability funds expended	28,136,656	30,019,982	26,620,412	31,513,201	33,886,085	34,599,162	35,255,761	36,644,711	37,543,292	38,272,170	39,023,519
Finance leases	837,257										
Constrained grants and developer contributions	8,349,970	10,069,769	21,636,034	24,117,656	6,999,277	4,546,892	1,804,200	12,750,000	12,583,319	1,770,000	1,770,000
NDRRA flood grant reserve	17,161,865										
Insurance reimbursement reserve					660,000	3,000,000					
Capital works reserve	10,183,883	21,895,570	3,968,957	2,878,000							
	51,820,337	57,352,849	58,374,140	64,959,846	41,046,714	44,216,667	42,041,949	51,703,565	50,415,570	40,521,684	41,073,027
Capital Funding Applications											
Buildings and other structures	39,243,332	17,853,677	9,920,762	13,222,371	5,080,204	8,183,900	11,448,600	21,645,000	19,191,000	8,811,000	12,625,000
Plant and equipment	5,954,931	10,418,302	5,071,574	3,462,392	5,800,618	4,294,455	4,253,490	3,066,830	3,599,656	3,489,164	2,996,402
Transport infrastructure	74,749,121	13,396,922	15,541,187	28,573,538	10,417,923	12,957,812	9,995,346	8,930,568	11,300,000	12,000,000	12,000,000
Water	12,502,521	7,197,331	17,171,555	5,824,447	8,120,854	6,304,579	2,837,999	6,013,816	4,149,784	3,093,507	4,146,540
Sewerage	8,263,069	2,500,775	6,291,273	7,425,761	5,572,494	6,155,445	7,233,820	6,200,152	6,768,542	8,197,845	7,133,000
Right of use - Buildings	837,257										
Movement in capitalised work in progress	(95,632,533)	(0)	(1,860,199)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	45,917,698	51,367,007	52,136,153	58,508,509	34,992,093	37,896,191	35,769,255	45,856,366	45,008,982	35,591,516	38,900,942
Principle loan repayments:											
Finance Leases for right of use assets	470,639	311,742	308,787	253,837	19,821	20,302	20,794	21,299	21,815	22,344	22,885
Queensland Treasury Corporation	5,432,000	5,674,100	5,929,200	6,197,500	6,034,800	6,300,174	6,251,900	5,825,900	5,384,773	4,907,824	2,149,200
	5,902,639	5,985,842	6,237,987	6,451,337	6,054,621	6,320,476	6,272,694	5,847,199	5,406,588	4,930,168	2,172,085
	51,820,337	57,352,849	58,374,140	64,959,846	41,046,714	44,216,667	42,041,949	51,703,565	50,415,570	40,521,684	41,073,027

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Changes in Equity
 For the periods ending 30 June -

	Total										
	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	1,198,972,177	1,205,521,641	1,207,730,077	1,216,631,184	1,235,397,639	1,240,130,151	1,244,142,475	1,244,909,186	1,256,842,533	1,267,424,002	1,268,228,953
Increase (decrease) in net result	6,549,463	2,208,437	8,901,107	18,766,455	4,732,512	4,012,324	766,711	11,933,347	10,581,469	804,951	208,399
Other transfers to Capital and reserves											
Transfers from capital and reserves											
Transfers between capital and reserves											
Balance at the end of period	1,205,521,641	1,207,730,077	1,216,631,184	1,235,397,639	1,240,130,151	1,244,142,475	1,244,909,186	1,256,842,533	1,267,424,002	1,268,228,953	1,268,437,352

	Retained Surplus/Deficit										
	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	8,495,808	9,373,549	12,918,333	6,656,686	3,992,222	7,725,713	8,631,230	4,501,029	4,996,655	6,780,619	8,337,719
Increase (decrease) in net result	6,549,463	2,208,437	8,901,107	18,766,455	4,732,512	4,012,324	766,711	11,933,347	10,581,469	804,951	208,399
Other transfers to Capital and reserves	(26,535,221)	(5,728,500)	(26,198,343)	(30,479,600)	(7,878,950)	(10,093,531)	(11,642,057)	(18,081,582)	(15,808,258)	(5,919,171)	(4,139,792)
Transfers from capital and reserves	20,863,499	7,064,847	11,035,590	9,048,681	6,879,929	6,986,724	6,745,145	6,643,861	7,010,753	6,671,320	7,299,537
Transfers between capital and reserves											
Balance at the end of period	9,373,549	12,918,333	6,656,686	3,992,222	7,725,713	8,631,230	4,501,029	4,996,655	6,780,619	8,337,719	11,705,863

	Capital										
	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	759,814,182	761,033,810	782,045,208	810,341,002	835,284,288	836,406,027	839,551,188	842,563,599	852,069,706	859,565,226	856,783,675
Increase (decrease) in net result											
Other transfers to Capital and reserves	(10,422,410)	(3,889,093)	13,726,392	6,996,311	342,391	2,584,993	7,953,356	3,399,968	1,922,954	2,119,769	279,508
Transfers from capital and reserves	(24,053,680)	(7,064,847)	(11,035,590)	(9,048,681)	(6,879,929)	(6,986,724)	(6,745,145)	(6,643,861)	(7,010,753)	(6,671,320)	(7,299,537)
Transfers between capital and reserves	35,695,718	31,965,339	25,604,991	26,995,656	7,659,277	7,546,892	1,804,200	12,750,000	12,583,319	1,770,000	1,770,000
Balance at the end of period	761,033,810	782,045,208	810,341,002	835,284,288	836,406,027	839,551,188	842,563,599	852,069,706	859,565,226	856,783,675	851,533,646

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Changes in Equity
For the periods ending 30 June -

	Asset Revaluation Surplus										
	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628
Increase (decrease) in net result											
Other transfers to Capital and reserves											
Transfers from capital and reserves											
Transfers between capital and reserves											
Balance at the end of period	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628	362,680,628

	Reserves										
	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	67,981,560	72,433,654	50,085,909	36,952,869	33,440,502	33,317,784	33,279,430	35,163,931	37,095,545	38,397,530	40,426,932
Increase (decrease) in net result											
Other transfers to Capital and reserves	36,957,631	9,617,594	12,471,951	23,483,289	7,536,559	7,508,538	3,688,701	14,681,614	13,885,304	3,799,402	3,860,284
Transfers from capital and reserves	3,190,181										
Transfers between capital and reserves	(35,695,718)	(31,965,339)	(25,604,991)	(26,995,656)	(7,659,277)	(7,546,892)	(1,804,200)	(12,750,000)	(12,583,319)	(1,770,000)	(1,770,000)
Balance at the end of period	72,433,654	50,085,909	36,952,869	33,440,502	33,317,784	33,279,430	35,163,931	37,095,545	38,397,530	40,426,932	42,517,216

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 Rates and Utility Charges											
General rates	56,792,350	59,344,000	61,717,760	63,569,294	65,476,374	67,440,665	69,463,886	71,547,804	73,694,239	75,905,066	78,182,217
Water	11,936,597	12,476,202	13,848,577	15,371,951	15,833,099	16,308,067	16,797,326	17,301,266	17,820,316	18,354,925	18,905,563
Sewerage	18,019,314	18,686,593	19,434,058	20,211,423	20,817,768	21,442,300	22,085,569	22,748,137	23,430,583	24,133,499	24,857,501
Water consumption, rental and sundries	7,359,263	7,657,522	8,480,242	9,389,772	9,668,468	9,955,466	10,251,015	10,555,361	10,868,774	11,191,522	11,523,893
Waste management	7,514,550	8,215,950	8,544,588	8,886,373	9,152,964	9,427,553	9,710,380	10,001,690	10,301,741	10,610,793	10,929,117
Total Rates and Utility Charges	101,622,074	106,380,267	112,025,225	117,428,813	120,948,673	124,574,051	128,308,176	132,154,258	136,115,653	140,195,805	144,398,291
Less discounts	(4,104,000)	(4,250,800)	(4,420,832)	(4,553,457)	(4,690,060)	(4,830,761)	(4,975,684)	(5,124,955)	(5,278,704)	(5,437,064)	(5,600,175)
Less pensioner remissions	(737,500)	(756,800)	(787,072)	(810,684)	(835,005)	(860,055)	(885,856)	(912,431)	(939,804)	(967,999)	(997,039)
Total discounts and remissions	(4,841,500)	(5,007,600)	(5,207,904)	(5,364,141)	(5,525,065)	(5,690,816)	(5,861,540)	(6,037,386)	(6,218,508)	(6,405,063)	(6,597,214)
Net rates and utility charges	96,780,574	101,372,667	106,817,321	112,064,672	115,423,608	118,883,235	122,446,636	126,116,872	129,897,145	133,790,742	137,801,077
2 Sale of goods and major services											
Lake Proserpine Commercial services	290,500	290,500	299,215	308,192	314,356	320,643	327,056	333,597	340,269	347,074	354,015
Parking and other ranger services	1,823,934	1,976,300	2,052,752	2,114,231	2,156,517	2,199,648	2,243,641	2,288,514	2,334,284	2,380,970	2,428,590
Refuse tips and transfer station charges	2,469,694	3,334,259	3,467,534	3,571,683	3,678,830	3,789,189	3,902,865	4,019,947	4,140,544	4,264,761	4,392,705
Aerodrome charges	7,074,036	8,235,007	8,562,567	8,817,548	8,993,897	9,173,775	9,357,251	9,544,397	9,735,284	9,929,990	10,128,589
Quarry charges	2,821,745	3,382,796	3,484,277	3,588,804	3,696,469	3,807,361	3,921,582	4,039,226	4,160,402	4,285,212	4,413,770
Shute Harbour Commercial activities	3,529,954	4,170,681	4,295,801	4,470,058	4,559,459	4,650,649	4,743,662	4,838,534	4,935,304	5,034,011	5,134,691
Caravan parks fees and charges	1,023,467	1,160,901	1,207,337	1,243,558	1,268,429	1,293,798	1,319,673	1,346,067	1,372,988	1,400,447	1,428,456
Water and Sewerage fees and charges	599,782	439,209	456,776	470,481	484,222	498,367	512,928	527,919	543,350	559,238	575,591
Entertainment & community centres	325,000	870,000	896,250	923,137	950,669	979,026	1,008,229	1,038,305	1,069,281	1,101,182	1,134,036
Total sales of major services	19,958,112	23,859,653	24,722,509	25,507,692	26,102,848	26,712,456	27,336,887	27,976,506	28,631,706	29,302,885	29,990,443
3 Rental and levies											
Other property lease income	292,200	356,124	370,369	381,481	389,111	396,893	404,831	412,927	421,186	429,610	438,203
Total rental and levies	292,200	356,124	370,369	381,481	389,111	396,893	404,831	412,927	421,186	429,610	438,203
4 Interest revenue											
Investments	3,200,000	4,050,000	3,969,000	3,889,620	3,811,828	3,735,591	3,660,879	3,587,661	3,515,908	3,445,590	3,376,678
Rates and utility charges	434,700	501,500	521,560	537,208	553,325	569,926	587,024	604,636	622,775	641,460	660,703
Total interest revenue	3,634,700	4,551,500	4,490,560	4,426,828	4,365,153	4,305,517	4,247,903	4,192,297	4,138,683	4,087,050	4,037,381

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5 Contributions, Donations, Grants and Subsidies											
<i>Donations, Contributions, special purpose subsidies and grants were received in respect of the following programs:</i>											
Office of the Chief Executive	223,000	325,000	610,000	2,475,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Corporate Services	2,430,289	3,353,814	2,790,000	2,860,000	808,840	860,000	294,200	290,000	395,400	260,000	260,000
Community Environmental Services	959,747	903,886	828,732	618,732	618,732	718,732	418,732	418,732	418,732	418,732	418,732
Engineering	18,884,020	4,615,499	4,404,993	1,809,990	3,459,990	2,095,967	2,095,967	2,095,967	2,095,967	2,095,967	2,095,967
Planning & Development Assessment	2,300,000	-	1,707,265	1,849,266	1,893,696	1,838,538	1,884,501	1,931,614	1,979,904	2,029,402	2,090,284
Airport Operations	359,531	700,000	2,450,000	14,700,000	-	-	-	10,000,000	10,000,000	-	-
Waste Management	25,000	-	-	-	-	-	-	-	-	-	-
Shute Harbour Operations	3,190,181	125,000	-	-	-	-	-	950,000	-	-	-
Water Services	346,009	791,848	1,015,660	-	1,760,000	3,000,000	-	-	-	-	-
Sewerage Services	741,772	-	180,000	425,000	-	-	-	-	-	-	-
	29,459,549	10,815,047	13,986,650	24,737,988	8,791,258	8,763,237	4,943,400	15,936,313	15,140,003	5,054,101	5,114,983
General Purpose Grants	5,482,249	5,313,112	5,280,245	5,438,652	5,601,812	5,713,848	5,828,125	5,944,688	6,063,581	6,184,852	6,308,549
Total donations, contributions, subsidies and grants	34,941,798	16,128,159	19,266,895	30,176,640	14,393,070	14,477,085	10,771,525	21,881,001	21,203,584	11,238,953	11,423,532
Donations, contributions and grants for recurrent expenditure is analysed as follows :											
Commonwealth grants	5,482,249	5,313,112	5,280,245	5,438,652	5,601,812	5,713,848	5,828,125	5,944,688	6,063,581	6,184,852	6,308,549
State Government grants & grants	2,208,260	3,564,693	1,487,939	1,227,939	1,227,939	1,227,939	1,227,939	1,227,939	1,227,939	1,227,939	1,227,939
Developer contributions	32,800	26,760	26,760	26,760	26,760	26,760	26,760	26,760	26,760	26,760	26,760
Total operational grants and subsidies	7,723,309	8,904,565	6,794,944	6,693,351	6,856,511	6,968,547	7,082,824	7,199,387	7,318,280	7,439,551	7,563,248
Capital grants, subsidies and contributions are analysed as follows :											
Commonwealth grants & subsidies	1,276,747	2,155,484	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
State Government grants & subsidies	6,401,248	5,068,110	10,114,686	20,984,023	4,332,863	2,020,000	1,154,200	12,100,000	11,255,400	1,120,000	1,120,000
NDRRA flood grants	17,161,865	-	-	-	-	-	-	-	-	-	-
Contributions to fund capital expenditure	2,378,629	-	1,707,265	1,849,266	2,553,696	4,838,538	1,884,501	1,931,614	1,979,904	2,029,402	2,090,284
Total capital grants, subsidies and contributions	27,218,489	7,223,594	12,471,951	23,483,289	7,536,559	7,508,538	3,688,701	14,681,614	13,885,304	3,799,402	3,860,284
Total donations, contributions, subsidies and grants	34,941,798	16,128,159	19,266,895	30,176,640	14,393,070	14,477,085	10,771,525	21,881,001	21,203,584	11,238,953	11,423,532
6 Employee benefits											
Wages and salaries	28,806,779	31,356,903	33,718,234	34,961,749	36,335,576	37,399,734	38,518,922	38,728,710	39,886,369	41,078,061	42,304,845
Councilors' remuneration	575,000	590,000	613,600	638,144	663,670	683,580	704,087	725,210	746,966	769,375	792,456
Annual, sick and long service leave entitlements	5,595,011	6,260,621	6,511,046	6,771,488	7,042,347	7,253,619	7,471,227	7,695,364	7,926,224	8,164,010	8,408,929
Superannuation	3,968,591	4,430,246	4,607,456	4,791,754	4,983,424	5,132,927	5,286,915	5,445,522	5,608,887	5,777,154	5,950,468
Total direct employee expense	38,945,381	42,637,770	45,450,336	47,163,135	49,025,017	50,469,860	51,981,151	52,594,806	54,168,446	55,788,600	57,456,698
Other employee related expenses	1,974,744	2,076,286	2,125,944	2,189,729	2,255,414	2,323,091	2,392,779	2,464,568	2,538,491	2,614,655	2,693,096
Total employee benefits	40,920,125	44,714,056	47,576,280	49,352,864	51,280,431	52,792,951	54,373,930	55,059,374	56,706,937	58,403,255	60,149,794

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
7 Materials and services											
Audit of annual financial statements by the Auditor-General of Queensland	135,500	137,000	141,110	145,343	149,703	154,194	158,820	163,585	168,493	173,548	178,754
Community Donations, grants, subsidies & contributions	2,428,000	2,382,000	2,453,460	2,527,063	2,602,873	2,680,958	2,761,387	2,844,228	2,929,554	3,017,440	3,107,961
Legal services	2,006,000	1,483,500	1,628,005	1,623,843	1,672,558	1,722,735	1,774,417	1,827,650	1,882,479	1,938,953	1,997,120
Insurance	2,924,403	3,168,950	3,327,397	3,460,494	3,598,914	3,742,871	3,892,585	4,048,289	4,210,220	4,378,628	4,553,774
Consultants	2,144,065	3,959,491	4,081,176	4,171,361	4,325,150	4,455,654	4,588,986	4,726,259	4,868,046	5,014,088	5,164,507
Contractors	24,909,073	27,904,389	26,945,002	28,355,488	27,624,271	28,406,977	29,453,587	30,337,240	31,247,361	32,184,711	33,150,246
Plant & Equipment	5,194,474	4,890,744	5,086,374	5,238,966	5,396,134	5,558,016	5,724,754	5,896,492	6,073,381	6,255,581	6,443,252
Advertising & Marketing	1,091,967	910,100	937,403	965,523	994,489	1,024,325	1,055,058	1,086,710	1,119,313	1,152,889	1,187,475
Inventories	608,470	405,511	417,667	430,181	443,107	456,405	470,098	484,213	498,752	513,713	529,130
Communications & IT	5,492,474	5,551,081	5,824,153	5,978,531	6,206,681	6,433,137	6,591,237	6,786,534	6,989,003	7,197,019	7,412,931
Raw materials & consumables	8,899,795	8,851,585	8,698,751	8,880,323	9,235,561	9,880,013	10,005,189	10,405,366	10,821,554	11,523,197	11,712,090
Registrations & subscriptions	156,970	233,222	240,220	247,426	254,850	262,494	270,370	278,481	286,836	295,438	304,303
Safety	1,060,372	1,697,497	1,748,577	1,801,016	1,855,058	1,910,708	1,968,025	2,027,077	2,087,896	2,150,526	2,215,039
Purchase of water	2,824,260	2,786,605	2,870,204	2,956,311	3,045,000	3,136,350	3,230,440	3,327,353	3,427,174	3,529,988	3,635,888
Rentals - Operating leases	219,713	214,014	216,482	300,094	555,251	573,500	592,297	611,659	631,599	652,139	673,293
Other material and services	5,780,104	7,055,241	7,281,035	7,568,758	7,828,273	8,049,300	8,276,730	8,510,636	8,751,299	8,998,819	9,253,556
Total materials and services	65,875,641	71,630,931	71,897,016	74,650,721	75,787,873	78,447,637	80,813,980	83,361,772	85,992,960	88,976,677	91,519,319
8 Depreciation and Amortisation											
Depreciation expense on non-current assets:											
Buildings and other structures	5,748,378	6,249,196	6,500,389	7,005,420	7,665,837	7,811,275	7,959,544	8,317,724	8,802,489	8,971,339	9,143,566
Plant and equipment	4,590,462	4,819,275	5,130,289	5,326,439	5,444,703	5,546,814	5,650,910	5,707,418	5,792,198	5,906,930	6,023,958
Transport infrastructure	8,926,422	9,883,379	10,054,204	10,688,360	11,498,370	11,708,462	11,922,686	12,458,733	12,635,582	12,874,918	13,119,040
Water	5,656,876	5,788,512	5,846,952	6,189,405	6,254,751	6,379,845	6,507,441	6,800,276	6,902,280	7,040,326	7,181,132
Sewerage	4,644,268	4,658,125	4,709,116	4,931,191	5,035,094	5,135,461	5,237,831	5,473,534	5,555,636	5,666,749	5,780,084
Right of use - Land	76,465	30,390	30,391	30,391	30,391	30,391	30,391	30,391	30,391	30,391	30,391
Right of use - Buildings	253,731	279,084	279,084	209,318	-	-	-	-	-	-	-
Right of use - Plant	172,690	32,880	4,918	4,918	4,918	-	-	-	-	-	-
Total depreciation	30,069,291	31,740,841	32,555,343	34,385,442	35,934,064	36,612,248	37,308,803	38,788,076	39,718,576	40,490,653	41,278,171
9 Finance Costs											
Bank charges	371,700	402,900	411,440	416,723	422,220	427,641	433,296	439,495	445,748	451,965	460,758
Finance costs charged by Queensland Treasury Corporation	2,708,500	2,472,800	2,224,700	1,963,000	1,699,000	1,440,700	1,170,100	905,300	671,500	455,600	334,600
Interest on finance leases	43,974	59,111	48,115	36,653	33,229	32,748	32,256	31,751	31,235	30,706	30,165
Bad and doubtful debts	200,000	200,000	206,000	212,180	218,545	225,101	231,854	238,810	245,974	253,353	260,954
Quarry rehabilitation - change in present value	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total finance costs	3,339,174	3,149,811	2,905,255	2,643,556	2,387,994	2,141,190	1,882,506	1,630,356	1,409,457	1,206,624	1,101,477

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
10 Cash and deposits											
Cash per cash flow statement	72,701,119	49,017,612	38,324,920	42,354,034	47,019,242	48,107,503	46,090,858	48,755,376	52,087,103	52,220,993	57,524,351
Investments	30,000,000	30,000,000	20,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total cash and deposits	102,701,119	79,017,612	58,324,920	52,354,034	57,019,242	58,107,503	56,090,858	58,755,376	62,087,103	62,220,993	67,524,351
Externally restricted cash:											
Constrained grants, subsidies & contributions reserves	12,877,788	10,031,613	867,530	233,163	110,445	72,091	1,956,592	3,888,206	5,190,191	7,219,593	9,309,877
Advance Waste Levy	4,358,035	2,956,688	1,509,143								
Total externally restricted cash	17,235,823	12,988,301	2,376,673	233,163	110,445	72,091	1,956,592	3,888,206	5,190,191	7,219,593	9,309,877
Internally restricted cash:											
Total capital reserves	54,829,352	35,327,782	31,358,825	28,480,825	28,480,825	28,480,825	28,480,825	28,480,825	28,480,825	28,480,825	28,480,825
Total recurrent reserves	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514	4,726,514
Cash held to fund future rehabilitation payments	7,968,276	7,983,276	7,998,276	8,013,276	8,869,315	8,884,315	8,899,315	8,914,315	8,929,315	5,237,141	4,833,430
Total internally restricted cash	67,524,142	48,037,572	44,083,615	41,220,615	42,076,654	42,091,654	42,106,654	42,121,654	42,136,654	38,444,480	38,040,769
Total restricted cash (internally & externally)	84,759,965	61,025,873	46,460,288	41,453,778	42,187,098	42,163,744	44,063,245	46,009,859	47,326,844	45,664,072	47,350,645
Total unrestricted cash	17,941,154	17,991,739	11,864,632	10,900,256	14,832,144	15,943,759	12,027,613	12,745,517	14,760,259	16,556,921	20,173,706

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

11 Property plant and equipment	Land and improvements										
	Est Act	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Asset Values										
	Opening balance	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429
	Additions at cost	-	-	-	-	-	-	-	-	-	-
	Disposals and write-offs	-	-	-	-	-	-	-	-	-	-
		48,299,429	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429	48,299,429
	Accumulated Depreciation										
	Opening balance	26,155	26,155	26,155	26,155	26,155	26,155	26,155	26,155	26,155	26,155
	Depreciation provided in period	-	-	-	-	-	-	-	-	-	-
		26,155	26,155	26,155	26,155	26,155	26,155	26,155	26,155	26,155	26,155
Written down value at period end		48,273,274	48,273,274	48,273,274	48,273,274	48,273,274	48,273,274	48,273,274	48,273,274	48,273,274	48,273,274
11 Property plant and equipment	Buildings and other structures										
	Est Act	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Asset Values										
	Opening balance	181,608,012	220,851,344	238,705,021	248,625,783	261,848,154	266,928,358	275,112,258	286,560,858	308,205,858	327,396,858
	Additions at cost	39,243,332	17,853,677	9,920,762	13,222,371	5,080,204	8,183,900	11,448,600	21,645,000	19,191,000	8,811,000
		220,851,344	238,705,021	248,625,783	261,848,154	266,928,358	275,112,258	286,560,858	308,205,858	327,396,858	336,207,858
	Accumulated Depreciation										
	Opening balance	45,384,931	51,133,309	57,382,504	63,882,893	70,888,313	78,554,150	86,365,425	94,324,969	102,642,693	111,445,182
	Depreciation provided in period	5,748,378	6,249,196	6,500,389	7,005,420	7,665,837	7,811,275	7,959,544	8,317,724	8,802,489	8,971,339
		51,133,309	57,382,504	63,882,893	70,888,313	78,554,150	86,365,425	94,324,969	102,642,693	111,445,182	120,416,521
Written down value at period end		169,718,035	181,322,517	184,742,890	190,959,841	188,374,208	188,746,833	192,235,889	205,563,165	215,951,676	219,272,771
11 Property plant and equipment	Plant and equipment										
	Est Act	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Asset Values										
	Opening balance	66,340,933	72,295,864	82,714,166	87,785,740	91,248,132	97,048,750	101,343,205	105,596,695	108,663,525	112,263,181
	Additions at cost	5,954,931	10,418,302	5,071,574	3,462,392	5,800,618	4,294,455	4,253,490	3,066,830	3,599,656	3,489,164
		72,295,864	82,714,166	87,785,740	91,248,132	97,048,750	101,343,205	105,596,695	108,663,525	112,263,181	115,752,345
	Accumulated Depreciation										
	Opening balance	33,210,506	37,800,968	42,620,242	47,750,531	53,076,970	58,521,673	64,068,487	69,719,397	75,426,815	81,219,013
	Depreciation provided in period	4,590,462	4,819,275	5,130,289	5,326,439	5,444,703	5,546,814	5,650,910	5,707,418	5,792,198	5,906,930
		37,800,968	42,620,242	47,750,531	53,076,970	58,521,673	64,068,487	69,719,397	75,426,815	81,219,013	87,125,943
Written down value at period end		34,494,896	40,093,924	40,035,209	38,171,162	38,527,077	37,274,718	35,877,298	33,236,710	31,044,168	28,626,402

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

11 Property plant and equipment	Transport infrastructure										
	Est Act	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Asset Values										
	Opening balance	700,795,364	757,574,384	768,647,443	781,882,687	806,403,787	814,749,940	825,355,799	833,164,809	840,175,235	858,562,735
	Additions at cost	74,749,121	13,396,922	15,541,187	28,573,538	10,417,923	12,957,812	9,995,346	8,930,568	11,300,000	12,000,000
	Disposals and write-offs	(17,970,101)	(2,323,863)	(2,305,943)	(4,052,438)	(2,071,770)	(2,351,953)	(1,920,142)	(2,362,500)	(2,550,000)	(2,500,000)
		757,574,384	768,647,443	781,882,687	806,403,787	814,749,940	825,355,799	833,164,809	840,175,235	849,112,735	858,562,735
	Accumulated Depreciation										
	Opening balance	114,080,137	123,006,560	132,889,939	142,944,143	153,632,503	165,130,873	176,839,335	188,762,021	201,220,754	226,731,254
	Depreciation provided in period	8,926,422	9,883,379	10,054,204	10,688,360	11,498,370	11,708,462	11,922,686	12,458,733	12,635,582	13,119,040
		123,006,560	132,889,939	142,944,143	153,632,503	165,130,873	176,839,335	188,762,021	201,220,754	213,856,336	239,850,294
Written down value at period end		634,567,824	635,757,504	638,938,544	652,771,284	649,619,067	648,516,464	644,402,788	638,954,481	635,256,399	628,212,441
11 Property plant and equipment	Water										
	Est Act	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Asset Values										
	Opening balance	311,326,884	320,865,312	327,055,791	342,295,828	346,910,222	353,489,583	358,608,901	360,749,588	365,733,088	371,364,374
	Additions at cost	12,502,521	7,197,331	17,171,555	5,824,447	8,120,854	6,304,579	2,837,999	6,013,816	4,149,784	4,146,540
	Disposals and write-offs	(2,964,093)	(1,006,852)	(1,931,519)	(1,210,053)	(1,541,493)	(1,185,261)	(697,312)	(1,030,316)	(913,629)	(911,635)
		320,865,312	327,055,791	342,295,828	346,910,222	353,489,583	358,608,901	360,749,588	365,733,088	368,969,243	374,599,279
	Accumulated Depreciation										
	Opening balance	167,527,642	173,184,517	178,973,029	184,819,981	191,009,386	197,264,137	203,643,982	210,151,423	216,951,699	230,894,305
	Depreciation provided in period	5,656,876	5,788,512	5,846,952	6,189,405	6,254,751	6,379,845	6,507,441	6,800,276	6,902,280	7,181,132
		173,184,517	178,973,029	184,819,981	191,009,386	197,264,137	203,643,982	210,151,423	216,951,699	223,853,979	238,075,437
Written down value at period end		147,680,795	148,082,762	157,475,846	155,900,835	156,225,445	154,964,918	150,598,164	148,781,388	145,115,263	136,523,841
11 Property plant and equipment	Sewerage										
	Est Act	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Asset Values										
	Opening balance	228,172,087	235,454,179	237,639,404	243,067,480	249,579,292	253,933,099	258,652,120	264,077,485	268,727,599	280,930,185
	Additions at cost	8,263,069	2,500,775	6,291,273	7,425,761	5,572,494	6,155,445	7,233,820	6,200,152	6,768,542	7,133,000
	Disposals and write-offs	(980,977)	(315,550)	(863,197)	(913,949)	(1,218,687)	(1,436,424)	(1,808,455)	(1,550,038)	(1,559,340)	(1,633,250)
		235,454,179	237,639,404	243,067,480	249,579,292	253,933,099	258,652,120	264,077,485	268,727,599	273,936,801	286,429,935
	Accumulated Depreciation										
	Opening balance	66,420,833	71,065,100	75,723,225	80,432,341	85,363,532	90,398,626	95,534,087	100,771,918	106,245,452	117,467,837
	Depreciation provided in period	4,644,268	4,658,125	4,709,116	4,931,191	5,035,094	5,135,461	5,237,831	5,473,534	5,555,636	5,780,084
		71,065,100	75,723,225	80,432,341	85,363,532	90,398,626	95,534,087	100,771,918	106,245,452	111,801,088	123,247,921
Written down value at period end		164,389,079	161,916,179	162,635,139	164,215,760	163,534,473	163,118,033	163,305,567	162,482,147	162,135,713	163,182,014

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

11 Property plant and equipment	Total										
	Est Act	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Asset Values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	1,536,542,709	1,655,340,512	1,703,061,254	1,751,956,947	1,804,289,016	1,834,449,159	1,867,371,712	1,898,448,864	1,939,804,734	1,979,978,247	2,011,116,926
Additions at cost	140,712,974	51,367,007	53,996,352	58,508,509	34,992,093	37,896,191	35,769,255	45,856,366	45,008,982	35,591,516	38,900,942
Disposals and write-offs	(21,915,171)	(3,646,265)	(5,100,659)	(6,176,440)	(4,831,950)	(4,973,638)	(4,692,103)	(4,500,496)	(4,835,469)	(4,452,837)	(5,044,885)
	1,655,340,512	1,703,061,254	1,751,956,947	1,804,289,016	1,834,449,159	1,867,371,712	1,898,448,864	1,939,804,734	1,979,978,247	2,011,116,926	2,044,972,983
Accumulated Depreciation											
Opening balance	426,650,203	456,216,608	487,615,095	519,856,045	553,996,860	589,895,615	626,477,472	663,755,884	702,513,569	742,201,754	782,662,016
Depreciation provided in period	29,566,405	31,398,487	32,240,950	34,140,815	35,898,755	36,581,857	37,278,412	38,757,685	39,688,185	40,460,262	41,247,780
	456,216,608	487,615,095	519,856,045	553,996,860	589,895,615	626,477,472	663,755,884	702,513,569	742,201,754	782,662,016	823,909,796
Written down value at period end	1,199,123,904	1,215,446,159	1,232,100,902	1,250,292,156	1,244,553,544	1,240,894,240	1,234,692,980	1,237,291,165	1,237,776,493	1,228,454,910	1,221,063,187
Capital Work in Progress	2,360,199	2,360,199	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the year ended 30 June

	Est Act 2023 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$	2030/31 \$	2031/32 \$	2032/33 \$
12 Interest bearing liabilities											
Current											
Finance Lease Liabilities	311,742	308,787	253,837	19,821	20,302	20,794	19,985	21,815	22,344	22,885	22,885
Loans	5,674,100	5,929,200	6,197,500	6,034,800	6,300,174	6,575,874	6,149,874	5,708,747	5,356,171	3,686,871	3,686,871
Total current	5,985,842	6,237,987	6,451,337	6,054,621	6,320,476	6,596,668	6,169,859	5,730,562	5,378,515	3,709,756	3,709,756
Non-Current											
Finance Lease Liabilities	1,981,847	1,673,060	1,419,223	1,399,402	1,379,100	1,358,306	1,338,321	1,315,192	1,292,848	1,269,963	1,247,078
Loans	63,349,988	57,420,788	51,223,288	45,188,488	38,888,314	32,312,440	26,486,540	21,101,767	16,069,570	12,831,046	10,681,846
Total non-current	65,331,835	59,093,848	52,642,511	46,587,890	40,267,414	33,670,746	27,824,861	22,416,959	17,362,418	14,101,009	11,928,924
Total interest bearing liabilities	71,317,677	65,331,835	59,093,848	52,642,511	46,587,890	40,267,414	33,994,720	28,147,521	22,740,933	17,810,765	15,638,680
Movements in finance leases:											
Balance at beginning of period	1,926,971	2,293,589	1,981,847	1,673,060	1,419,223	1,399,402	1,379,100	1,358,306	1,337,007	1,315,192	1,292,848
New finance leases in period	837,257	-	-	-	-	-	-	-	-	-	-
Repayments made in period	(470,639)	(311,742)	(308,787)	(253,837)	(19,821)	(20,302)	(20,794)	(21,299)	(21,815)	(22,344)	(22,885)
Closing balance	2,293,589	1,981,847	1,673,060	1,419,223	1,399,402	1,379,100	1,358,306	1,337,007	1,315,192	1,292,848	1,269,963
Movements in loans:											
Queensland Treasury Corporation											
Opening balance	74,456,088	69,024,088	63,349,988	57,420,788	51,223,288	45,188,488	38,888,314	32,636,414	26,810,514	21,425,741	16,517,917
Principal repayments	(5,432,000)	(5,674,100)	(5,929,200)	(6,197,500)	(6,034,800)	(6,300,174)	(6,251,900)	(5,825,900)	(5,384,773)	(4,907,824)	(2,149,200)
Closing balance	69,024,088	63,349,988	57,420,788	51,223,288	45,188,488	38,888,314	32,636,414	26,810,514	21,425,741	16,517,917	14,368,717
13 Provisions											
Current											
Annual leave	3,950,000	4,108,000	4,231,240	4,358,177	4,488,922	4,623,589	4,762,296	4,905,164	5,052,318	5,203,887	5,360,003
Long service leave	4,400,000	4,500,000	4,635,000	4,774,050	4,917,271	5,064,789	5,216,732	5,373,233	5,534,429	5,700,461	5,871,474
Refuse restoration	3,400,000	7,577,656	545,322	-	514,380	2,971,368	1,091,114	1,633,995	5,347,429	418,711	300,262
Total current	11,750,000	16,185,656	9,411,562	9,132,227	9,920,573	12,659,746	11,070,142	11,912,392	15,934,176	11,323,059	11,531,739
Non-Current											
Long service leave	1,800,000	1,750,000	1,802,500	1,856,575	1,912,272	1,969,640	2,028,729	2,089,590	2,152,277	2,216,845	2,283,350
Refuse restoration	19,254,183	13,935,873	13,390,551	13,390,551	12,876,171	9,904,803	8,813,689	7,179,694	1,832,265	1,413,554	1,113,292
Quarry rehabilitation	732,664	747,664	762,664	777,664	792,664	807,664	822,664	837,664	852,664	867,664	882,664
Total non-current	21,786,847	16,433,537	15,955,715	16,024,790	15,581,107	12,682,107	11,665,082	10,106,948	4,837,206	4,498,063	4,279,306
Movement in provisions for rehabilitation and restoration											
Opening Balance											
Refuse restoration	23,282,779	22,654,183	21,513,529	13,935,873	13,390,551	13,390,551	12,876,171	9,904,803	8,813,689	7,179,694	1,832,265
Quarry rehabilitation	717,664	732,664	747,664	762,664	777,664	792,664	807,664	822,664	837,664	852,664	867,664
Movement in the period											
Refuse restoration - expenditure in the period	(628,596)	(1,140,654)	(7,577,656)	(545,322)	-	(514,380)	(2,971,368)	(1,091,114)	(1,633,995)	(5,347,429)	(418,711)
Quarry rehabilitation - increase in provision	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Closing Balance											
Refuse restoration	22,654,183	21,513,529	13,935,873	13,390,551	13,390,551	12,876,171	9,904,803	8,813,689	7,179,694	1,832,265	1,413,554
Quarry rehabilitation	732,664	747,664	762,664	777,664	792,664	807,664	822,664	837,664	852,664	867,664	882,664
Closing balance	23,386,847	22,261,193	14,698,537	14,168,215	14,183,215	13,683,835	10,727,467	9,651,353	8,032,358	2,699,929	2,296,218

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the year ended 30 June

	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
14 Capital account											
Balance at beginning of period	759,814,182	761,033,810	782,045,208	810,341,002	835,284,288	836,406,027	839,551,188	842,563,599	852,069,706	859,565,226	856,783,675
Tranfers from (to) retained surplus for capital income and expenses:											
Other capital income	-	-	536,923	305,254	903,682	557,647	707,835	490,570	462,787	703,656	531,057
Other capital expenses	(22,121,047)	(5,343,990)	(5,100,659)	(6,176,440)	(4,831,950)	(4,973,638)	(4,692,103)	(4,500,496)	(4,835,469)	(4,452,837)	(5,044,885)
Capital payments funded from general revenue	(13,443,418)	(5,044,747)	5,611,813	6,145,735	(1,402,330)	1,512,966	4,274,153	1,818,284	(173,828)	(224,142)	(251,549)
Transfer from capital for unfunded depreciation	(1,932,633)	(1,720,857)	(5,934,931)	(2,872,241)	(2,047,979)	(2,013,086)	(2,053,042)	(2,143,365)	(2,175,284)	(2,218,483)	(2,254,652)
Adjustment to the working capital cash balance	3,021,008	1,155,654	7,577,656	545,322	841,039	514,380	2,971,368	1,091,114	1,633,995	1,640,255	-
Constrained public contributions reserve	8,349,970	10,069,769	21,636,034	24,117,656	6,999,277	4,546,892	1,804,200	12,750,000	12,583,319	1,770,000	1,770,000
NDRRA flood grant reserve	17,161,865	-	-	-	-	-	-	-	-	-	-
Insurance reimbursement reserve	-	-	-	-	660,000	3,000,000	-	-	-	-	-
Capital works reserve	10,183,883	21,895,570	3,968,957	2,878,000	-	-	-	-	-	-	-
Total capital	761,033,810	782,045,208	810,341,002	835,284,288	836,406,027	839,551,188	842,563,599	852,069,706	859,565,226	856,783,675	851,533,646

WHITSUNDAY REGIONAL COUNCIL

Financial Ratios of the Budget
For the year ended 30 June :

	Est Act 2023	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	%	%	%	%	%	%	%	%	%	%	%
15 Financial Ratios											
Operating Surplus Ratio											
An operating surplus ratio above 0% indicates Council is managing its finances within its existing funding ability and maintaining its capacity to deliver services and maintain infrastructure. A ratio below 0% indicates Council's operating expenses exceeds the revenue generated. Sustained deficits over the long term will affect Council's ability to maintain the current service levels from internal funding sources.											
<u>Operating result</u>											
Total operating revenue	1.0%	0.2%	0.6%	0.7%	0.7%	0.5%	0.6%	0.7%	0.6%	0.4%	0.4%
Asset sustainability ratio											
This is an approximation of the extent to which the infrastructure assets managed by Council are being replaced as their service potential is used up.											
<u>Capital expenditure on Replacement Assets</u>											
Depreciation expense	111.20%	92.40%		89.94%	79.42%	79.15%	83.29%	81.24%	84.03%	67.62%	79.72%
83.31%Indicator suggests percentage should be >90% (2022/23) >80% (2023/24)											
This indicator should be averaged over at least 10 years. Not an annual expectation.											
Net Financial Liabilities Ratio											
Indicates that net financial debt can be services by operating revenues.											
<u>Total liabilities-Current Assets</u>											
Operating revenue	0.17%	9.25%	12.57%	11.58%	4.96%	0.33%	-3.67%	-8.77%	-14.02%	-19.01%	-22.43%
A positive percentage <60% indicates a capacity to increase borrowings.											
A positive percentage >60% indicates a limited capacity to increase borrowings.											
Interest coverage ratio											
Indicator range is between 0% and 5%											
<u>Net interest expense</u>											
Operating Revenue	-0.65%	-1.37%	-1.45%	-1.52%	-1.60%	-1.68%	-1.75%	-1.83%	-1.88%	-1.91%	-1.90%
This shows the council's capacity to fund additional borrowings.											
A negative percentage indicates interest income exceeds the interest expense.											
% of Rates & utility charges movoment											
Net rates & utility charges prior year budget		96,780,574	101,372,667	106,817,321	112,064,672	115,423,608	118,883,235	122,446,636	126,116,872	129,897,145	133,790,742
Net rates & utility charges budgeted for current year		101,372,667	106,817,321	112,064,672	115,423,608	118,883,235	122,446,636	126,116,872	129,897,145	133,790,742	137,801,077
Change rates and utility chages net of discounts		4,592,093	5,444,654	5,247,351	3,358,936	3,459,627	3,563,401	3,670,236	3,780,273	3,893,597	4,010,335
Percentage change		4.74%	5.37%	4.91%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

The Meeting closed at 10.16am

Confirmed as a true and correct recording this 12 July 2023.

Cr Julie Hall
MAYOR