



Notice of Meeting

Notice is hereby given that the **Ordinary Meeting** of the **Whitsunday Regional Council** will be held at the Council Chambers 83-85 Main Street, Proserpine on **Wednesday 12 May 2021** commencing at **9:00 a.m.** and the Agenda is attached.

Councillors: Andrew Willcox, Jan Clifford, Al Grundy, John Collins, Michelle Wright, Gary Simpson and Michael Brunker.

Local Government Regulation 2012

258.(1) Written notice of each meeting or adjourned meeting of a local government must be given to each councillor at least 2 days before the day of the meeting unless it is impracticable to give the notice.

(2) The written notice must state:

- (a) the day and time of the meeting; and
- (b) for a special meeting – the business to be conducted at the meeting

(3) A **special meeting** is a meeting at which the only business that may be conducted is the business stated in the notice of meeting.

Rodney Ferguson

CHIEF EXECUTIVE OFFICER





Agenda of the Ordinary Meeting to be held at
the Council Chambers, 83-85 Main Street Proserpine
on Wednesday 12 May 2021 commencing at **9:00am**

Council acknowledges and shows respect to the Traditional Custodian/owners in whose country we hold this meeting.

9:00 am

- Formal Meeting Commences

10:00 am - 10.30 am

- Morning Tea + Presentation

Agenda of the Ordinary Meeting to be held at
the Council Chambers, 83-85 Main Street Proserpine
on Wednesday 12 May 2021 commencing at **9:00am**

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1. Apologies

No Agenda items for this section.

2. Condolences

2.1 CONDOLENCES

AUTHOR: Tailah Jensen – Governance Administration Officer

RESPONSIBLE OFFICER: Rod Ferguson – Chief Executive Officer

RECOMMENDATION

Council observes one (1) minutes silence for the recently deceased.

The following report has been submitted for inclusion into Council's Ordinary Council Meeting to be held 12 May 2021.

SUMMARY

Council has received advice of the passing of community members within the Whitsunday Region.

PURPOSE

To acknowledge and observe a minute silence for the recently deceased throughout the Whitsunday Region.

BACKGROUND

Bereavement cards have been forwarded to the families of the deceased by the Mayor and Chief Executive Officer on behalf of the Whitsunday Regional Council.

STATUTORY MATTERS

N/A

ANALYSIS

N/A

STRATEGIC IMPACTS

N/A

CONSULTATION

Andrew Willcox – Mayor

DISCLOSURE OF OFFICER'S INTERESTS

N/A

CONCLUSION

Councillors, committee members, staff, general public and anyone participating in the meeting are to stand and observe a minute silence for the recently deceased.

ATTACHMENTS

N/A

3.1 Declarations of Interest

No Agenda items for this section.

4.1 Mayoral Minute

No Agenda items for this section.

4.2 Mayoral Update

Verbal update will be provided at the meeting.

5. Confirmation of Previous Minutes

5.1 CONFIRMATION OF MINUTES REPORT

AUTHOR: Tailah Jensen – Governance Administration Officer

RESPONSIBLE OFFICER: Rod Ferguson – Chief Executive Officer

RECOMMENDATION

That Council confirms the Minutes of the Ordinary Meeting held on 28 April 2021.

The following report has been submitted for inclusion into Council's Ordinary Council Meeting to be held 12 May 2021.

SUMMARY

Council is required to confirm the minutes of the Ordinary Council Meeting Minutes held on 28 April 2021.

PURPOSE

At each Council meeting, the minutes of the previous meeting must be confirmed by the councillors present and signed by the person presiding at the later meeting. The Minutes of Council's Ordinary Meeting held on 28 April 2021 are provided for Council's review and confirmation.

BACKGROUND

In accordance with s272 of the Local Government Regulation 2012, minutes were taken at Council's Ordinary meeting held on 28 April 2021 under the supervision of the person presiding at the meeting. These unconfirmed minutes once drafted were submitted to the Chief Executive Officer for review and are available on Council's website for public inspection.

STATUTORY MATTERS

In accordance with the Act, Council must record specified information in the minutes of a meeting regarding any declared material personal interests or conflicts of interest. At the Ordinary Meeting held on 28 April 2021, the following interests were declared and recorded in the minutes:

Councillor	MPI/COI	Report No.	Particulars of the interest
<i>No Declarations of Interest were made at the meeting of 28 April 2021.</i>			

All required information regarding declarations of interest under the Act is recorded in the minutes and consolidated in Council's Councillor COI and MPI Public Register, which is available on Council's website at the following link:

<https://www.whitsunday.qld.gov.au/DocumentCenter/View/5358>

Additionally, the chairperson of a local government meeting must also ensure that details of an order made against a Councillor for unsuitable meeting conduct at a Council meeting are

recording in the minutes of the meeting. At the Ordinary Meeting held on 28 April 2021, the following orders were made:

Councillor	Order Made
<i>No orders made for the meeting of 28 April 2021.</i>	

All required information regarding orders made about the unsuitable meeting conduct of councillors at Council meetings under the Act is recorded in the minutes and consolidated in Council's Councillor Conduct Register. This register is available on Council's website at the following link: <https://www.whitsunday.qld.gov.au/DocumentCenter/View/5302>

Local Government Regulation 2012

Section 272 of the Regulation stipulates that the Chief Executive Officer must ensure that minutes of each meeting of a local government are taken under the supervision of the person presiding at the meeting.

Minutes of each meeting must include the names of councillors present at the meeting and if a division is called on a question, the names of all persons voting on the question and how they voted.

At each meeting, the minutes of the previous meeting must be confirmed by the councillors present and signed by the person presiding at the later meeting.

A copy of the minutes of each meeting must be available for inspection by the public, at a local government's public office and on its website, within 10 days after the end of the meeting. Once confirmed, the minutes must also be available for purchase at the local government's public office(s).

ANALYSIS

Council's options are:

Confirm the Minutes of the Ordinary Meeting held on 28 April 2021

If Council is satisfied that the unconfirmed minutes are an accurate representation of what occurred at the meeting held on 28 April 2021 and comply with legislative requirements outlined in this report, no further action is required other than to confirm the minutes as per the recommendation.

Confirm the Minutes of the Ordinary Meeting held on 28 April 2021 with amendments

If Council is not satisfied that the unconfirmed minutes are an accurate representation of what occurred at the meeting held on 28 April 2021 and comply with legislative requirements outlined in this report, then they move a motion that they be confirmed but with a list of amendments to ensure they are correct and compliant.

STRATEGIC IMPACTS

Alignment to Corporate Plan

Outcome 1.1: Our Leadership engages with the community and provides open, accountable and transparent local government.

Alignment to Operational Plan

KPI: Council agendas and business papers are delivered to Councillors within required timeframes.

Financial Implications

The price for a member of the public to purchase a copy of the minutes must not be more than the cost to the local government of having the copy printed and made available for purchase, and if the copy is supplied to the purchaser by post, the cost of the postage.

Risk Management Implications

Council risks non-compliance with the local government legislation by not confirming minutes of the previous meeting.

TABLED MATTERS

Unresolved Tabled Matters			
Date of Meeting	Resolution Number	Summary	Resolved
13/05/2020	20191416 - Development Permit for Material Change of Use - Showroom - 2-12 Central Avenue Cannonvale - Yoogalu Pty Ltd 2020/05/13.07	That the application lie on the table as the applicant has 'Stopped the Clock.	On hold pending the outcome of the intersection funding and discussion with DTMR - Corner Galbraith Park Road and Shute Harbour Road.
13/05/2020	20140012 - Request to Extend Currency Period - Reconfiguration of A Lot One (1) Lot into Two (2) Lots - 106 Patullo Road, Gregory River - 12 Rp744909 2020/05/13.08	That the application lie on the table until the application is properly made.	Remains on hold pending receipt of fees.
25/11/2020	Cantamessa Road Bridge 2020/11/25.27	That the item be tabled pending further investigations for temporary access, replacement, or closure of the bridge and to seek further information regarding funding.	Council has visited the site and is arranging for geotechnical investigations. Upon receipt of the geotechnical advice a preliminary design will be prepared.

CONSULTATION

Jason Bradshaw – Director Corporate Services

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

These minutes from the 28 April 2021 are therefore submitted for adoption of their accuracy by the Councillors at this meeting of Council.

ATTACHMENTS

Attachment 1 - Copy of the minutes from Ordinary Meeting held on 28 April 2021

Attached separately

6. Business Arising

No agenda items for this section.

7. Deputations

No agenda items for this section.

8. Petitions

8.1 PROSERPINE SWIMMING POOL HEATER

AUTHOR: Tailah Jensen – Governance Administration Officer

RESPONSIBLE OFFICER: Jason Bradshaw – Director Corporate Services

OFFICER'S RECOMMENDATION

That Council:

- 1. Receive the petition regarding the Proserpine Swimming Pool heater; and**
 - 2. Advise the principal petitioner that replacement of the heater has been proposed in Council's next year's budget.**
-

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

A petition is attached for Councillors consideration – 79 people have signed the petition.

PURPOSE

The purpose of this report is to present a petition that has been received.

BACKGROUND

A petition was received by Council on 8 April 2021 and is now presented to Council for consideration and to be formally received.

STATUTORY/COMPLIANCE MATTERS

Under Councils Standing Orders, a petition that is presented to Council shall:

5.6.1 Any petition presented to a meeting of Council shall:

- be in legible writing or typewritten and contain a minimum of ten (10) signatures;
- include the name and contact details of the Principal Petitioner (i.e. one person who is the organiser and who will act as the key contact for the issue);
- include the name, postcode and signatures of all petitioners;
- address issues relating to Council's responsibilities; or issues which affect the Whitsunday Region or communities within the region, provided Council is in a position to exercise some degree of influence; and
- have the details of the specific request/matter appear on each page of the petition

ANALYSIS

Council generally has three options to deal with petitions.

Option 1 – That the petition be received.

Option 2 – That the petition be received and referred to an officer for consideration and a report to come back to Council.

Option 3 – That the petition not be received because it is deemed invalid.

STRATEGIC IMPACTS

N/A

CONSULTATION

Jason Bradshaw – Director Corporate Services
Norman Garsden – Manager, Governance & Administration

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

The petition draws Council's attention to a known issue which needs to be addressed through the budget process.

ATTACHMENTS

Attachment 1 – Petition regarding the Proserpine Swimming Pool heater

Petition to the Whitsundays Regional Council
08 April 2021



Regarding the Proserpine Swimming Pool

Last year the pool heater and covers were not operating - we swam all year in cold water
This year the covers have been repaired but the heater is still not operational

We, the undersigned request that something be done to enable the general community to enjoy this facility with an even water temperature throughout the year

<u>Name</u>	<u>Phone No</u>	<u>Signature</u>
DARUK UMLAUF		
Robert McKay		
MARK HARRIS		
KEVIN ASKEW		
Alysha Lee		
Beryl Anderson		
Elizabeth Clegg		
Clemon Long		
HEATHER MILLS		
Steve Woods		
LAREN DUTTS		
Shelley Leo		
EMMA HUNTER		
AMANDA ELLISON		
Darren Ladyns		
Pete Spat		
Layton Mitchell		
JOHN COOPER		

MT

2012

Susie Pagano

Selb Pagano

C O'Flynn

Evelyn Parrott

Mylo Pennell

Mark Pennell

Denise Drink

Carmel Hamson

Wendy Pedulla

Carl Perry

Days ~~Spencer~~

Patricia Matthews

KEITH MATTHEWS

Cameron Matthews

Brooklyn Matthew

KEVIN SOTT

Kathryn Stirling

Brendan Fuge

Kate Pilcher

Brett Pearson

Beryl Pearson

Glynis Nicolson

Dore West

Julie Glynn

Lydia Kirk

Maree Murphy

Paul Murphy

Beryl Andrew

Clare Clarke

DONNA EARL

Steve Longman

Noelle DeBary

Doris Woods

Danya Blair

Joyce Dihan

Phoebe Dobing

Lachlan Stark

Oliver Stark

Alex Stark

Carly Porter

Tyler

Morgan

Carter

Robyn Bell

Kai Cooper

Michelle Spiteri

Wendy Howard

Samuel Cortez

Bradley Kirk

BRAD Arcoy

Grace Oliver

Kay Garske

Dianne Albanel

LAURA

JUDY MOTT

DAVID FROST

Georgy Hill

Georgy Anderson

TOY STRAIN HART

9. Notice of Motion

No agenda items for this section.

10. Questions on Notice

No agenda items for this section.

11. Questions from Public Gallery

PUBLIC QUESTION TIME

Excerpt of Council's Standing Orders:

1. Questions from the Public Gallery must be submitted in writing to Council prior to the Council Meeting.
2. The time allocated shall not exceed fifteen (15) minutes for each speaker (and no more than three (3) speakers shall be permitted to speak at any one (1) meeting).
3. If any address or comment is irrelevant, offensive, or unduly long, the Chairperson may require the person to cease making the submission or comment.
4. Any person addressing the Council shall stand, state their name and address, act and speak with decorum and frame any remarks in respectful and courteous language.

12. Office of the Mayor and CEO

No agenda items for this section.

13. Corporate Services

13.1 BUSH COUNCIL'S CONVENTION

AUTHOR: Norm Garsden – Manager, Governance and Administration

RESPONSIBLE OFFICER: Jason Bradshaw – Director, Corporate Services

OFFICER'S RECOMMENDATION

That Council nominate Cr XXX as Council's delegate to the Bush Councils Convention to be held in Barcaldine 3-5 August 2021.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

The Local Government Association of Queensland's biennial Bush Councils Convention will be held on 3 – 5 August at the Barcaldine Town Hall. This year's theme of 'fighting back' oversees the topics covered in this year's event, including:

- Advocacy;
- COVID-19 recovery;
- Tourism; and
- Mental health.

This Conference provides an opportunity to be heard, learn, find consensus, network and engage with critical decision makers.

PURPOSE

To canvas interest of Councillors in attending the Local Government Association of Queensland's biennial Bush Councils Convention.

BACKGROUND

The LGAQ has been hosting the Bush Councils Convention since 2013 as a forum targeting issues specifically facing Queensland local governments outside South East Queensland.

As accommodation in Barcaldine is limited, it is considered prudent to make any conference arrangements in a timely manner.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009
Council Policy

ANALYSIS

Attendance at Conferences allow Councillors to focus on contemporary issues and learn how other local governments are dealing with them. Networking with other Councillors also provide opportunities to consider original approaches and provide new perspectives on common issues.

STRATEGIC IMPACTS

This matter aligns with Outcome 4.5 – our region provides strong education, employment and training pathways and recognises the importance of training / professional development to provide Councillors the tools to undertake their responsibilities.

CONSULTATION

Local Government Association Queensland

DISCLOSURE OF OFFICER'S INTERESTS

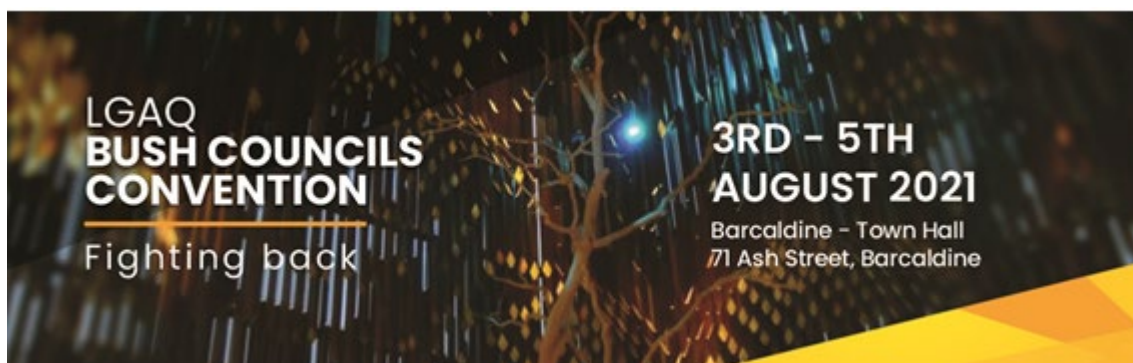
No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

This Conference provides an opportunity for Councillors to be heard, learn, find consensus, network and engage with critical decision makers.

ATTACHMENTS

Attachment 1 – Save the Date Flyer



Save the date: Bush Councils Convention 3 – 5 August

[Barcaldine Regional Council Mayor Sean Dillon invites you](#) to the Local Government Association of Queensland's Bush Councils Convention.

Queensland's bush councils are integral in supporting local and regional communities to achieve their full potential, and this year's convention offers a unique opportunity to bring together the influential force of these local communities.

The Local Government Association of Queensland's biennial [Bush Councils Convention](#) will be held on 3 – 5 August at the Barcaldine Town Hall.

This year's theme of '**fighting back**' oversees the topics covered in this year's event, including:

- Advocacy
- COVID-19 recovery
- Tourism and the West
- Mental health.

This is a great opportunity to be heard, to learn, to find consensus and solutions, and network and engage with critical decision makers.

Registration will open soon, so keep an eye out for the email, which will also include a variety of accommodation options.

We look forward to discussing the key topics affecting bush councils, and how best to move forward in these challenging times.

Greg Hallam AM

Chief Executive Officer

Local Government Association of Queensland

13. Corporate Services
13.2 OPERATIONAL PLAN REVIEW - Q3

AUTHOR: Norm Garsden – Manager, Governance and Administration

RESPONSIBLE OFFICER: Jason Bradshaw – Director, Corporate Services

OFFICER'S RECOMMENDATION

That Council

- a) receive the Operational Plan 2020/21 Quarter three Review Report;
- b) amend the 2020/21 Operational Plan by deleting the following Actions
 - 1.1.1.3 - Develop a formal process for regular reporting to Council and the Community on the status of Community Catch-up Action Items.
 - 1.3.4.1 - Implement Strategic Record Keeping Implementation Plan.
 - 2.2.7.2 - Facilitate annual Whitsunday Schoolies event.
- c) That Council amend the 2020/21 Operational Plan by rewording the following Action:
 - 1.1.5.1 - Implement a formal process for regular reporting to Council and the Community, including the rural populations on the status of Community Catch-up Action Items.
- d) renumber the actions as necessary.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Council's Operational Plan states how Council will progress the implementation of the 5-year Corporate Plan during the 2020/21 financial year.

PURPOSE

The purpose of this report is to present a written assessment of Council's progress towards implementing the annual Operational Plan for the period ending 31 March 2021 (Quarter three review).

BACKGROUND

Local Governments must prepare and adopt an annual operational plan for each financial year, must discharge its responsibilities in a way that is consistent with its annual operational plan and report on Council's progress on a quarterly basis as an accountability and performance measure.

The Operational Plan developed for 2020/21 provides clear linkage to the desired outcomes included in Council's Corporate Plan for Council's consideration.

STATUTORY/COMPLIANCE MATTERS

The system of financial management established by a local government must include an annual Operational Plan for the financial year which is consistent with the Council's annual budget. The Operational Plan must also state how Council will progress the implementation of the Corporate Plan during the period of the plan and manage operational risks.

Chapter 5, Part 2, Division 4 of the Local Government Regulation 2012 includes the relevant provisions regarding the preparation and adoption of the annual Operational Plan and its content.

ANALYSIS

In accordance with section 174(3) of the *Local Government Regulation 2012*, the Chief Executive Officer must present a written assessment of Council's progress towards implementing its annual operational plan at regular intervals of not more than 3 months.

The Operational Plan prepared for 2020/21 includes actions which are aligned with the themes, outcomes and strategies of the Corporate Plan. The document also includes information about Council's services, business activities and how the organisation manages operational risk.

A summary of Council's progression in fulfilling the Plan is shown the following table:

Q3	Completed	On Target	On Budget	Below Target	Not proceeding	Total Actions
Governance & Leadership	11	36	57	7	4	58
People	3	24	29	0	3	30
Place	5	51	55	5	1	55
Prosperity	4	23	30	2	1	30
Total	23	134	171	14	9	173
Total as %	13%	77%	99%	8%	5%	100%

Note: Action 2.2.4.1 - Facilitate and manage Collinsville Independent Living Facility to a high standard was removed from the Operational Plan at the Q2 review.

Of those 9 Actions not proceeding:

- Actions 1.1.1.3 and 1.1.5.1 are almost duplicates and it is proposed to amend the action of 1.1.5.1 and delete the 1.1.1.3;
- Action 1.3.4.1 Implement Strategic Record Keeping Implementation Plan, will not be achievable as the Strategic Records Implementation Plan is reliant on a number of system changes, including a move to SharePoint (commencing July 2021);
- 2.2.7.2 Facilitate annual Whitsunday Schoolies event – the event was not able to be delivered this year because of the Covid-19 situation and future responsibility for the event has been devolved.

Council's options are:

Receive the Quarter Three Review Report

If Council is satisfied with the progress and the performance for each action, then no further action is required, other than to receive the quarterly review report as presented.

Do nothing

Council may choose to do nothing and not receive the report. However, there is a legislative requirement for the CEO to prepare a written assessment of progress towards the Operational Plan, and it is implied that Council will formally resolve to receive this report in acknowledgement that this requirement has been fulfilled.

Not Receive the Quarter Three Review Report

If Council is not satisfied with the progress or performance for any action, then it may wish to seek a further report focussing on any particular concern.

STRATEGIC IMPACTS

Alignment to Corporate Plan

Council adopted an amended Corporate Plan to include the 2020/21 financial year at its 10 June 2020 Ordinary Meeting.

The 2020/21 Operational Plan provides a clear focus on actions targeted at achieving the outcomes outlined in the Corporate Plan.

Financial Implications

The Operational Plan has been structured within the bounds of the resources available to Council and is consistent with the annual budget. It is noted that 171 of the 173 (99%) actions are on budget.

Risk Management Implications

The Operational Plan includes a comprehensive section on operational risks, which links these risks to actions within the plan as control measures.

CONSULTATION

Responsible Officers identified in the Operational Plan 2020/2021 contributed to updating the review document.

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

The attached 2020/21 Operational Plan quarter three review report provides a comprehensive summary of Council's achievement of its Operational Plan outcomes.

ATTACHMENTS

Attachment 1 - Operational Plan 2020/2021 Q3 Quarterly Review



OPERATIONAL PLAN

2020 - 2021

Quarter 3 Progress Review 1st January 2021 – 31st March 2021

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Message from the Chief Executive Officer

The third quarter of the financial year has proven to be just as unpredictable as the first two quarters, with a Covid-19 affected business environment and new internal processes to implement into what is becoming a new business as usual approach incorporating for some staff work from home arrangements.

Against the COVID-19 backdrop of physical distancing, lockdowns and border closures, we have also started the delivery of the 'switched on' Actrue Safety program as a tangible demonstration of our commitment to workplace safety. It is a commendable program and should result in a more aware safety culture, and a change in focus from just systems and processes – to a more people-oriented approach.

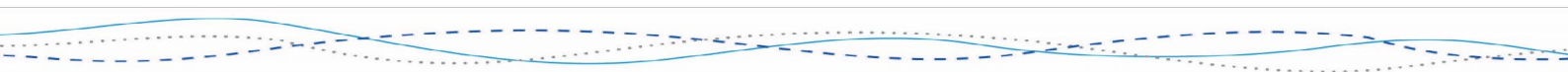
We celebrated the 12-month anniversary of the Council elections in April 2021 and this Operational Plan review provides a good opportunity to pause and look at our achievements. Over the past 9 months, Council has completed or are on target to complete 90% of all operational tasks and we are managing our budget well with 99% of all tasks on or under budget. Projects 'on hold' have fallen to 5% (from 9%) at the end of the second Quarter and those tasks that are currently below target have fallen from 13% to just 8% in the same period.

Council has commenced work on a new Corporate Plan setting the direction for Council for the coming five years allowing for the development of key focus areas outside of the normal services and functions that Council perform.

Major projects and capital works continue to be a focus with these all tracking towards completion in the later half of the 2021 calendar year. Council remains on track for another significant year in terms of capital works delivery expected to again be around the \$100M spend.

My congratulations to all staff for their dedication to completing Council's operational agenda.

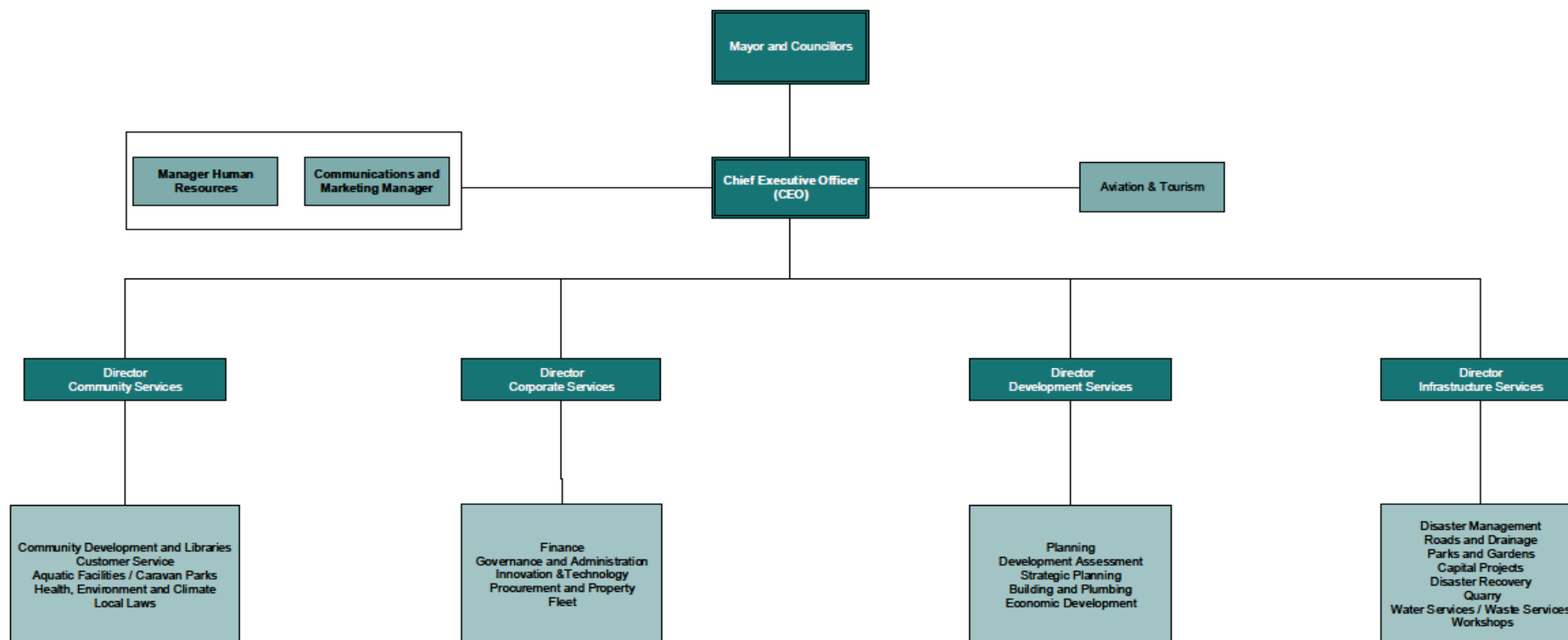
Rodney Ferguson
Chief Executive Officer



Whitsunday Regional Council Organisational Structure – 2020/2021

Organisational

Overview



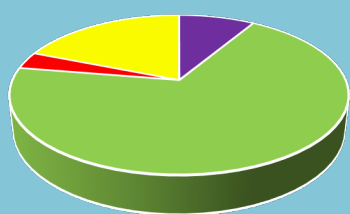


THEME 1: GOVERNANCE & LEADERSHIP

The Whitsunday region is united, and our leadership delivers open, accountable and transparent local government. Our community is engaged, informed and actively involved in Council decision making. Whitsunday Regional Council is an innovative and financially sustainable organisation and our staff is skilled, valued and productive.

Quarter 3 Review - Theme 1 Statistics

LEGEND	TOTAL ACTIONS			
	Q1	Q2	Q3	Q4
Completed	5	6	11	
On Target	40	36	36	
Below Target	2	11	7	
Not Proceeding	11	5	4	
Discontinued	N/A	N/A	N/A	
TOTAL	58			



■ Completed
 ■ On Target
 ■ Below Target
 ■ Not Proceeding

Outcome 1.1

Open and Transparent leadership continues to be a focus for Council. Council activities include developing a new Corporate Plan for 2021-2026. This has been the subject of public consultation which will be considered by Council shortly. Completed actions include a review of the fraud and corruption risk assessment and prevention controls and the development of a Human Rights Plan. Ongoing activities include the regular reporting of the status of Council decisions, policy reviews, delegation reviews, and legislative compliance. The Covid-19 social restriction directives have constrained the planned community catch-up meetings and led to the livestreaming of Council meetings. An average of 77 residents now log-in to listen to Council meetings. Community catchups will recommence when the health situation stabilises.

Outcome 1.2

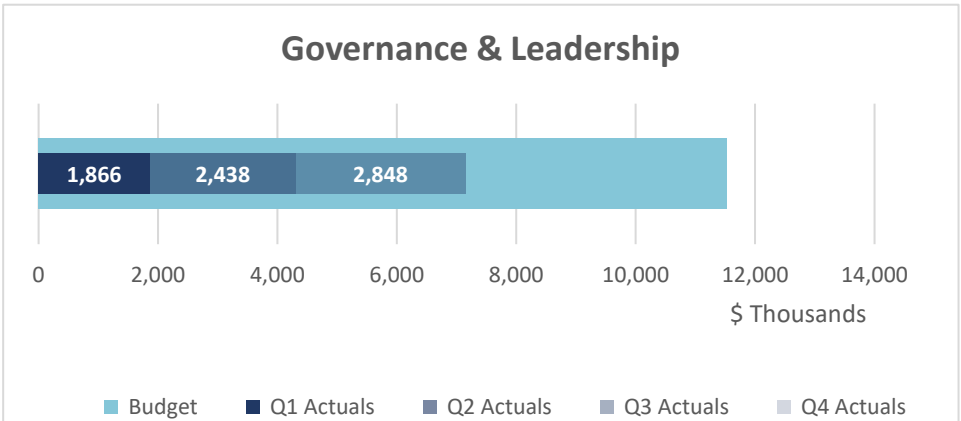
Council continues to build strong collaborative and cooperative relationships with government, industry, business and the community, with participation in the GWCoM alliance, and with regular contact with the local State and Federal members to advocate on broader regional issues. All planned actions are on budget and either completed or on target.

Outcome 1.4

Supporting the Council's decision-making systems promotes better outcomes for all stakeholders. Support is provided through Council's record keeping, Council also manages its 'Right to Information' obligations by releasing over 21 thousand pages of information to applicants so far this year, contributing to Council's desire to be open, transparent, and accountable. Staff training in a range of areas also contributes to good decision making by ensuring that staff have the necessary skills and tools to deliver Council services in a safe working environment.

Outcome 1.3

Council's financial position has been managed effectively with the objective of maintaining the sustainability of its financial position. Quarterly budget reviews are undertaken to maintain sustainability and the 2021/2022 budget process has been established to maintain sustainability and better maintain community assets. Work has also commenced on revising and developing an improved Complaints Management Framework – an upgrade to Council's software planned for May to support an increase in standards of service provided to the community.



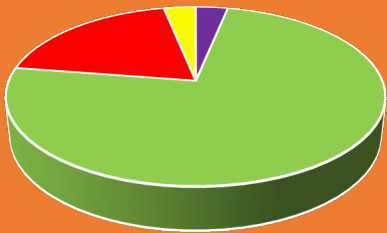


THEME 2: PEOPLE

The Whitsunday region is an inviting and welcoming community with an envious lifestyle. Our region is active, healthy and inclusive, and our residents enjoy access to a range of social, cultural and recreation activities. We are a fair, equitable and affordable community and we respect our region’s diversity.

Quarter 3 Review - Theme 2 Statistics

LEGEND	TOTAL ACTIONS			
	Q1	Q2	Q3	Q4
Completed	1	2	3	
On Target	23	23	24	
Below Target	6	2	0	
Not Proceeding	1	4	3	
Discontinued	N/A	N/A	1	
TOTAL	31			



- Completed
- On Target
- Below Target
- Not Proceeding

Outcome 2.1

To protect the residents and visitors to the Region, Council supports an active Disaster Management Group, with contemporary Management Plans developed for implementation in times of emergency. Mock exercises are undertaken on a regular basis to ensure any response is delivered to minimise the impact on residents.

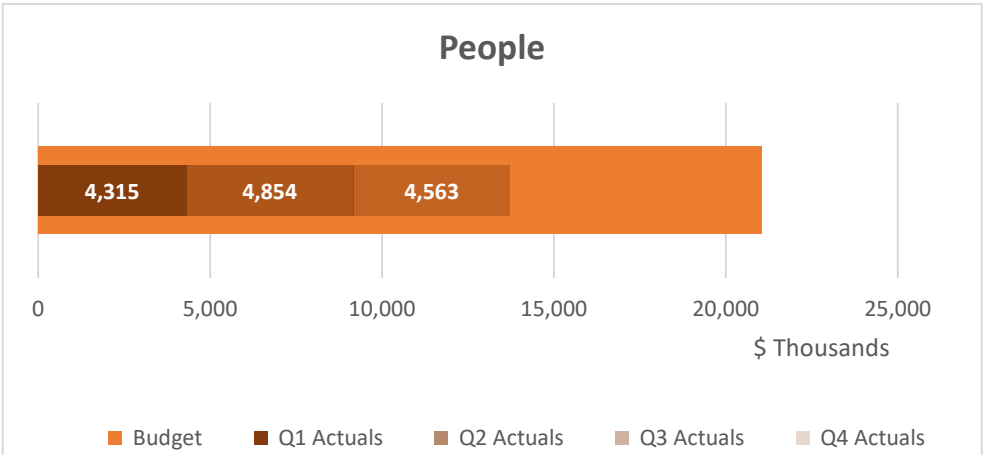
Council continues to partner with emergency service providers and government agencies to ensure the effective resource planning and provision. Community health standards are also maintained through the regular inspection program of Council’s regulatory staff.

Outcome 2.2

Council also promotes a healthy and balanced lifestyle encouraging physical activity through the open space strategy that includes maintenance of its parks, sporting facilities, pools, water parks and lagoon.

The community cultural hubs of libraries and other facilities are also provided for the benefit of residents and supported by funding cultural activities (e.g. through RADF).

In partnership with Queensland Correctional Services (QCS), Council has been able to provide an additional 4,358 hours of work on community projects.



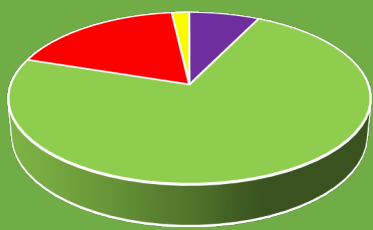


THEME 3: PLACE

The Whitsunday region is thriving and sustainable. Our region’s infrastructure supports our growing population and our towns are well planned, with our unique heritage and character protected. We value our natural environment and work together to protect and enhance our region’s natural assets.

Quarter 3 Review - Theme 3 Statistics

LEGEND	TOTAL ACTIONS			
	Q1	Q2	Q3	Q4
Completed	2	4	5	
On Target	43	40	46	
Below Target	9	10	3	
Not Proceeding	1	1	1	
Discontinued	N/A	N/A	N/A	
TOTAL	55			



- Completed
- On Target
- Below Target
- Not Proceeding

Outcome 3.1

Council continues to maintain an efficient, effective and accountable framework to manage the development of the region, with effective building, planning and development controls. Development of masterplans for Airlie Beach, Collinsville, Bowen and a growth strategy for Cannon Valley are all well progressed to manage growth in the region. Major amendments to Council's planning scheme have progressed to the State Interests stage and is expected to be approved shortly. This and other actions will preserve the unique character of the community and heritage.

Outcome 3.2

Council has also implemented policies and practices to protect and enhance our natural environment with the development of a waste management strategy, coastal hazard reduction, coastal protection and bushfire management to improve resilience of the region.

Pest management (weeds and feral animals) meetings and field days have been facilitated and property pest plans have been reviewed.

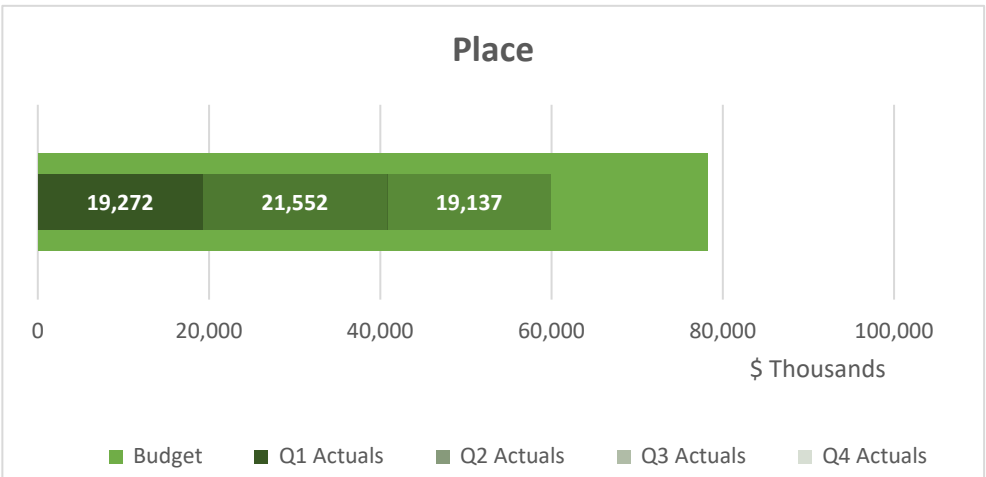
Outcome 3.4

Roads and drainage infrastructure continued to be maintained and developed by Council, in accordance with Council's maintenance schedule and approved construction program. All disaster reconstruction projects are scheduled for completion within the Queensland Reconstruction Authority timeframe (2 years).

The annual review of the water and sewerage master plans are on target for completion, as is the asset renewal priority program. Drinking water standards and environmental compliance are meeting the current standards and requirements.

Outcome 3.3

Council has partnered with the aviation industry, Federal and State Governments to maintain access to the area, despite the Covid-19 shutdowns and constraints. Council is also working with authorities to improve mobile and internet services to the Whitsunday community. Council continues to collaborate with the Department of Transport and Main Roads, to advocate for the implementation of the Bruce Highway Action Plan.



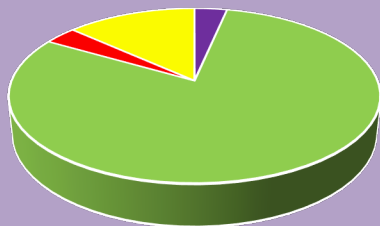


THEME 4: PROSPERITY

The Whitsunday region is the economic hub of North Queensland and the state’s leading regional economy. The diversity of our agriculture, mining, small business and tourism sectors has allowed our region to prosper, with our residents enjoying access to strong education and employment pathways.

Quarter 3 Review - Theme 4 Statistics

LEGEND	TOTAL ACTIONS			
	Q1	Q2	Q3	Q4
Completed	1	1	4	
On Target	24	23	23	
Below Target	1	1	2	
Not Proceeding	4	5	1	
Discontinued	N/A	N/A	N/A	
TOTAL	30			



■ Completed
■ On Target
■ Below Target
■ Not Proceeding

Outcome 4.1

Economic development activities are meeting its milestones, with the Whitsunday Coast Airport on-track to exceed forecasts and partnerships with governments, industry and community developed to create economic opportunities. Activities focussed on Urannah Dam and Abbot Point.

Outcome 4.2

Council continues to support our mining sector, promoting opportunities at Abbot Point and the development of a Mining and Logistics support industry.

Outcome 4.3

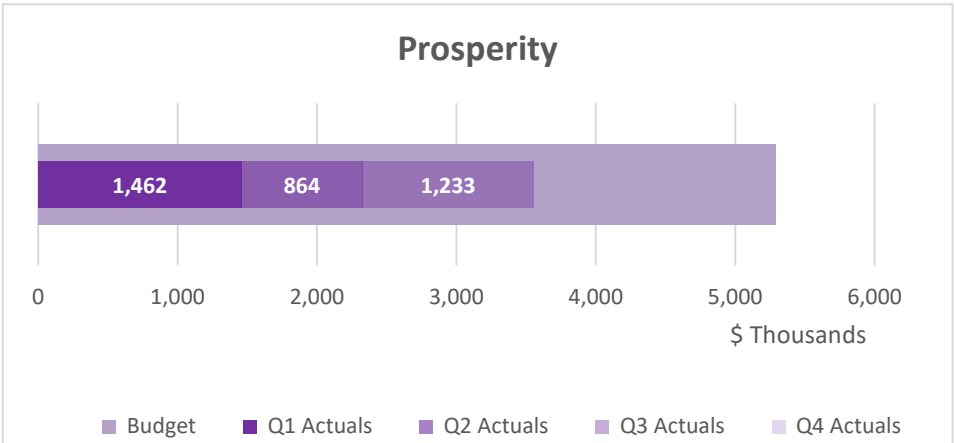
Council has continued to facilitate the growth of the agriculture, horticulture and seafood sectors and is currently assisting in the development of a new Agricultural Capability Statement. Development of an Integrated Transport Strategy to inform and support maintenance of the road network to meet the needs of primary producers and industry stakeholders has been delayed due to constraints in community.

Outcome 4.4

Council has worked with tourism, business and economic development organisations to promote local tourism and small businesses within the region, partnering with Tourism Whitsunday to promote the Whitsundays as a desirable domestic destination and support of local businesses and industry.

Outcome 4.5

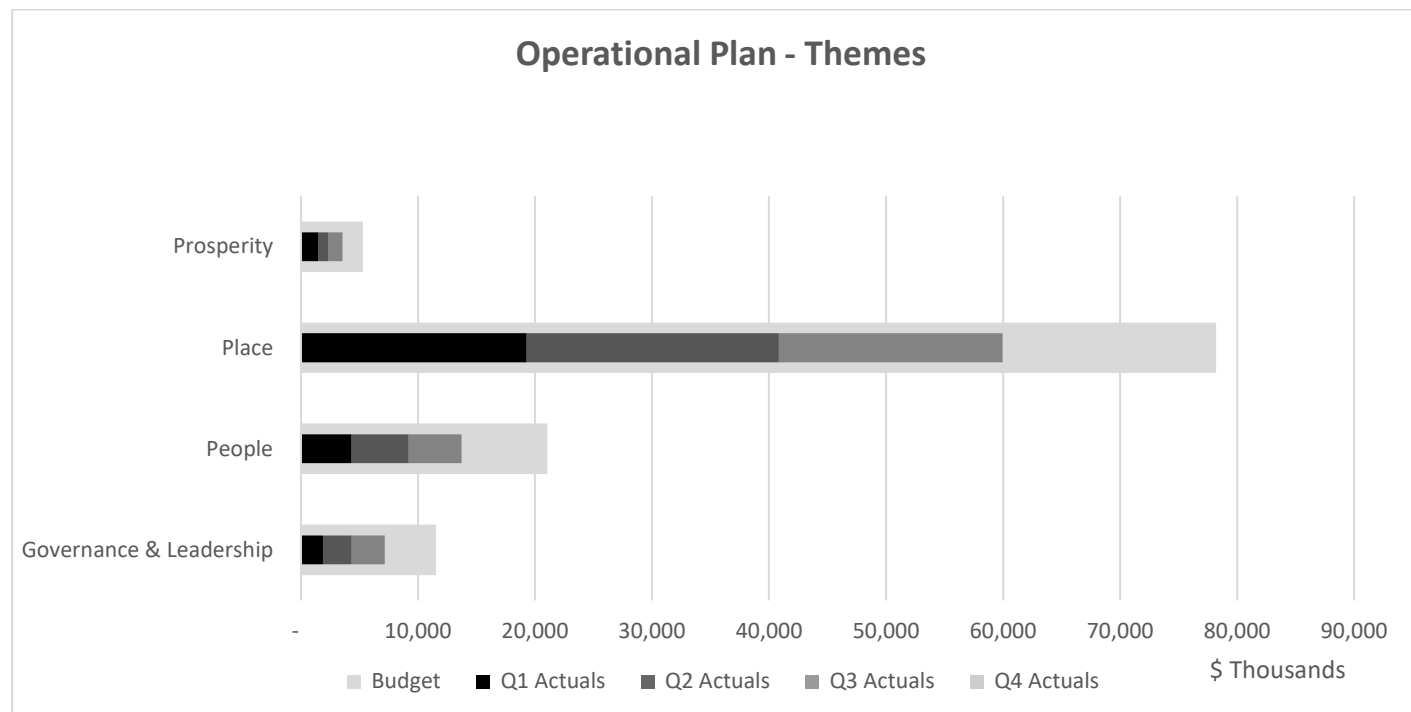
Notwithstanding the impact on local employment of Covid-19, Council supported businesses in the region to generate employment, advocating to State and Federal Government.



Budget Summary – Quarter Three

For the period January 2021 to March 2021

Financial Year 2020/21



Theme	Budget	Q1 Actuals	Q2 Actuals	Q3 Actuals	Q4 Actuals	Total
Governance & Leadership	11,529,999	1,865,894	2,438,495	2,847,860		7,152,250
People	21,045,322	4,315,400	4,854,421	4,562,867		13,732,687
Place	78,204,788	19,272,144	21,551,561	19,137,308		59,961,014
Prosperity	5,292,315	1,461,690	864,093	1,233,270		3,559,053
Total	116,072,423	26,915,129	29,708,570	27,781,305	-	84,405,003

BUDGET SUMMARY

At the end of the March Quarter, the Council maintains an operating surplus position noting that the depreciation expense impacts from a revaluation are yet to be fully recognised within the operating expenses.

Revenues generally remain in line with budget and the expenses are tracking under budget to date with some timing differences expected to see this normalise through the next quarter. Employee costs are being closely monitored with expenses expected to stay within budget due the management of vacancies and filling those throughout the next quarter.

Cash balances continue to be maintained at sound levels with funds set aside for future infrastructure investment forming the majority of this cash balance.

The capital expenditure remains slightly behind. With some projects deferred into next year due to competing priorities with additional external works.

Theme 1: Governance and Leadership

Outcome 1.1 - Our leadership engages with the community and provides open, accountable and transparent local government.

1.1.1 Provide open, accountable and transparent leadership that ensures community confidence in Council and achieves positive outcomes for the Whitsunday region.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.1.1.1	Develop a new Corporate Plan for the five-year period 2021-2026.	Manager Governance and Administration	Corporate Plan adopted by Council.	✓	✓	↑	Public consultation closed 8 April 2020 and a report will be provided to Council for consideration.
1.1.1.2	Develop a formal process for regular reporting to Council and the Community on the status of Council Resolutions.	Manager Governance and Administration	Process adopted by Council.	✓	✓	↑	Quarterly reporting has been initiated: A report will be prepared for a future meeting.
1.1.1.3	Develop a formal process for regular reporting to Council and the Community on the status of Community Catch-up Action Items.	Manager Governance and Administration	Process adopted by Council.	✗	✓	⋯	Community Catch-up suspended during COVID-19 restricted social contact period.
1.1.1.4	Facilitate fraud and corruption risk assessment of the organisation.	Manager Governance and Administration	Risk assessment complete and reported to Council's Audit & Risk Committee.	✓	✓	☑	Fraud and Corruption Risk Assessment undertaken and reported to the Audit and Risk Committee. Policy is currently under review as part of the routine policy review cycle.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

1.1.2 Maintain and enhance Council's Governance Framework to ensure the provision of best practice, accountable and transparent decision-making, which supports Council in meeting its legislative responsibilities.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.1.2.1	Ensure Council's policy register is current and policy reviews are undertaken in accordance with required timeframes.	Manager Governance and Administration	0 Council policies are overdue for review.	✓	✓	↓	Council's Policy Register is up to date, listing 134 policies, of which 110 are current, with a further 24 (18%) that are currently being reviewed. Reminders have been sent to policy owners to finalise their review.
1.1.2.2	Ensure Council's Delegations and Authorised Persons registers are current.	Manager Governance and Administration	Amended or updated Delegable and Authorised Person powers are reported to Council within 60 days of any change in legislation.	✓	✓	↑	Draft process has been documented and will be presented to ELT for review, before further consultation and finalisation (including a report to Council).
1.1.2.3	Enhance Council's reporting on strategic and operational risks.	Manager Governance and Administration	Council's Strategic and Operational Risk Registers are updated and reported on in accordance with Council's Risk Management Framework.	✓	✓	↑	Operational Plan is expected to be completed by end of May 2021 (currently awaiting for Corporate Plan to be finalised).
1.1.2.4	Review Council's Governance Framework.	Manager Governance and Administration	Documented Governance Framework is adopted by Council.	✓	✓	••	Governance Framework drafted, on hold until new Manager, Governance and Administration is appointed.
1.1.2.5	Develop a process through which the Mayor can complete their statutory obligation to conduct a performance appraisal of	Manager Governance and Administration	Performance appraisal process adopted by Council.	✓	✓	↑	A Performance Plan has been agreed to and signed by both parties. Review process is being prepared.

	the Chief Executive Officer.						
1.1.2.6	Develop a Human Rights Plan to ensure compliance with the Queensland Human Rights Act 2019 and grow a human rights culture at Council.	Manager Governance and Administration	Plan adopted by Council.	✓	✓	☑	Policy adopted by Council
1.1.3 Engage with government, industry, business and community to inform Council's decision-making processes.							
Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.1.3.1	Facilitate annual joint meeting with canegrowers.	Manager Governance and Administration	Annual joint meeting with canegrowers is held.	✓	✓	↑	Arrangements for the 2021 meeting are being made.
1.1.3.2	Facilitate quarterly meetings with local Chambers of Commerce.	Chief Executive Officer	Quarterly meetings with local Chambers of Commerce are held.	✓	✓	☑	Meetings are no longer held quarterly, but Councillors have been appointed as representatives to the Chamber of Commerce groups in the region and attend scheduled meetings.

Legend:

Time & Budget: ✓ Yes ✗ No

Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

1.1.4 Communicate Council's objectives and decisions to the community through a variety of communication tools.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.1.4.1	Increase level of reach, engagement and interaction on Council's website and corporate social media.	Manager Corporate Communications and Marketing	15% increase in followers on Facebook 20% increase in followers on Twitter 20% increase in followers on Instagram 20% increase in followers on LinkedIn.	✓	✓	↑	Followers for our corporate page are now over 11,000.
1.1.4.2	Implement new, contemporary website for Whitsunday Regional Council with increased functionality.	Manager Corporate Communications and Marketing	New website launched.	✓	✓	☑	Website launched in March and being monitored by IT and Sarah Collins for any issues.
1.1.4.3	Provide monthly Council Community Update newsletter to appear in all local print media.	Manager Corporate Communications and Marketing	Monthly Council Community Update newsletters provided all local print media.	✓	✓	↑	Monthly full page ads now being supplied to both Whitsunday News and Whitsunday Life.
1.1.4.4	Develop a wide range of Council external branding campaigns and videos aimed at engaging, informing and creating improved relationship between Whitsunday Regional Council and our community.	Manager Corporate Communications and Marketing	8 promotional videos produced inhouse per month.	✓	✓	↑	Up to 15 videos being produced in-house each month for social pages and department updates.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

1.1.5 Implement and enhance Council's Community Engagement Strategy, identifying multiple approaches to inform, consult and involve the community in Council decisions and initiatives.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.1.5.1	Facilitate Community Catchup's in rural parts of the region to engage and consult with residents.	Manager Governance and Administration	Minimum of 4 Community Catchup's held during the financial year.	✗	✓	⋯	Community Catch-up suspended during COVID-19 restricted social contact period.

Legend:

Time & Budget: ✓ Yes ✗ No

Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

Outcome 1.2 - Our leadership partners with government, industry, business and community to deliver positive outcomes.

1.2.1 Build and maintain strong, collaborative and cooperative relationships across all levels of government, industry, business and community.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.2.1.1	Participate in the GWCom (ROC) to ensure collaboration with neighbour local governments.	Chief Executive Officer	Meetings attended. Contribution to GWCom is paid.	✓	✓	↑	Attendance has occurred at scheduled GWCoM Meetings & GWCoM CEO Group Meetings. No contribution is required to be paid.

1.2.2 Identify opportunities for alignment between Council's interests and objectives with those of Federal and State Governments.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.2.1.1	Collaborate with State and Federal members to advocate on broader regional issues.	Chief Executive Officer	Meetings held. Advocacy agenda.	✓	✓	↑	Advocacy with State & Federal members has occurred regularly this quarter.

1.2.3 Partner with government, industry, business and community to promote the Whitsunday region at both a national and international level.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.2.3.1	Participation in GW3 (ROC) to ensure broader regional outcomes.	Chief Executive Officer	Meetings attended. Contributions paid.	✓	✓	↑	Member not appointed to the committee, however, GW3 provides an update to GWCoM Meetings. 50% contribution has been paid in quarter two.

Legend:

Time & Budget: ✓ Yes

✗ No

Status: ↑ On Target

↓ Below Target

☑ Completed

⋯ Not Proceeding

1.2.4 Advocate Council's interests and objectives to government, industry, business and community.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.2.4.1	Develop an advocacy agenda for the Whitsunday region.	Project Coordinator - Regional Skills Investment Strategy	Advocacy document completed.	✓	✓	☑	Complete.

Legend:

Time & Budget: ✓ Yes ✗ No

Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

Outcome 1.3 - Our organisation is innovative, efficient and financially sustainable.

1.3.1 Ensure Council's financial position is effectively managed and sustainable.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.3.1.1	Ensure quarterly budget reviews are completed and adopted by Council.	Chief Financial Officer / Manager Financial Services	Each quarterly budget review is presented to Council for adoption within 60 days of end of each quarter.	✓	✓	↑	Q1 & Q2 have been completed and revised budgets adopted within timeframes. Q3 is on track to be adopted on time.
1.3.1.2	Establish annual budget formulation process for 2021/22 and communicate Internally.	Chief Financial Officer / Manager Financial Services	2021/22 Annual Budget process endorsed by the Executive Leadership Team and communicated internally as required.	✓	✓	↑	Budget formulation for the financial year 2021-22 commences in February 2021. Budgets for 2021-22 are scheduled to be adopted before end June 2021.
1.3.1.3	Maintain Adequate liquid assets (cash, on call deposits, short term funding facilities).	Chief Financial Officer / Manager Financial Services	Liquid assets are maintained at no less than three months operational working capital requirements.	✓	✓	↑	Council's liquid assets are well above minimum required levels.
1.3.1.4	Complete annual procurement of insurance policies to sufficiently mitigate Council's risks.	Chief Financial Officer / Manager Financial Services	Adequate insurance coverage procured by 30 June 2021.	✓	✓	↑	Discussions are on with Council's insurers & brokers for renewal of policies.

Legend:

Time & Budget: ✓ Yes

✗ No

Status: ↑ On Target

↓ Below Target

☑ Completed

⋯ Not Proceeding

1.3.2 Drive a positive, proactive and responsive customer service culture across the organisation.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.3.2.1	Enhance Council employee's ability to resolve customer service requests at first point of contact.	Manager Customer Service	80% of customer service requests are resolved at first point of contact.	✓	✓	↑	FPOC (First Point of Contact) resolution statistics were 80.28% for Q3. FPOC resolution is 81.72% for YTD.
1.3.2.2	Develop an overarching complaints management framework for the organisation which improves internal complaints handling, reduced recurring complaints, improves standards of service to the community and raises standards of decision-making.	Manager Customer Service	Complaints Management Framework adopted by Council.	✓	✓	↑	Work has begun into revising and developing a Complaints Management Framework. New policies have been developed and adopted around managing complaints. Further improvements will come with the implementation of the Authority upgrade in May.

1.3.3 Develop and implement business improvement systems and long-term asset management plans that support innovation and sustainability of service delivery.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.3.3.1	Facilitate annual review of Strategic Asset Management Plans with asset owners.	Chief Financial Officer / Manager Financial Services	Review complete and Strategic Asset Management Plan presented to Council for adoption.	✗	✓	↓	The review of AMPs was delayed due to a significant asset revaluation process and an asset re-componentisation (one asset class) process undertaken. The review of AMPs has commenced and is expected to be completed by end June 2021.
1.3.3.2	Ensure Council's building assets are maintained in accordance with the Asset Management Plan.	Executive Manager Procurement, Property and Fleet	>90% of Asset Management Plan executed.	✓	✓	↑	Councils proactive service program is currently up to date.

							With new resourcing additional asset inspections will occur to reduce reactive customer requests.
1.3.3.3	Complete delivery of the 2020/21 fleet renewal program in accordance with adopted budget	Executive Manager Procurement, Property and Fleet	95% of annual renewal program delivered	✗	✓	↓	The light fleet supply market has been severely affected by the changes in the supply chain due to COVID 19. Lead times are excessive which has resulted in lengthy delays in delivery. Some larger items of plant (Grader, trucks and tractor) will be on order and may be affected by shipping and customs delay as a result of COVID19.
1.3.3.4	Develop and implement an accurate measure of Customer Service Satisfaction within the community.	Manager Customer Service	Publication of these results within Council's Annual Report.	✓	✓	↑	Community Satisfaction Survey was released during Q3. Results from this will be compiled shortly. Additional measures will be implemented with the Authority upgrade.
1.3.3.5	Develop a Customer Service Strategy to provide a roadmap for design of Customer Services including all digital omni-channel, self-service and frontline service centre design.	Manager Customer Service	Customer Service Strategy adopted by Council.	✓	✓	↓	Customer Service Strategy reliant on Authority upgrade and Community Satisfaction Survey results. Strategy to be workshopped, formulated and presented in Q4.
1.3.3.6	Develop ICT Strategic Plan.	Manager Innovation and Technology	ICT Strategic Plan endorsed by Executive Leadership Team.	✓	✓	☑	2021-23 ICT Strategic Plan endorsed by Council.
1.3.3.7	Implement objectives as defined in the 2020 Strategic Direction Group Telecommunications review.	Manager Innovation and Technology	>90% completion of FY20/21 objectives	✓	✓	☑	Recommendations implemented.

1.3.3.8	Monitor ICT governance across the organisation through oversight by the ICT Governance Committee.	Manager Innovation and Technology	ICT Governance Committee meets no less than 10 times per year.	✓	✓	☑	Committee meeting 1 st Thursday of each month. Ten-time target has been met for FY20/21.
1.3.3.9	Develop Applications Road Map.	Manager Innovation and Technology	Applications Road Map developed and endorsed by ICT Governance Committee.	✓	✓	☑	Developed and endorsed, also incorporated into ICT Strategic Plan.
1.3.4 Develop Council's knowledge management systems to make available information as required by the community and council decision makers.							
Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.3.4.1	Implement Strategic Record Keeping Implementation Plan.	Manager Innovation and Technology	>90% completion of planned replacement program.	✗	✗	⋯	SRIP Implementation objectives reliant on system changes. ICT Steering Committee has endorsed organisation move to SharePoint based records management solution, project to implement to commence July 2021. SRIP objectives and processes changes will be met through this project and change management activities.
1.3.4.2	Complete the Office of the Information Commissioner's self-assessment on implementation of right to information and information privacy.	Manager Governance and Administration	Council's assessment score is > 75%	✓	✓	☑	Council assessment completed, scoring 80%.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

1.3.5 Implement procurement initiatives to support and promote the local business sector.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.3.5.1	Ensure all major procurements issued within two weeks of receipt of completed documents.	Executive Manager Procurement, Property and Fleet	100% of major procurements are issued within two weeks of receipt of completed documents.	✓	✓	↑	All major procurement has been issued in accordance with timeframes.
1.3.5.2	Complete annual review of procurement tools & templates (inc Procurement/Contracts Manual).	Executive Manager Procurement, Property and Fleet	Review complete, with any amendments to tools and templates being communicated to all Council employees.	✓	✓	↑	Review of templates completed and currently in use by officers. Changes to templates advised to relevant officers as their requirements are identified.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

1.3.6 Maximise commercial benefits to Council's business units and assets.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.3.6.1	Enhance working relationships with local concrete batch plants	Manager Quarry	Council attains preferred supplier status.	✓	✓	↑	Supply has increased from an average of 800t per month to 1800t in March 2021.
1.3.6.2	Ensure minimum stockpiles align with product peak demand periods in advance of the wet season.	Manager Quarry	Quarry stockpiles are prepared for the wet season.	✓	✓	↑	All customer orders have been met on time and stock balances remain above minimum levels.
1.3.6.3	Identify and implement approved actions to increase quarry revenue	Manager Quarry	Quarry revenue increases by 10% on a yearly basis.	✓	✓	↑	The quarry budgeted on an output of 135 000t for this financial year but has exceeded this target moving 170 000t by Q3.
1.3.6.4	Facilitate and manage Proserpine Tourist Park to a high standard.	Manager Community Development and Libraries	Average annual occupancy rates at Proserpine Tourist Park are 45%.	✓	✓	↑	YTD occupancy rate of 44.5% as at 31 March 2021.
1.3.6.5	Facilitate and manage Wangaratta Caravan Park to a high standard.	Manager Community Development and Libraries	Average annual occupancy rates at Wangaratta Caravan Park are 55%.	✓	✓	↓	YTD occupancy rate of 41% as at 31 March 2021. Due to the type of occupancy, the financial status is on target.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

1.3.7 Improve methods of service delivery to the community.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.3.7.1	Implement measures to maintain a quality call centre average service level (ASL).	Manager Customer Service	>80% calls received answered within 25 seconds.	✓	✓	↑	Call Centre ASL (Average Service Level) for Q3 was 81.1%. Overall, for FY20/21, call statistics are at 81.7% Calls answered within 25 seconds.
1.3.7.2	Complete annual review of Council's Customer Service Charter.	Manager Customer Service	Customer Service Charter reviewed and adopted by Council.	✓	✓	☑	Customer Service Charter was recently updated in new style guide after the LG election. A review of all service standards will proceed after implementation of new CRM system.
1.3.7.3	Develop processes and reporting to assist the organisation in achieving the Customer Request resolution target within the Customer Service Charter.	Manager Customer Service	>90% of Customer Requests to be completed accurately and comprehensively.	✓	✓	↑	To Q3, CRM completion is at 96% within timeframe. Including Call Back CRMs, organisation have completed CRM's at 94% within timeframe.

Legend:

Time & Budget: ✓ Yes ✗ No

Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

Outcome 1.4 - Our workforce is skilled, valued and productive.

1.4.1 Recruit and develop a professional, capable and responsive workforce.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.4.1.1	Implement Corporate training calendar.	Manager Human Resources	Training provided in accordance with Corporate Training Calendar.	✓	✓	↑	Training continues to be delivered as planned.
1.4.1.2	Enhance retention of employees through delivery of a structured induction program.	Manager Human Resources	New employees undertake induction program and complete probation report.	✓	✓	↑	Induction process under review.
1.4.1.3	Complete annual review of Council's employee performance development plan process.	Manager Human Resources	Performance Development Plan process is reviewed and process Communicated.	✓	✓	☑	Completed at start of the cycle in July.

1.4.2 Develop and implement various engagement processes to effectively communicate Council's objectives and decisions to staff.

Operational Plan Action(s)		Responsibility	Measure	Q2		Status	Comments
				Time	Budget		
1.4.2.1	Provide bi-monthly digital staff newsletters which update indoor and outdoor workforces on Council's objectives and decisions.	Manager Corporate Communications and Marketing	Digital staff newsletters produced and distributed on a bi-monthly basis.	✓	✓	↑	These are now monthly newsletters initiated by the CEO.

1.4.3 Develop and implement a workplace cultural transformation program that promotes innovation, productivity and best business practice across the organisation.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.4.3.1	Facilitate Information Technology Systems and Network Security training for new users within 4 weeks of commencement of employment with Council.	Manager Innovation and Technology	>90% of new users are trained within 4 weeks of commencement of employment with Council.	✗	✓	↓	Network security training program announced to all staff April 2021. Online training program for all computers users commences 19 April 2021. The program will run for 6 months to train existing staff. The same program will be applied for all new starters by human resources. Refresher training to occur on key topics annually.
1.4.3.2	Facilitate Information Management training for new users within 8 weeks of commencement of employment with Council.	Manager Innovation and Technology	>90% of new users are trained within 8 weeks of commencement of employment with Council.	✗	✓	↓	Training program on staff records developed and to be refreshed. This program is based on Information Management policy and procedures. This program is being finalised for delivery to all staff and new starters. Systems training on records management will remain on hold until the objectives of the SRIP are implemented. This is because Council is moving to change systems that will change the way staff physically manage records.
1.4.3.3	Facilitate annual procurement and contract management training program.	Executive Manager Procurement, Property and Fleet	Training provided to nominated staff.	✗	✓	↓	Council has completed focussed training to a number of branches/departments. Specialist training in contract management and specification writing has been identified for training. Draft Procurement Policy will be the catalyst for a whole of Council training program.

1.4.3.4	Develop a report writing guideline to assist Council employees.	Manager Governance and Administration	Report writing guideline endorsed by Executive Leadership Team and available to all staff.	✓	✓	↑	Draft completed, awaiting Director feedback and approval.
1.4.4 Provide for the safety, security, health and well-being of Council employees and contractors.							
Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
1.4.1.1	Implement Workplace Health and Safety Management System Plan.	Manager Human Resources	Completion of plan.	✓	✓	↑	WHS Plan is continually reviewed to ensure legal compliance and alignment to Council values.
1.4.4.2	Attain compliance with minimum requirements of annual Workplace Health and Safety Audit.	Manager Human Resources	Compliance with minimum requirements attained.	✓	✓	↑	Workplace Health & Safety audit to be undertaken by end of June 2021.

Legend:

Time & Budget: ✓ Yes ✗ No

Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

Theme 2: People

Outcome 2.1 - Our region is active, healthy, safe and resilient.

2.1.1 Maintain and develop Council's emergency and disaster management planning, prevention, response and recovery capabilities.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.1.1.1	Facilitate annual review of Whitsunday Disaster Management Plan in accordance with s59 Disaster Management Act 2003.	Disaster Management Coordinator	Whitsunday Disaster Management Plan is reviewed and adopted by Council	✓	✓	↑	Disaster Management Plan updated and redesign by end of May 2021.
2.1.1.2	Facilitate annual Disaster Management Exercise to review and assess disaster management and disaster response capability of Whitsunday Disaster Management group in accordance with s30 & s80 Disaster Management Act 2003.	Disaster Management Coordinator	Disaster Management Exercise undertaken, reviewed and outcomes reported to Council.	✓	✓	☑	Undertaken review of outcomes with LDMG.
2.1.1.3	Implement approved annual servicing, maintenance and upgrades of Council owned and operated Flood Warning Systems, including Rainfall and River Stations, Automatic Weather Stations and Flood Cameras.	Disaster Management Coordinator	Annual servicing, maintenance and upgrade work complete.	✓	✓	↑	Engaged BOM to undertake commissioning May – June 2021.

2.1.1.4	Facilitate annual review of Council's Business Continuity Plan(s) and undertake BCP test exercise to review and assess the organisations response capability.	Manager Governance and Administration	Business Continuity Plan(s) reviewed and endorsed by Executive Leadership Team. Exercise undertaken, reviewed and outcomes reported to Council's Audit & Risk Committee.	✓	✓	☑	BCP reviewed and updated as part of Council's COVID-19 response 2020.
2.1.1.5	Monitor Council's preparedness for a business disruption event through regular meetings of relevant officers	Manager Governance and Administration	Meetings to discuss business disruption events and business continuity are held at least 1 in every 6 months.	✓	✓	↑	Meeting scheduled for end of May 2021.
2.1.2 Continue to partner with emergency service providers, government agencies and recovery authorities to ensure effective resource planning and provision.							
Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.1.2.1	Monitor preparedness of the Disaster Management Group through regular meetings.	Disaster Management Coordinator	Disaster Management group meetings are held at least 1 in every 6 months.	✓	✓	☑	Six (6) meetings held this financial year (FY20/21) with one more planned.
2.1.2.2	Support State Emergency Services as required.	Disaster Management Coordinator	>75% of allocated funds expended on provision of agreed level of support to the State Emergency Service (SES).	✓	✓	↑	Some expenditure still to be allocated to operational items.

2.1.3 Implement, enforce and review community health regulations and standards and deliver a timely and effective response to emerging health issues.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.1.3.1	Ensure Local Law & Animal Management complaints and environmental, litter, asbestos and public health complaints are investigated within 10 business days.	Manager Health, Environment and Climate	90% of complaints are investigated within 10 business days.	✓	✓	↑	Complaints investigated within corporate timeframes.
2.1.3.2	Ensure Prescribed Activities under the Local Law are audited annually.	Manager Health, Environment and Climate	Annual audit complete.	✓	✓	↑	Routine annual audits conducted.
2.1.3.3	Ensure Food Business & Food Safety Programs are audited annually.	Manager Health, Environment and Climate	Annual audit complete.	✓	✓	↑	Routine annual audits conducted.
2.1.3.4	Ensure Personal Appearance & Devolved Environmentally Relevant Activities Services are audited annually.	Manager Health, Environment and Climate	Annual audit complete.	✓	✓	↑	Routine annual audits conducted.

2.1.4 Promote healthy and balanced lifestyles and encourage physical activity.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.1.4.1	Promote Council owned facilities that relate to healthy and active lifestyles.	Director Community Services	Council owned facilities related to healthy and active lifestyles are promoted.	✓	✓	↑	Facilities promoted and available at all times.

Outcome 2.2 - Our region is inclusive and motivated by a range of social, cultural and recreation opportunities.

2.2.1 Effectively maintain public spaces and ensure they are accessible to people of all ages and abilities.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.2.1.1	Develop an Open Space Strategy	Manager Strategic Planning	Open Space Strategy adopted by Council.	✓	✓	↑	In final stages of development.
2.2.1.2	Maintain patronage of 100,000 people per year for Council's pools and lagoon	Manager Community Development and Libraries	Annual pools and lagoon attendance.	✓	✓	↑	YTD patronage for the lagoon and pools is approximately 207,815 as at 31 March 2021.
2.2.1.3	Asset Management Plans complete for pools and lagoon.	Manager Community Development and Libraries	Asset Management Plans complete for pools and lagoon by June 2021.	✓	✓	↑	The development of the draft plans is under way and should be completed as scheduled.
2.2.1.4	Annual operation plans established for function/entertainment centres.	Manager Community Development and Libraries	Business and operational plans developed for Flagstaff Hill Cultural and Conference Centre and Proserpine Entertainment Centre.	✗	✓	⋯	The PEC Manager was employed in late March. Operational plan development to commence in Q4.

2.2.2 Effectively maintain and develop community hubs, libraries and facilities across the Whitsunday region.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.2.2.1	Ensure Council's library collection is modern and current.	Manager Community Development and Libraries	50% of library collection has been acquired within the last 5 years.	✓	✓	↑	Collection is regularly updated during the year and older stock removed.

2.2.2.2	Provide a home library program service that promotes access and inclusion.	Manager Community Development and Libraries	Service is completed on schedule and within budget.	✓	✓	↑	All home services returned to normal in Q3 allowing for social distancing requirements.
2.2.2.3	Provide high quality library facilities to the public.	Manager Community Development and Libraries	Libraries available to the public as advertised.	✓	✓	↑	All libraries have been open as per normal hours in Q3 allowing for social distancing requirements.
2.2.2.4	Provide access to computers at Council operated libraries.	Manager Community Development and Libraries	Library computers are available at the advertised times.	✓	✓	↑	A few issues regarding WIFI connectivity for printers, but otherwise good availability.

2.2.3 Develop systems and promote the funding of local sport and recreation facilities.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.2.3.1	Support the Whitsunday community by identifying & sourcing funding opportunities for community development.	Manager Community Development and Libraries	Community Development opportunities are completed on time and within budget.	✓	✓	↑	Council provided support for 18 community group events/activities in Q3.
2.2.3.2	Support the Whitsunday community through the facilitation of community and RADF grants.	Manager Community Development and Libraries	Community & RADF Grant Applications are decided within corporate timeframes.	✓	✓	↑	The easing of COVID restrictions has seen a similar number of grant applications received in Q3 as was received in Q2.
2.2.3.3	Provide advice and information to community groups of external funding grants that are available.	Manager Community Development and Libraries	Information about funding opportunities from external bodies is disseminated to community groups within 7 days of receipt of information.	✓	✓	↑	On track.

2.2.4 Develop systems and promote the funding of local sport and recreation facilities.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.2.4.2	Complete an investigation into Affordable Housing.	Manager Strategic Planning	Affordable Housing Investigation completed with recommendations.	✓	✓	↑	Investigations continuing.

2.2.5 Encourage cooperation between community and sporting groups and maximise benefits to sporting and recreation facilities across the Whitsunday region.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.2.5.1	Support and promote community and sporting events held at Council owned recreation facilities.	Manager Community Development and Libraries	Monthly report provided to Council on community and sporting events promoted.	✓	✓	↑	On target.

2.2.6 Support community groups in facilitating a variety of cultural, community, sporting and recreation activities, events and programs.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.2.6.1	Support the Whitsunday community through the facilitation of the community grants and donations programs.	Manager Community Development and Libraries	175 Community & Sporting Groups Funded.	✓	✓	↑	Some 29 clubs received approximately \$46,496.00 in grants, donations or sponsorships in Q3.

Legend:

Time & Budget: ✓ Yes

✗ No

Status: ↑ On Target

↓ Below Target

☑ Completed

⋯ Not Proceeding

2.2.7 Promote volunteerism and encourage the participation of volunteers in community activities.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.2.7.1	Facilitate civic events which include volunteers.	Manager Community Development and Libraries	Council civic events are completed on time and within budget.	✓	✓	↑	Council held four events with 422 participants in Q3.
2.2.7.2	Facilitate annual Whitsunday Schoolies event.	Manager Community Development and Libraries	Whitsunday Schoolies is completed on time and within budget.	✗	✗	⋯	Council elected to permanently withdraw from the Whitsunday Schoolies program.
2.2.7.3	Facilitate regular work camps in partnership with QCS.	Manager Community Development and Libraries	6,000 hours spent on community group activities/projects throughout the financial year.	✓	✓	↑	As at 31 March 2021, the Work Camp has completed 4,358 hours of work on community projects.

2.2.8 Advocate to State and Federal Governments for enhanced human services and social infrastructure across the Whitsunday region.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
2.2.8.1	Advocacy agenda incorporates impaired services and access.	Manager Community Development and Libraries	Impaired services and access are included in Council's advocacy agenda.	✗	✓	⋯	The process is yet to be implemented.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

Theme 3: Place

Outcome 3.1 - Our built environment is well planned, effectively managed and protects our region's heritage and character.

3.1.1 Develop and implement an efficient, effective and accountable framework for managing the growth and development of the Whitsunday region.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.1.1.1	Ensure Building referrals, applications, complaints and inspections are managed within required timeframes.	Manager Building and Plumbing	>90% of building referrals, applications, complaints and inspections are managed within required timeframes.	✗	✓	↑	Investigations triaged and high priorities investigated within timeframes. Limited resources placing pressure on timeframes will be rectified soon.
3.1.1.2	Ensure all plumbing applications, complaints, investigations and pool safety certificates are completed/decided within required timeframes.	Manager Building and Plumbing	>90% of plumbing applications, complaints, investigations and pool safety certificates are completed/decided within 10 business days.	✓	✓	↑	All requirements investigated within statutory timeframes. Resignation of Cadet Building Certifier has left vacancy within team.
3.1.1.3	Ensure Development Applications are decided within statutory timeframes.	Manager Development Assessment	>90% of Development Applications are determined within statutory Timeframes.	✓	✓	↑	Application approval processes within statutory timelines.
3.1.1.4	Ensure Engineering (Op Works) Applications and Inspections are completed within required timeframes.	Manager Development Assessment	>90% of Operational Works applications and inspections are completed within required timeframes.	✓	✓	↑	Application approval processes within statutory timelines.

3.1.1.5	Undertake Major Amendment Package to Whitsunday Regional Council Planning Scheme.	Manager Strategic Planning	Public notification process completed	✓	✓	↑	Currently with State Government for State Interest Review.
3.1.1.6	Develop a revised Local Government Infrastructure Plan.	Manager Strategic Planning	Local Government Infrastructure Plan (Version 2) submissions considered by Council.	✓	✓	↑	In final stages of preparation.
3.1.1.7	Develop a Cannon Valley Growth Strategy.	Manager Strategic Planning	Cannon Valley Growth Strategy adopted by Council.	✓	✓	↑	In final stages of preparation.
3.1.1.8	Develop a Bowen Masterplan.	Manager Strategic Planning	Bowen Masterplan Adopted by Council.	✓	✓	↑	At public consultation.
3.1.1.9	Develop a Collinsville Masterplan.	Manager Strategic Planning	Collinsville Masterplan Adopted by Council.	✓	✓	↑	At public consultation.
3.1.1.10	Develop a Greater Airlie Beach Area Masterplan.	Manager Strategic Planning	Greater Airlie Beach Area Masterplan Adopted by Council.	✓	✓	↑	In final stages of drafting.
3.1.1.11	Develop Open Space Guidelines.	Manager Strategic Planning	Open Space Guidelines Adopted by Council and approved for Development Manual Planning Scheme Amendment.	✓	✓	↑	In final stages of preparation.

Legend:

Time & Budget: ✓ Yes ✗ No

Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

3.1.2 Develop and implement strategies to preserve the unique character of our community and heritage places.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.1.2.1	Develop Indigenous Land Use Agreements (ILUA) with Traditional Owner Groups in the Whitsunday local government area.	Facilitator Cultural Heritage and CILF	ILUA's established with 80% of Traditional Owner Groups in the Whitsunday region.	✓	✓	↑	3 ILUA's established and registered.
3.1.2.2	Complete Council's Reconciliation Action Plan.	Facilitator Cultural Heritage and CILF	Reconciliation Action Plan adopted by Council.	✓	✓	↑	RAP adopted by Council during Q3.
3.1.2.3	Complete adopted maintenance schedules for all Parks and Gardens assets.	Manager Parks and Gardens	Adopted maintenance schedules for all P&G Assets completed on time and within budget.	✓	✓	↑	All P&G maintenance schedules have been completed within timeframe for this quarter.

3.1.3 Advocate the Whitsunday region's planning and growth needs to Federal and State Governments.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.1.3.1	Advocate the objectives of the Integrated Transport Strategy to Federal and State Governments.	Executive Manager Roads and Drainage	Integrated Transport Strategy communicated to Federal and State Governments and used to inform future versions of the Regional Transport Plan.	✗	✓	↑	Community consultation was delayed during COVID restrictions. Internal consultation has been finalised and will be released for public consultation in the near future.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

Outcome 3.2 - Our natural environment is valued and sustainable.

3.2.1 Develop and implement policies and strategies that protect and enhance the Whitsunday region's natural environment.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.2.1.1	Develop a Waste Collection Policy.	Manager Waste and Recycling Services	Waste Collection Policy adopted by Council.	✗	✓	↓	Priority given to RFT for Waste Collections contract. Draft in progress with revised target completion of 23 June 2021.
3.2.1.2	Revise and develop Landfill Development Plans for Bowen and Kelsey Creek Landfills.	Manager Waste and Recycling Services	Plans adopted by Council.	✓	✓	↑	In progress.
3.2.1.3	Review current Waste Management Strategy to align with Queensland Government Waste Strategy.	Manager Waste and Recycling Services	Strategy reviewed and adopted by Council.	✗	✓	↓	On hold – Due to discussions with Mackay Regional Council for Regional approach to Strategy development.
3.2.1.4	Develop a Coastal Hazard Adaptation Plan (CHAS) that identifies coastal hazards and considers the impacts of climate change on our coastal communities.	Coordinator Natural Resource Management & Climate	Coastal Hazard Adaptation Plan (CHAS) adopted by Council.	✓	✓	↓	A Draft CHAS will be available for Council on the 21 st of April. Still aiming to have the CHAS adopted by the end of June 2021 or early July.
3.2.1.5	Develop business cases for regionally significant projects that improve the resilience of the Whitsunday region to the impacts of climate change.	Coordinator Natural Resource Management & Climate	Annual Climate Change workplan completed and implemented. (Develop and seek funding for the implementation of climate change related projects such as Proserpine heat reduction feasibility	✓	✓	↑	There are a Climate change projects underway and in development.

			and decarbonisation tourism activities.)				
3.2.1.6	Develop, review and implement community bushfire management plans.	Coordinator Natural Resource Management & Climate	Implement and complete the annual Bushfire Management Plan program.	✓	✓	↑	The Council has endorsed five Community bushfire Plans this financial year. The fire break maintenance program is underway.
3.2.1.7	Develop, review and implement coastal foreshore plans, including beach nourishment and coastal protection works.	Coordinator Natural Resource Management & Climate	Implement and complete the annual coastal management program.	✓	✓	↑	The Council has developed one coastal foreshore Plan for Frog Rock Coastal reserve.

3.2.2 Develop water and waste services and systems that ensure the integrity of the Whitsunday region's natural environment.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.2.2.1	Ensure compliance with Environmental Licence conditions and any DES requirements arising from Environmental Inspections.	Manager Waste and Recycling Services	Zero non-compliances	✓	✓	↑	Capital works including planning and design for future works in progress to address Environmental Protection Orders issued in 2019-2020.
3.2.2.2	Attain annual landfill waste diversion.	Manager Waste and Recycling Services	20% of landfill waste diverted.	✓	✓	↑	On Target.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

3.2.3 Support and facilitate a variety of community awareness initiatives and programs that promote the Whitsunday region's natural environment.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.2.3.1	Facilitate NRM Education Workshop & Field Days.	Coordinator Natural Resource Management & Climate	Develop complete an annual community engagement and extension plan to share natural resource management ideas and information. This will involve regional NRM groups.	✓	✓	↑	The WRC pest management annual report was developed and released to stakeholders in September 2020. Council officers have attended three field days this quarter and four pest management stakeholder meetings.

3.2.4 Partner with stakeholders to mitigate the effects of pests on the Whitsunday region's natural environment.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.2.4.1	Develop and/or review Property Pest Plans for the region.	Coordinator Natural Resource Management & Climate	Whitsunday Biosecurity Plan, annual weed management program and annual feral animal control program implemented and completed.	✓	✓	↑	The Council is continuing to review and develop Property Pest Plans.
3.2.4.2	Provide a response to Declared Weeds customer complaints within agreed timeframes.	Coordinator Natural Resource Management & Climate	>95% of declared weeds customer complaints responded to within agreed timeframes.	✓	✓	↑	The complaint responses are being responded generally to within timeframes.

3.2.4.3	Implement treatment of declared weeds on State & Council Controlled Roads.	Coordinator Natural Resource Management & Climate	Annual RMPC declared weed schedule completed.	✓	✓	↑	The RMPC declared weed program is underway
3.2.4.4	Facilitate feral animal ground baiting activities within the region.	Coordinator Natural Resource Management & Climate	Implement and complete annual feral animal baiting program.	✓	✓	↑	The feral animal baiting program is underway.
3.2.4.5	Facilitate aerial shooting activities throughout the region.	Coordinator Natural Resource Management & Climate	Implement and complete the approved annual aerial shooting program.	✓	✓	↑	The aerial shooting program is underway for this financial year. There have been 18 shoots so far with 6 to go.
3.2.4.6	Implement treatment to known mosquito breeding sites.	Coordinator Natural Resource Management & Climate	Implement and complete the approved annual mosquito management program.	✓	✓	↑	Council officers are responding to mosquito complaints and treating.

3.2.5 Promote the conservation of environmental assets including the Great Barrier Reef, beaches and wetlands.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.2.5.1	Develop, review and implement a Reef Guardian Council Annual Plan for the financial year.	Coordinator Natural Resource Management & Climate	Council adopt the annual Reef Guardian Council Action Plan.	✓	✓	↑	The Council has adopted the Reef Guardian Action Plan for this financial year.

Outcome 3.3 - Our region is accessible and connected.

3.3.1 Improve the utilisation of Council owned aerodromes and aviation assets.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.3.1.1	Develop Annual Business Plan to incorporate air travel targets for all assets.	Chief Operating Officer – Aviation and Tourism	Number of RPT Services and number of flights.	✓	✓	●●●	This activity is unable to be completed until the Covid situation is resolved. The changes affecting the airport have almost occurred a weekly basis. The situation is fluid, and we are managing on a day-to-day basis and are remaining operationally agile.

3.3.2 Partner with Federal and State Governments to develop and maintain a high-quality transport and road network.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.3.2.1	Develop an Integrated Transport Strategy aimed at maintaining a connected transport network throughout the Whitsunday region.	Executive Manager Roads and Drainage	Integrated Transport Strategy adopted by Council.	✓	✓	↑	Community consultation was delayed during COVID restrictions. Internal consultation has been finalised and will be released for public consultation in the near future.

3.3.3 Advocate for improved telecommunications across the Whitsunday region.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.3.3.1	Develop funding applications for additional blackspots that can be applied for when funding rounds open.	Manager Innovation and Technology	Funding applications prepared and submitted when funding rounds open.	✓	✓	☑	Process and letters of support are in place for priority black spot sites. Council continues to work with service providers and state and federal grants team to improve mobile and internet services within the Whitsunday's.

3.3.4 Advocate for the implementation of the Bruce Highway Action Plan.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.3.4.1	Council work collaboratively with the TMR to assist in the implementation of the plan through its RMPC contract arrangements.	Director Infrastructure Services	Council hold quarterly meetings with the TMR Regional Director.	✓	✓	↑	Executive Manager Roads & Drainage is in regular contact with appropriate TMR Staff (including Regional Director) and TMR are satisfied with delivery of RMPC Contract.

Legend:

Time & Budget: ✓ Yes

✗ No

Status: ↑ On Target

↓ Below Target

☑ Completed

⋯ Not Proceeding

Outcome 3.4 - Our region is accessible and connected.

3.4.1 Develop and maintain effective roads and drainage infrastructure, networks and facilities

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.4.1.1	Complete designs for 2021/22 pre-planned roads and drainage capital works program Implementation of MMS System.	Executive Manager Roads and Drainage	>75% of designs completed 100% Implemented.	✓	✓	↑	Maintenance Management System (MMS) has been fully implemented for State and Local Road networks. Currently in pre-planning for expansion to other asset classes.
3.4.1.2	Develop and implement maintenance schedule for road related works.	Executive Manager Roads and Drainage	100% of scheduled maintenance road works are completed on time and budget.	✓	✓	↑	Forward plans are in place for known issues and include flexibility to respond to emergent issues as needed.
3.4.1.3	Develop and implement road construction program.	Deputy Director Infrastructure	Road construction programs are completed according to approved schedule on time and budget.	✓	✓	↑	Roads' capital program is on schedule. Team are currently looking at conducting works on unapproved sections from DRFA claims to finish out the year.
3.4.1.4	Complete designs for 2021/22 stormwater and drainage pre-planned capital works program.	Executive Manager Roads and Drainage	100% of designs completed.	✓	✓	↑	Designs are completed for currently approved projects.
3.4.1.5	Ensure drainage network is maintained in accordance with approved service levels as identified in the Transport Asset Management Plan.	Executive Manager Roads and Drainage	100% of drainage network is maintained as per the Transport Asset Management Plan.	✓	✓	↑	Drainage network is currently being maintained consistent with historical levels and works are progressing on implementing a proactive maintenance program of major surface drains.
3.4.1.6	Develop and implement maintenance schedule for stormwater drainage related works.	Executive Manager Roads and Drainage	>90% of scheduled maintenance stormwater drainage works are completed on time and budget.	✓	✓	↑	Drainage network is currently being maintained consistent with historical levels and works are progressing on implementing a proactive maintenance program of major surface drains.

3.4.1.7	Develop and implement stormwater drainage construction program.	Executive Manager Roads and Drainage	Stormwater drainage construction programs are completed according to approved schedule on time and budget.	✓	✓	↑	Nominated Stormwater Projects have been delivered as part of the annual capital works program.
3.4.1.8	Implement 2020 DRFA reconstruction program.	Disaster Recovery Project Director	>75% of program complete	✗	✓	↓	All Contracts for program have been awarded. Three months of wet weather have delayed projects commencing. Forecasting 40% of program complete by EOFY, and 100% complete within QRA timeframe.

3.4.2 Develop and maintain effective water and waste water infrastructure, networks and facilities.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.4.2.1	Complete annual review of network master plans for water, sewerage and recycled water networks and update as required to meet the region's needs.	Chief Operating Officer – Whitsunday Water	Annual reviews completed and reported to Council.	✓	✓	↑	On Target for completion.

3.4.3 Develop integrated asset management plans to effectively manage and maintain road, water and waste water infrastructure and ensure assets meet the demands of a growing population

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.4.3.1	Complete asset renewal priority annual programs (i.e. Sewer relining, Unlined CI Fitting replacement, switchboards, pumps, bores and meter replacement).	Chief Operating Officer – Whitsunday Water	>90% annual programs complete.	✓	✓	↑	On Target for completion.

3.4.4 Deliver effective customer focussed water services that protect the public health.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.4.4.1	Ensure compliance with Environmental Licence conditions.	Chief Operating Officer – Whitsunday Water	No offences received.	✓	✓	↑	On Target.
3.4.4.2	Ensure compliance with Drinking Water Quality Management Plans.	Chief Operating Officer – Whitsunday Water	Samples meet ADWG	✓	✓	↑	On Target.
3.4.4.3	Ensure compliance with Service Indicators as detailed in the Whitsunday Regional Water and Waste Annual Performance Plan 2019-2020.	Chief Operating Officer – Whitsunday Water	>95% compliance	✓	✓	↑	On Target.

3.4.5 Develop a planned approach to securing the Whitsunday region's water supply.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.4.5.1	Complete detailed design for Cannonvale Bulk Water Pipeline Upgrade Project.	Chief Operating Officer – Whitsunday Water	Designs completed and reported to Council.	✓	✓	☑	Completed.
3.4.5.2	Implement priority waterway restoration projects to maintain public and private infrastructure and enhance environmental condition.	Coordinator Natural Resource Management & Climate	Annual riparian waterway improvement program of works completed.	✓	✓	↑	The Twin Creek revegetation project – stage 2 is almost completed.

3.4.6 Partner with Federal and State Governments to enhance the Whitsunday region's capacity for ongoing development and infrastructure maintenance

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.4.6.1	Complete RMPC contracted works Implement IMS System for RMPC construction works.	Executive Manager Roads and Drainage Deputy Director Infrastructure	RMPC contracted works delivered on time and budget IMS System developed and implementation commenced.	✓	✓	↑	RMPC contract currently progressing with no issues and to the satisfaction of TMR. Procurement of the IMS system has commenced.
3.4.6.2	Complete 2019 DRFA program.	Disaster Recovery Project Director	100% of program complete.	✓	✓	↑	Program approximately 90% complete. Progressing well as per program and complete by June 2021.
3.4.6.3	Complete 2020 DRFA program damage assessment and submit to QRA for approval.	Disaster Recovery Project Director	The 2020 DRFA program damage assessment has been submitted to QRA for approval.	✓	✓	☑	Damage assessment complete and approved by QRA.
3.4.6.4	Deliver Shute Harbour project construction.	Disaster Recovery Project Director	Project progressing in accordance with project plan.	✗	✗	↓	Additional works currently being scoped for the project (new Small Tourism building and change to top floor main terminal building). Likely completion date for project mid-September 2021. Council is seeking from QRA previously approved, and additional funding to complete the project.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

3.4.7 Engage with Federal and State Governments regarding regional and national water security issues.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
3.4.7.1	Representation of the Bowen Utilities PCG.	Chief Operating Officer – Whitsunday Water	Active participation of the PCG – Attendance of 75% of scheduled meetings	✓	✓	↑	On target with attendance KPI.
3.4.7.2	Advocate to State and Federal Government for a Burdekin Bowen pipeline to support the local agriculture sector.	Chief Operating Officer – Whitsunday Water	State and Federal member have been engaged with regarding this issue.	✓	✓	☑	Feedback Given to relevant State and Federal department consultation reports.

Legend:

Time & Budget: ✓ Yes

✗ No

Status: ↑ On Target

↓ Below Target

☑ Completed

⋯ Not Proceeding

Theme 4: Prosperity

Outcome 4.1 - Our infrastructure enables economic development and facilities investment opportunities.

4.1.1 Implement and enhance Council's Economic Development Strategy

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.1.1.1	Implementation of Actions for the Economic Development Strategy as agreed by Council for the year ended 30 June 2021.	Project Coordinator - Regional Skills Investment Strategy	Reports provided to Council on a monthly basis which demonstrate progress against actions listed within the Economic Development strategy.	✓	✓	↑	Updates provided with Development Service monthly report provided to Council at the first Council Meeting of each month.
4.1.1.2	Develop business cases for projects identified in Council's Economic Development Strategy which can be updated or adapted when funding opportunities arise.	Project Coordinator - Regional Skills Investment Strategy	6 business cases developed in 2020/21.	✓	✓	↓	Progress continues with 3 already completed.
4.1.1.3	Review Council's Major Festivals and Events Attraction Strategy and Policy.	Manager Community Development and Libraries	Review complete and revised documents presented to Council for adoption.	✗	✓	⋯	Strategy is on hold in 2020/21 due to budgetary and resourcing constraints.

Legend:

Time & Budget: ✓ Yes ✗ No

Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

4.1.2 Develop the Whitsunday Coast Airport as a significant transport and exports hub and regional economic driver.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.1.2.1	Identify and implement approved actions to increase revenue over previous financial year.	Chief Operating Officer – Aviation and Tourism	Aeronautical revenue increases by 10% over previous financial year.	✓	✓	↑	We are on track to exceed forecasted revenue against budget. Please note the result will be dependant on borders remaining open and covid situation not escalating.
4.1.2.2	Develop and implement a Whitsunday Coast Airport Safety and Security Management Plan.	Chief Operating Officer – Aviation and Tourism	0 safety and security alerts issued during Civil Aviation Safety Authority and Office of Transport Security surveillance activity.	✓	✓	↑	Please note, there was an internal incident, however not reportable to CASA. A full tap root investigation was conducted with a range of measures implemented to mitigate any risk of this occurring moving forward.
4.1.2.3	Ensure annual maintenance of all aeronautical facilities is completed according to approved schedule.	Chief Operating Officer – Aviation and Tourism	Annual maintenance program to be completed on time and within budget.	✓	✓	↑	Delivered within time and within budget.

4.1.3 Partner with government, industry, business and community to create economic opportunities through encouraging and attracting investment to the Whitsunday region.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.1.3.1	Enhance working relationships with key industry and business regarding economic development of the Whitsunday Region.	Project Coordinator - Regional Skills Investment Strategy	Reports provided to Council on a monthly basis which demonstrate consultation and engagement with key industry and business.	✓	✓	↑	Stakeholder engagements are reported within Development Services Monthly Report which is provided to Council at the first Council Meeting of each month.

4.1.4 Advocate for the construction of the Urannah Dam and improvements to the Burdekin Falls Dam.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.1.4.1	Representation of the Bowen Utilities PCG.	Chief Operating Officer – Whitsunday Water	Active participation of the PCG – Attendance of 75% of scheduled meetings.	✓	✓	↑	On target with Attendance KPI.

4.1.5 Advocate for the establishment of a base load power station at Collinsville and alternative energy sources.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.1.5.1	Advocate to both the State and Federal Government for support and aid potential developers and investors with market analysis and data as required.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on advocacy items.	✓	✓	↑	Updates provided with Development Service monthly report provided to Council at the first Council Meeting of each month. Project owners are not currently requesting support from Council officers at present.

Legend:

Time & Budget: ✓ Yes ✗ No

Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

Outcome 4.2 - Our mining sector enjoys access to strong export and development opportunities.

4.2.1 Develop an Abbot Point Infrastructure Strategy

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.2.1.1	Advocate to both the State and Federal Government for support and aid potential developers and investors with market analysis and data as required.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on advocacy items.	✓	✓	↑	Updates provided with Development Service monthly report provided to Council at the first Council Meeting of each month. Council officers continue to support and promote project opportunities for Abbot Point.

4.2.2 Partner with government, business and industry to develop a Mining and Logistics Support Industry Precinct.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.2.2.1	Liaise with Trade and Investment Queensland to promote the development of a Mining and Logistics Support Industry Precinct.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on advocacy items.	✓	✓	☑	Updates provided with Development Service monthly report provided to Council at the first Council Meeting of each month. Council has supported opportunities that have eventuated in Bowen.

4.2.3 Advocate for the continued development of the Port of Abbot Point and the Abbot Point State Development Area.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.2.3.1	Advocate to both the State and Federal Government for support and aid potential developers and investors with market analysis and data as required.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on advocacy items.	✓	✓	↑	Updates provided with Development Service monthly report provided to Council at the first Council Meeting of each month. Council officers continue to support and promote project opportunities for Abbot Point.

Outcome 4.3 - Our agriculture sector is sustainable and enjoys access to strong export and development opportunities.

4.3.1 Develop an Agriculture Strategy to facilitate the growth of the agriculture, horticulture and seafood sectors and identify export opportunities.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.3.1	Develop a business case aimed at facilitating the growth of the agriculture, horticulture and seafood sectors which identifies export opportunities.	Project Coordinator - Regional Skills Investment Strategy	Business Case developed and reported to Council.	✓	✓	↓	Currently procuring assistance to develop the new Agricultural Capability Statement.

4.3.2 Maintain road infrastructure that meets the needs of primary producers and industry stakeholders.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.3.2.1	Develop a Network Plan as part of an Integrated Transport Strategy for Council, which supports and informs the construction and maintenance of road infrastructure that meets the needs of primary producers and industry stakeholders throughout the Whitsunday region.	Executive Manager Roads and Drainage	Network Plan incorporated into Integrated Transport Strategy for Council adoption.	✓	✓	↑	Community consultation was delayed during COVID restrictions. Internal consultation has been finalised and will be released for public consultation in the near future.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

4.3.3 Partner with primary producers and industry stakeholders to promote the Whitsunday region as a suitable location for a fresh produce canning and processing plant.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.3.3.1	Support the Bowen Gumlu Growers Association in their endeavours to add value to the agriculture industry of the Whitsunday region.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on stakeholder engagement.	✓	✓	↑	Stakeholder engagements are reported within Development Services Monthly Report which is provided to Council at the first Council Meeting of each month.

4.3.4 Partner with primary producers and industry stakeholders to identify opportunities and challenges facing our agriculture, horticulture and seafood sectors.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.3.4.1	Support primary producers and industry stakeholders in the Whitsunday Region to identify opportunities and challenges facing our agriculture, horticulture and seafood sectors.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on stakeholder engagement.	✓	✓	↑	Stakeholder engagements are reported within Development Services Monthly Report which is provided to Council at the first Council Meeting of each month.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

Outcome 4.4 - Our tourism and small business sectors are strong, sustainable and actively promoted.

4.4.1 Ensure a regulatory environment which is business friendly and considerate of business needs.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.4.1.1	Provide advocacy and commentary toward policies and regulation that have effect on the regional economy.	Project Coordinator - Regional Skills Investment Strategy	Reports provided to Council on a monthly basis which highlight the responses to significant advocacy and policy issues.	✓	✓	↑	Updates provided with Development Service monthly report provided to Council at the first Council Meeting of each month. Current priorities for Tourism are outlined in the Regional Priorities documentation.

4.4.2 Enhance tourism and entry signage across the Whitsunday region.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.4.2.1	Implement appropriate actions from Destination Tourism Plan.	Project Coordinator - Regional Skills Investment Strategy	Report to Council as required to provide updates on implementation of the Destination Tourism Plan.	✓	✓	↑	Updates provided to Council as required.

4.4.3 Partner with tourism, business and economic development organisations to deliver training programs and initiatives for the tourism and small business sectors.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.4.3.1	Develop RSIS (Regional Skills Investment Strategy) business cases as required.	Project Coordinator - Regional Skills Investment Strategy	Business Cases developed and reported to Council with project updates as required.	✓	✓	☑	All potential activities under this program have been completed and this program has ceased.

4.4.4 Partner with tourism, business and economic development organisations to promote the local tourism and small business sectors.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.4.4.1	Implement council led or responsible actions associated with the Destination management plan.	Project Coordinator - Regional Skills Investment Strategy	Twice yearly update by RTO to be presented to council highlighting progress against plan.	✓	✓	↑	CEO Tourism Whitsundays has presented to Council on at least 2 occasions this year.

4.4.5 Promote the Whitsunday region as a desirable domestic and international tourist destination.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.4.5.1	Support and partner with Tourism Whitsundays to undertake consumer marketing activities and tourism industry training and cooperative actions.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on advocacy items.	✓	✓	↑	Stakeholder engagement opportunities are provided with Development Services monthly report provided to Council at the first Council Meeting of each month.

4.4.6 Advocate for the establishment of an integrated resort and casino development within the Whitsunday region.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.4.6.1	Advocate to both the State and Federal Government for support and aid potential developers and investors with market analysis and data as required.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on advocacy items.	✓	✓	↑	Discussions with possible investors are ongoing.

4.4.7 Promote the continued development of the tourism sector.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.4.7.1	Advocate to both the State and Federal Government for support and aid potential developers and investors with market analysis and data as required.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on advocacy items.	✓	✓	↑	Updates are provided with Development Services monthly report provided to Council at the first Council Meeting of each month.

4.4.8 Promote living, investing, and shopping locally.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.4.8.1	Support local Chambers of Commerce to implement the local buying program.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on stakeholder engagement.	✓	✓	↑	Council representative attends local Chambers of Commerce meetings. Stakeholder engagement updates are provided with Development Services monthly report provided to Council at the first Council Meeting of each month.

4.4.9 Encourage the retention of existing local industries and businesses and the development of emerging industries and businesses.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.4.9.1	Aid potential develops/investors and existing local industries/businesses with market analysis and data as required.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on stakeholder engagement.	✓	✓	↑	Stakeholder engagement updates are provided with Development Services monthly report provided to Council at the first Council Meeting of each month. Access to Economy ID will be provided from 1 st July 2021.

Outcome 4.5 - Our region provides strong education, employment and training pathways.

4.5.1 Partner with government, industry, business and community to support develop and business growth that generates employment opportunities.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.5.1.1	Implement Economic Development Strategy actions which support and develop business growth that generates employment opportunities.	Project Coordinator - Regional Skills Investment Strategy	Reports provided to Council on a monthly basis which demonstrate progress against actions listed within the Economic Development strategy.	✓	✓	↑	Relevant updates are provided with Development Services monthly report provided to Council at the first Council Meeting of each month.
4.5.1.2	Advocate to both the State and Federal Government for support and aid potential developers and investors with market analysis and data as required to establish the Whitsunday Marine Centre of Excellence.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on advocacy items.	✓	✓	↑	Relevant updates are provided with Development Services monthly report provided to Council at the first Council Meeting of each month.

Legend:

Time & Budget: ✓ Yes ✗ No
Status: ↑ On Target ↓ Below Target ☑ Completed ⋯ Not Proceeding

4.5.2 Promote the Whitsunday region as a suitable location for a variety of education facilities including a university campus and boarding school or private boarding facility.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.5.2.1	Advocate to both the State and Federal Government for support and aid potential developers and investors with market analysis and data as required.	Project Coordinator - Regional Skills Investment Strategy	Monthly report provided to Council on advocacy items.	✓	✓	↑	Relevant updates are provided with Development Services monthly report provided to Council at the first Council Meeting of each month.

4.5.3 Promote initiatives designed to enhance and increase local employment and training opportunities.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.5.3.1	Implement Economic Development strategy theme five actions to develop a skilled local workforce.	Project Coordinator - Regional Skills Investment Strategy	Reports provided to Council on a monthly basis which demonstrate progress against actions listed within the Economic Development Strategy.	✓	✓	☑	RSIS Project is completed.

4.5.4 Promote the development of a skilled and flexible workforce to benefit local industries and businesses.

Operational Plan Action(s)		Responsibility	Measure	Q3		Status	Comments
				Time	Budget		
4.5.4.1	Deliver outcomes and training solutions proposed by the Regional Skills Investment Strategy project plan.	Project Coordinator - Regional Skills Investment Strategy	4 business cases/solutions developed in 20/21.	✓	✓	☑	RSIS Project is completed.

An aerial photograph of a stunning tropical lagoon. The water is a vibrant turquoise color, with white sandbars and channels creating a complex, winding pattern. The lagoon is surrounded by dark green, forested hills and islands. The overall scene is one of natural beauty and tranquility.

**“Natural beauty,
global attraction.
We have it all.”
Our Vision**

13. Corporate Services

13.3 ELECTORAL ARRANGEMENTS

AUTHOR: Norm Garsden – Manager, Governance and Administration

RESPONSIBLE OFFICER: Jason Bradshaw – Director, Corporate Services

OFFICER'S RECOMMENDATION

That Council consult and engage with the community on becoming 'undivided' for electoral purposes and subject to the results of the consultation, ask the Minister to refer the review of Council's Electoral Arrangements to the Change Commissioner.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

The Local Government Change Commission (Change Commission) reviews the electoral arrangements of councils to determine if any proposed electoral change is in the public interest. These assessments can include whether a council is divided or undivided, the number of councillors, the council's name / classification (city, shire, region, town) or other electoral changes.

PURPOSE

To gauge Council's and Community views on how the next election (2024) is to be conducted.

BACKGROUND

The Local Government Change Commission (Change Commission) reviews the electoral arrangements of councils to determine if any proposed electoral change is in the public interest. These assessments can include whether a council is divided or undivided, the number of councillors, the council's name / classification (city, shire, region, town) or other electoral changes.

Only the Minister for Local Government (the Minister) may refer a proposal to the Change Commission for assessment. Council could initiate the process by writing to the Minister, identifying the reasons that would support the Change Commission's review (supported by community feedback).

The assessment process for changing electoral arrangements involves the Change Commission:

- conducting community consultation, usually through written submissions (having regard to the extent of Council's previous community engagement).
- considering principles outlined in section 4 of the Local Government Act 2009 (LGA), including:
 - sustainable development, management of assets and infrastructure and delivery of effective services;
 - democratic representation, meaningful community engagement and social inclusion; and

- good governance.

Once the Change Commission's assessment is complete, the final determination report is provided to the Minister. The Change Commission's recommendations can only be implemented by the Governor in Council under a regulation.

There is no legislated timetable for electoral arrangement reviews to be referred to, or considered by, the Change Commission. The timing is subject to a range of factors such as their complexity and public consultation requirements. The Department recommend that electoral arrangement reviews be conducted in the two-year period following a Local Government Quadrennial Election.

STATUTORY/COMPLIANCE MATTERS

Section 18 Local Government Act 2009 -Only the Minister may propose a local government change to the change commission.

Section 19 Local Government Act 2009 - The change commission is responsible for assessing whether a local government change proposed by the Minister is in the public interest.

Section 20 Local Government Act 2009 - The Governor in Council may implement the change commission's recommendation under a regulation.

ANALYSIS

At the Council meeting on 14 April 2021, Council, when discussing the position of Deputy Mayor, referenced the possibility of changing electoral arrangements to become undivided at some point in the future.

For Council's Information the advantages and disadvantages of divisional and undivided representation is provided below:

Advantages of Divisional representation

- Candidates generally have a close relationship with the divisional area because they are a resident, conduct a business or are involved in groups or activities in the area and are frequently personally known to the electors (Note: it is not necessary for a Divisional Councillor to live in their division).
- Electors of a division may feel more able to identify with a Councillor elected from their division as their local representative.
- Divisions are seen to result in better direct representation of areas, communities and local interests within the Council area.
- The community feels that it has a direct representative who will take care of local interests and/or issues, which may be overlooked in the larger 'council-wide' picture - Divisions provide clear and identifiable lines of communication and responsibility with Council through Divisional representatives.
- The costs of running a campaign in a divisional election are likely to be less than for an area-wide election, which may encourage more candidates to stand for divisional elections than a Council-wide election.

Disadvantages of Divisional representation

- There is a need to achieve divisional quotas (certain number of electors), resulting in more divisions in heavily populated centres and less divisions in large unpopulated areas, risking the perception of imbalanced representation.
- Divisions offer a reduced choice of candidates for the electors as electors can only vote in a division for which they are enrolled. This prevents the opportunity for electors to choose their representatives from the total list of candidates.
- Community expectation or mistaken perception that Divisions will mean 'individuality', that is not only having their own Councillor but individual budget allocations and funding will be provided for their division, that the rates raised in the Division will be spent only in the division, that divisional rating structures will be implemented and policies will be divisional.
- Dissent and disconnect in the community favouring divisional progress over what is in the interest of the community as a whole.
- In some instances, due to quota provisions, some Divisions can become larger than others, therefore the workload of single member divisions can be extremely demanding in comparison.

Advantages of Undivided representation

- Delivers a more unified, region-wide, strategic focus to council governance and decision making.
- Gives voters a selection of councillors they can approach with their concerns.
- Promotes councillors addressing issues in the best interests of all residents in the local government area (in accordance with the LG Act), as opposed to a 'my backyard/division' approach.
- Leads to more integrated and comprehensive policy making.
- Allows voters to express a preference for every candidate in the council election.
- Allows voters to select candidates based on their capabilities as community leaders and decision makers across the whole local government area rather than just on their geographic associations.
- Allows for the appointment of the next-placed candidates should a Councillor resign in the first 12 months of service.
- Avoids the requirement for regular divisional reviews (reviews are currently required to ensure the proportion of councillors to voters does not vary by more than 10 per cent between any division in the local government area).

Disadvantages of Undivided representation

- There are risks that most councillors will be elected from a single part of the local government area and that some 'communities of interest' could be unrepresented.
- A councillor's capacity for local engagement and representation may be diminished if they become inaccessible to residents in parts of the local government area.
- Councillors' responsibilities may become confused and their efforts duplicated if there is no clarity around roles and representation among the councillors.
- It can be more costly for candidates to campaign across the entire local government area, as opposed to a division.
- It may make it difficult for voters to assess the performances of individual councillors across the local government area.

Option 1 – request the Minister to refer the review of Council's Electoral Arrangements to the Change Commissioner, with the view to becoming 'undivided' for the 2024 elections and undertake no community consultation. This option risks getting residents 'off-side' and not supporting the change, suspecting some hidden agenda, as they were not involved in the preparatory discussions.

Option 2 – consult with the community on their views on becoming 'undivided' for the 2024 elections, before contacting the Minister. This option involves the community in the Council decision making process and residents gives some ownership of the proposal. It may also reduce the consultation undertaken by the Change Commission.

Option 3 - do nothing. This option will not change the status quo and action will need to be taken prior to each election to ensure that the quotas remain within tolerance levels.

STRATEGIC IMPACTS

Undivided Councils are usually better able to take a strategic view for the benefit of the entire local government community (rather than promoting Divisional objectives).

Section 12 of the Local Government Act states that: all councillors have the responsibility to:

- (a) ensure the local government—
 - (i) discharges its responsibilities under this Act; and
 - (ii) achieves its corporate plan; and
 - (iii) complies with all laws that apply to local governments;
- (b) provide high quality leadership to the local government and the community;
- (c) participate in council meetings, policy development, and decision-making, for the benefit of the local government area;
- (d) being accountable to the community for the local government's performance.

Council needs to consider whether an undivided Council will better facilitate these outcomes.

CONSULTATION

Jason Bradshaw – Director Corporate Services
Council Briefing – February 2021

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

Council needs to give the Change Commission sufficient time to undertake their investigations prior to the 2024 local government elections.

ATTACHMENTS

Attachment 1 – Advantages and Disadvantages of divisional and undivided representation.

Attachment 1 – Advantages and Disadvantages of divisional and undivided representation.

Advantages of Divisional representation

1. Candidates generally have a close relationship with the divisional area because they are a resident, conduct a business or are involved in groups or activities in the area and are frequently personally known to the electors (Note: it is not necessary for a Divisional Councillor to live in their division).
2. Electors of a division may feel more able to identify with a Councillor elected from their division as their local representative.
3. Divisions are seen to result in better direct representation of areas, communities and local interests within the Council area.
4. The community feels that it has a direct representative who will take care of local interests and/or issues, which may be overlooked in the larger 'council-wide' picture - Divisions provide clear and identifiable lines of communication and responsibility with Council through Divisional representatives.
5. The costs of running a campaign in a divisional election are likely to be less than for an area-wide election, which may encourage more candidates to stand for divisional elections than a Council-wide election.

Disadvantages of Divisional representation

1. There is a need to ensure the achievement of divisional quotas (certain number of electors), resulting in more divisions in heavily populated centres and less divisions in large unpopulated areas, risking the perception of imbalanced representation.
2. Divisions offer a reduced choice of candidates for the electors as electors can only vote in a division for which they are enrolled. This prevents the opportunity for electors to choose their representatives from the total list of candidates.
3. Community expectation or mistaken perception that Divisions will mean 'individuality', that is not only having their own Councillor but individual budget allocations and funding will be provided for their division, that the rates raised in the Division will be spent only in the division, that divisional rating structures will be implemented and policies will be divisional.
4. Dissent and disconnect in the community favouring divisional progress over what is in the interest of the community as a whole.
5. In some instances, due to quota provisions, some Divisions can become larger than others, therefore the workload of single member divisions can be extremely demanding in comparison.

Advantages of Undivided representation

1. Delivers a more unified, region-wide, strategic focus to council governance and decision making.
2. Gives voters a selection of councillors they can approach with their concerns.
3. Promotes councillors addressing issues in the best interests of all residents in the local government area (in accordance with the LG Act), as opposed to a 'my backyard/division' approach.
4. Leads to more integrated and comprehensive policy making.
5. Allows voters to express a preference for every candidate in the council election.
6. Allows voters to select candidates based on their capabilities as community leaders and decision makers across the whole local government area rather than just on their geographic associations.
7. Allows for the appointment of the next-placed candidates should a Councillor resign in the first 12 months of service.
8. Avoids the requirement for regular divisional reviews (reviews are currently required to ensure the proportion of councillors to voters does not vary by more than 10 per cent between any division in the local government area).

Disadvantages of Undivided representation

1. There are risks that most councillors will be elected from a single part of the local government area and that some 'communities of interest' could be unrepresented.
2. A councillor's capacity for local engagement and representation may be diminished if they become inaccessible to residents in parts of the local government area.
3. Councillors' responsibilities may become confused and their efforts duplicated if there is no clarity around roles and representation among the councillors.
4. It can be more costly for candidates to campaign across the entire local government area, as opposed to a division.
5. It may make it difficult for voters to assess the performances of individual councillors across the local government area.

Advantages of Multi-member Divisions:

1. Offers all of the advantages cited for the divided – single representative model.
2. Supports representation of different interests in a division.
3. Allows for greater consideration of multiple views on issues than the single representation model as each division would be represented by more than 1 councillor.
4. Can make divisional boundaries easier to identify and less susceptible to change as a result of uneven growth population or decline than does the single representative model.
5. Provides councillors in a division with increased opportunity for discussion and shared responsibility.
6. Provides residents with 3 or 4 councillors to contact about issues – their 2 or 3 local 'divisional' councillors therefore increasing the level of local representation.

Disadvantages of Multi-member Divisions:

1. All of the disadvantages cited for the divided – single representative model may also be relevant.
2. Groups may come together along interest lines, leading to issues between divisional councillors.
3. Councillors may duplicate their efforts if they do not communicate or share their workloads effectively.
4. Different views on issues within a division may make these issues more difficult to resolve.

13. Corporate Services

13.4 AUSTRALIA NEW ZEALAND DISASTER MANAGEMENT CONFERENCE

AUTHOR: Norm Garsden – Manager, Governance and Administration

RESPONSIBLE OFFICER: Jason Bradshaw – Director, Corporate Services

OFFICER'S RECOMMENDATION

That Council nominate Cr Willcox and Cr Brunner to attend the Australia New Zealand Disaster Management Conference, held on 12 & 13 July 2021.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

The Australia New Zealand Disaster Management Conference is scheduled to be held at the Gold Coast on 12 and 13 July 2021. The theme of the Conference is "Working to build Disaster Resilient Nations". The Conference provides an opportunity for leaders, change-makers and workers in the disaster and emergency management sector to hear from keynote speakers, sector representatives and lived-experience speakers, expand your connections, and discover how current operations can be improved.

By virtue of their positions, as the Mayor and Deputy Mayor, they are part of the Local Disaster Management Group it is considered that they should be provided the opportunity to attend.

PURPOSE

To consider whether it is appropriate to nominate the Mayor and Deputy Mayor to attend the Australia New Zealand Disaster Management Conference

BACKGROUND

The conference will include:

- Key speakers presenting research, case studies and lived experience insight;
- Workshops to transfer practical skills and techniques for helping others;
- Displays to provide greater insight on industry developments;
- Panel discussions providing well-rounded discussions on specific disaster and emergency management areas;
- Networking opportunities to expand connections and meet colleagues; and
- Exhibitors and Sponsors.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009
Disaster Management Act 2003

ANALYSIS

A detailed program of specific details of the conference will become available on 4 May 2021.

Costs are predicted as follows:

Registration:	\$899
Accommodation (approx.)	\$900
Airfares (approx.)	\$1,215
Meals (approx.)	\$200

Total: \$3,214 / delegate

Sufficient funds exist in the appropriate Accounts (10-0-3910-6310-63508; 10-0-3910-6310-63501; 10-0-3910-6310-63507; 10-0-3910-6310-63500; and 10-0-3910-6310-6350).

STRATEGIC IMPACTS

Attendance to the conference would align to Strategy 2.1.1 Maintain and develop Council's emergency and disaster management planning, prevention, response and recovery capabilities.

CONSULTATION

Sandra Black – Disaster Management Coordinator

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

This conference provides an opportunity for the Deputy Mayor to refresh his knowledge of Disaster Management responsibilities.

ATTACHMENTS

N/A

13. Corporate Services

13.5 AUDITOR GENERAL ASSESSMENT OF LOCAL GOVERNMENT

AUTHOR: Norm Garsden – Manager, Governance and Administration

RESPONSIBLE OFFICER: Jason Bradshaw – Director, Corporate Services

OFFICER'S RECOMMENDATION

That Council note the contents of the report of the Queensland Auditor General on the Local Government Industry for 2020.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Each year the Auditor General reports to Parliament on the outcomes of its Audits. The report on local governments was tabled on 22 April 2021.

PURPOSE

To make Council aware of the Auditor General's view of the local government industry and the challenges faced.

BACKGROUND

The Queensland Audit Office is the independent auditor of the Queensland public sector, including local governments, they:

- provide professional audit services, which includes an audit opinion on the accuracy and reliability of the financial statements of public sector entities
- provide entities with insights on their financial performance, risk, and internal controls; and on the efficiency, effectiveness, and economy of public service delivery
- conduct investigations into claims of financial waste and mismanagement raised by elected members, state and local government employees, and the public

Their report identifies that:

- The state's 77 local governments recorded revenue of \$12.9 billion in the 2019-20 financial year through rates and other income streams including state and federal government grants;
- The revenue has risen 1 per cent from the previous year;
- Total council expenses rose 3 per cent to \$11.2 billion;
- Debt jumped 16 per cent to \$10 billion, almost double the figure of two years ago;
- The impact of the pandemic, including waiving fees, major projects brought forward and increased cleaning of facilities, was deemed a main factor;
- Local Governments will need to consider the impact of the pandemic to their overall sustainability and how they continue to provide the essential services to their communities in a cost-affordable manner;

- The financial sustainability of local governments is determined by a combination of operating surplus, net debt and asset replacement. All but seven of those in the high-risk category were also among the group of 25 that counts grant revenue for more than half of their total income; and
- Most local governments with a high reliance on grants from state and federal governments have consistently incurred operating losses each year for the last five years, the report cited weak strategic planning, asset management, and financial management practices.

STATUTORY/COMPLIANCE MATTERS

Aligns with the Local Government Act 2009 and Local Government Regulation 2012.

ANALYSIS

All the financial sustainability indicators in Figure 14 of the report show green traffic lights for Whitsunday Regional Council and indicate that Council remains in a stable financial position.

Financial sustainability continues to deteriorate:

Queensland local governments' financial performance continued to deteriorate in 2020. Travel restrictions, community lockdowns and initiatives to support their communities through the pandemic, meant local governments earned lower revenue (waiving or discounting revenue from car parking, dining, and reduced patronage at public facilities and airports) and incurred more expenditure (higher employee costs by bringing forward capital projects, maintaining quarantine facilities and border controls, and increased cost of cleaning of council and public facilities). This resulted in 70 per cent of Queensland local governments spending more than they earned in 2020, which is 25 per cent worse than last year.

Most local governments with a high reliance on grants from state and federal governments have consistently incurred operating losses each year for the last five years. The QAO have found that these local governments that regularly incur operating losses often have weak strategic planning, asset management, and financial management practices. That said, planning for financial sustainability is a challenge for these local governments because the current funding model provides grants to local governments largely on a year-by-year basis, making medium- to long-term planning difficult.

The Department of State Development, Infrastructure, Local Government and Planning (the department) could assist local governments by providing greater baseline funding certainty with multi-year grant programs. The department could also work with local governments to improve financial and asset management capability.

As of 30 June 2020, 25 local governments are at a high risk of not being financially sustainable. This is four more local governments than last year and represents approximately one-third of the sector.

Since 2013, the department has used three financial ratios to measure the sustainability of councils. These ratios set specific benchmarks that are applied to all the councils, regardless of their size and circumstances. The department recognises the need to update its sustainability measures and is developing options for new measures.

Councils need to strengthen their governance:

Each year, the Auditor General assess local governments' internal controls—the people, systems, and processes they use to achieve their objectives, prepare reliable financial reports,



and comply with applicable laws. All weaknesses need to be addressed, but some of them are significant and should be prioritised.

Between 2017 and 2019, local governments made progress in resolving the weaknesses in their internal controls. Despite this recent progress, the change to the working environment this year has contributed to an increase in the number of significant weaknesses in internal controls.

More than one-third of local governments do not have appropriate processes in place to identify and manage their strategic and operational risks. This exposes them to a higher risk of not being able to meet their objectives, or operational failures, fraud or error.

Also of concern is that, as at 30 June 2020, 10 councils (2019: 12 councils) still did not have an audit committee nor an active internal audit function. In addition to that two councils (2019: one council) did not have an active internal audit function. An effective audit committee and internal audit function help local governments ensure their internal controls are effective, risk management and financial reporting processes are strong, and audit recommendations are resolved in a timely manner. This enhances governance and increases councils' ability to run their businesses effectively and efficiently.

Information systems are vulnerable:

The QAO continue to identify weaknesses in the controls local governments use to secure their information systems. The QAO found inappropriate user access to systems, unauthorised installation of applications on council networks, inadequate segregation of duties (to make sure there are checks in place), and poor password practices.

Information systems are open to cyber-attacks, and this year one council was the victim of a successful ransomware attack, resulting in disruptions to its financial and operational activities.

Local governments need to appropriately secure access to their financial systems, as they underpin the integrity of their financial reporting and operations.

Procurement and contract management processes need to be improved:

Some local governments are not following established procurement processes to demonstrate they have obtained value for money or prove they had the appropriate approvals to obtain goods and services.

In addition, some local governments do not have a contract register containing all the necessary information (for example, start and end dates of the contract) they need to manage their contracts effectively. This exposes them to various financial and reputational risks, including the risk of their suppliers not delivering on agreed terms.

DSDILG&P

Recommendations to the Department of State Development, Infrastructure, Local Government and Planning include:

Require all councils to establish audit committees:

The QAO continue to recommend that the department requires all councils to establish audit committees and that the chairperson of this committee is independent of council and management. In light of the difficulties documented above, councils need to address internal control weaknesses, fraud, ransomware, and achieving financial sustainability.

Makes changes to sustainability ratios:

The QAO recommend that the department develops new financial sustainability ratios for Queensland councils. In developing these ratios and associated targets, the QAO recommend that the department considers the different sizes, services, and circumstances of the various councils. The QAO also recommend that the new financial sustainability ratios be established in time for the year ending 30 June 2022.

Provide greater certainty over long-term funding:

The QAO recommend that the department reviews its current funding model to identify opportunities to provide funding certainty to councils beyond one financial year. A three- to five-year funding model would assist councils, especially those heavily reliant on grants, to develop and implement more sustainable medium- to long-term plans.

Provide training to councillors and senior leadership teams around financial governance:

The QAO recommend that the department provides periodic training to councillors and the senior leadership team for councils that are highly reliant on grants. The training should focus on helping these councils:

- establish strong leadership and governance
- enhance internal controls and oversight
- improve financial sustainability in the long term.

The full report can be viewed at: <https://www.qao.qld.gov.au/reports-resources/reports-parliament/local-government-2020#h2-10>

STRATEGIC IMPACTS

The Auditor General's report reinforces the Risk Assessment recently endorsed by Council (10 March 2021 – Audit and Risk Committee 16 February 2021)

CONSULTATION

Mr Graham Webb – Chair, Audit and Risk Committee
Audit and Risk Committee Agenda 11/5/2021
Mr Jason Bradshaw – Director, Corporate Services

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

The report from the Auditor General not only provides a list of concerns that apply to all Queensland local governments, but also areas of focus for this Council in the near future.

ATTACHMENTS

Attachment 1 – Local Government Report 2020



FINANCIAL AUDIT REPORT

22 April 2021

Local government 2020

Report 17: 2020–21

As the independent auditor of the Queensland public sector, including local governments, the Queensland Audit Office:

- provides professional audit services, which include our audit opinions on the accuracy and reliability of the financial statements of public sector entities
- provides entities with insights on their financial performance, risk, and internal controls; and on the efficiency, effectiveness, and economy of public service delivery
- produces reports to parliament on the results of our audit work, and on our insights, advice, and recommendations for improvement
- conducts investigations into claims of financial waste and mismanagement raised by elected members, state and local government employees, and the public
- shares wider learnings and best practice from our work with state and local government entities, our professional networks, industry, and peers.

We conduct all our audits and reports to parliament under the *Auditor-General Act 2009* (the Act). Our work complies with the *Auditor-General Auditing Standards* and the Australian standards relevant to assurance engagements.

- Financial audit reports summarise the results of our audits of over 400 state and local government entities.
- Performance audit reports cover our evaluation of some, or all, of the entities' efficiency, effectiveness, and economy in providing public services. Depending on the level of assurance we can provide, these reports may also take the form of:
 - Audit insights, which provide some evaluation and share our insights or learnings from our audit work across government
 - Audit briefs, which set out key facts, involve some evaluation, and may include findings and recommendations
 - Audit overviews, which help clients and stakeholders understand complex issues and subjects.

Learn more about our publications on our [website](#).

The Honourable C Pitt MP
Speaker of the Legislative Assembly
Parliament House
BRISBANE QLD 4000

22 April 2021

This report is prepared under Part 3 Division 3 of the *Auditor-General Act 2009*.



Brendan Worrall
Auditor-General



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Auditor-General's foreword

This year, the emergence of COVID-19 presented challenges for local governments on a never before seen scale. Local councils are the first line of connection to communities; providing Queenslanders with essential services, which involves a high level of interaction. The resources councils needed to deliver these services were put under immense pressure.

The task councils also faced in delivering on their financial reporting accountabilities should not be underestimated. I wish to recognise and thank them for their efforts. Most councils ensured they could provide us with their data and information when faced with the need to work more remotely. This meant we could deliver our audit and assurance services and prepare our reports to parliament in line with our planned time frames.

I also wish to thank my workforce—Queensland Audit Office staff and our audit service providers—for their dedication during this busy and unique period. I recognise how committed they were to our ethos of service delivery and in supporting our clients.

Our new ways of engaging from afar during the pandemic meant we could continue to share our insights and advice with our clients on an ongoing basis and maintain our working relationships. When restrictions began to lift, we appreciated more than ever the value of in-person engagement. My team and I visited some councils in western Queensland to hear about their experiences during the pandemic and to receive feedback on our services. We have more visits across Queensland planned for the coming year.

We do not know what 2021 will bring, but we know the impacts of the pandemic will be enduring for years to come. The state and federal governments have heavily relied on borrowings, to stimulate the Queensland and Australian economies. Councils will need to consider the impact of the pandemic to their overall sustainability and how they continue to provide the essential services to their communities in a cost affordable manner.

We will all apply our learnings from 2020 to manage change, and emerging and new risks, and to further refine and improve our processes. I believe councils and QAO will continue to successfully work together as part of a shared commitment to the Queensland community.



Brendan Worrall
Auditor-General



Report on a page—results of our audits

This report summarises the audit results of Queensland's 77 local government entities (councils) and the entities they control.

Financial statements are reliable

As at the date of this report, 75 of 77 councils (2019: 73 of 77) had completed their financial statements. This was a significant achievement given the challenges presented by COVID-19 and the substantial turnover in elected representatives following the March 2020 local government elections.

The financial statements of councils, and the entities they control, are reliable and comply with relevant laws and standards.

COVID-19 travel restrictions and responding to community needs on short notice meant some councils were unable to value their assets in a timely manner and most councils had not fully assessed the impact of three new accounting standards on their financial statements. Together, these factors led to a decline in the timeliness and quality of the financial statements.

Financial sustainability continues to deteriorate

Councils' financial performance continued to deteriorate in 2020. This was not unexpected. Travel restrictions, community lockdowns and initiatives to support their communities through the pandemic, meant councils earned lower revenue (waiving or discounting revenue from car parking, dining, and reduced patronage at public facilities and airports). And they incurred more expenditure (higher employee costs by bringing forward capital projects, maintaining quarantine facilities and border controls, and increased cost of cleaning of council and public facilities). This resulted in 70 per cent of Queensland councils spending more than they earned in 2020, which is 25 per cent worse than last year.

Most councils with a high reliance on grants from state and federal governments have consistently incurred operating losses each year for the last five years. We have found that these councils that regularly incur operating losses often have weak strategic planning, asset management, and financial management practices. That said, planning for financial sustainability is a challenge for these councils because the current funding model provides grants to councils largely on a year-by-year basis, making medium- to long-term planning difficult.

The Department of State Development, Infrastructure, Local Government and Planning (the department) could assist councils by providing greater baseline funding certainty with multi-year grant programs. The department could also work with councils to improve financial and asset management capability.

As of 30 June 2020, 25 councils are at a high risk of not being financially sustainable. This is four more councils than last year and represents approximately one-third of the sector.

Since 2013, the department has used three financial ratios to measure the sustainability of councils. These ratios set specific benchmarks that are applied to all the councils, regardless of their size and circumstances. The department recognises the need to update its sustainability measures and is developing options for new measures.

Report on a page—internal controls

Councils need to strengthen their governance

Each year, we assess councils' internal controls—the people, systems, and processes they use to achieve their objectives, prepare reliable financial reports, and comply with applicable laws. All weaknesses need to be addressed, but some of them are significant and should be prioritised.

Between 2017 and 2019, councils made progress in resolving the weaknesses in their internal controls. Despite this recent progress, the change to the working environment this year has contributed to an increase in the number of significant weaknesses in internal controls.

More than one-third of councils do not have appropriate processes in place to identify and manage their strategic and operational risks. This exposes them to a higher risk of not being able to meet their objectives, or operational failures, fraud or error.

Also of concern is that, as at 30 June 2020, 10 councils (2019: 12 councils) still did not have an audit committee nor an active internal audit function. In addition to that, six councils (2019: six councils) did not have an audit committee and two councils (2019: one council) did not have an active internal audit function. An effective audit committee and internal audit function help councils ensure their internal controls are effective, risk management and financial reporting processes are strong, and audit recommendations are resolved in a timely manner. This enhances governance and increases councils' ability to run their businesses effectively and efficiently.

Information systems are vulnerable

We continue to identify weaknesses in the controls councils use to secure their information systems. We found inappropriate user access to systems, unauthorised installation of applications on council networks, inadequate segregation of duties (to make sure there are checks in place), and poor password practices.

Information systems are open to cyber attacks, and this year one council was the victim of a successful ransomware attack, resulting in disruptions to its financial and operational activities.

Councils need to appropriately secure access to their financial systems, as they underpin the integrity of their financial reporting and operations.

Procurement and contract management processes need to be improved

Some councils are not following established procurement processes to demonstrate they have obtained value for money or prove they had the appropriate approvals to obtain goods and services.

In addition, some councils do not have a contract register containing all the necessary information (for example, start and end dates of the contract) they need to manage their contracts effectively. This exposes them to various financial and reputational risks, including the risk of their suppliers not delivering on agreed terms.



Recommendations for councils

We make the following recommendations to the councils:

Improve financial reporting by strengthening month-end and year-end financial reporting processes	
<u>REC 1</u>	Councils should strengthen their month-end and year-end processes to assist with timely and accurate monthly internal financial reporting and their annual financial statements. We recommend all councils use their recent financial statement preparation experiences to perform an initial self-assessment against the maturity model available on our website.
Improve valuation and asset management practices	
<u>REC 2</u>	• Councils need to engage with asset valuers early to complete the valuation of assets well before year end. • Councils need to use accurate information in their long-term asset management strategies and budget decisions. • Councils need to regularly match the asset data in their financial records to the asset data in their engineering/geographic information systems to ensure it is complete and reliable.
Strengthen security of information systems	
<u>REC 3</u>	We recommend all councils strengthen the security of their information systems. Councils rely heavily on technology, and increasingly, they have to be prepared for cyber attacks. Any unauthorised access could result in fraud or error, and significant reputational damage. Councils' workplace culture, through their people and processes, must emphasise strong security practices to provide a foundation for the security of information systems. All entities across the local government sector should: • provide security training for employees so they understand the importance of maintaining strong information systems, and their roles in keeping them secure • assign employees only the minimum access required to perform their job, and ensure important stages of each process are not performed by the same person • regularly review user access to ensure it remains appropriate • monitor activities performed by employees with privileged access (allowing them to access sensitive data and create and configure within the system) to ensure they are appropriately approved • implement strong password practices and multifactor authentication (for example, a username and password, plus a code sent to a mobile), particularly for systems that record sensitive information • encrypt sensitive information to protect it • patch vulnerabilities in systems in a timely manner, as upgrades and solutions are made available by software providers to address known security weaknesses that could be exploited by external parties. Councils should also self-assess against all of the recommendations in <i>Managing cyber security risks</i> (Report 3: 2019–20) to ensure their systems are appropriately secured.

Improve risk management processes	
<u>REC 4</u>	Councils should have a complete and up-to-date risk management framework including: • comprehensive risk registers that identify risks (including the risk of fraud) and appropriate risk mitigation strategies • current and relevant business continuity and disaster recovery plans and that these plans are tested periodically.
Enhance procurement and contract management practices	
<u>REC 5</u>	• Councils need to ensure they obtain value for money for the goods and services they procure and that they have the appropriate approvals to procure the goods and services. • To effectively manage their contractual obligations, councils should ensure their contract registers are complete and contain up-to-date information.



Recommendations for the department

We make the following recommendations to the Department of State Development, Infrastructure, Local Government and Planning (the department).

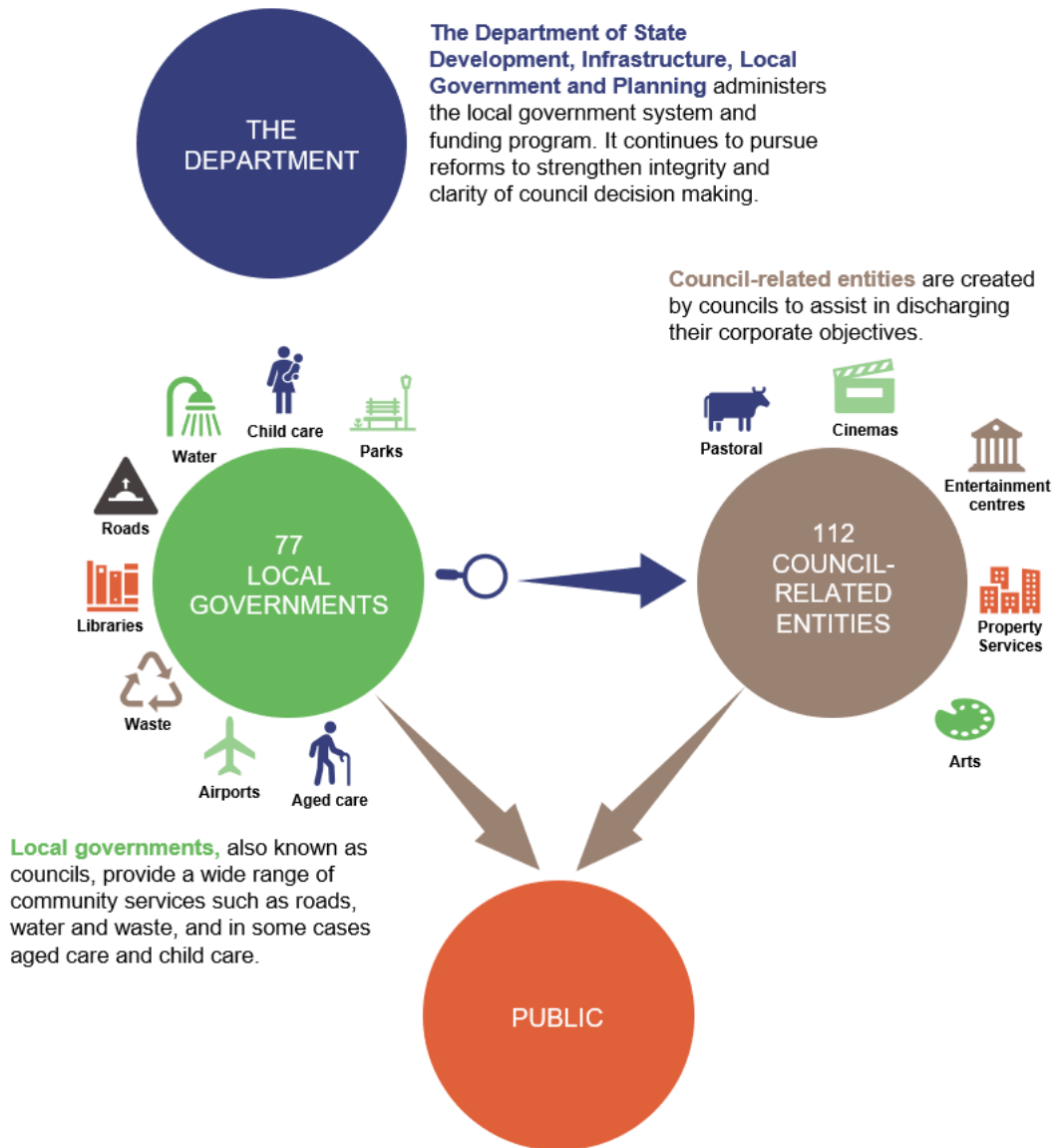
Require all councils to establish audit committees	
REC 6	We continue to recommend that the department requires all councils to establish audit committees and that the chairperson of this committee is independent of council and management. In light of the difficulties some councils have faced with internal control weaknesses, fraud, ransomware, and achieving financial sustainability, this is more important now than ever.
Makes changes to sustainability ratios	
REC 7	We recommend that the department develops new financial sustainability ratios for Queensland councils. In developing these ratios and associated targets, we recommend that the department considers the different sizes, services, and circumstances of the various councils. We also recommend that the new financial sustainability ratios be established in time for the year ending 30 June 2022.
Provide greater certainty over long-term funding	
REC 8	We recommend that the department reviews its current funding model to identify opportunities to provide funding certainty to councils beyond one financial year. A three- to five-year funding model would assist councils, especially those heavily reliant on grants, to develop and implement more sustainable medium- to long-term plans.
Provide training to councillors and senior leadership teams around financial governance	
REC 9	We recommend that the department provides periodic training to councillors and the senior leadership team for councils that are highly reliant on grants. The training should focus on helping these councils: • establish strong leadership and governance • enhance internal controls and oversight • improve financial sustainability in the long term.

Reference to comments

In accordance with s. 64 of the *Auditor-General Act 2009*, we provided a copy of this report to relevant entities. In reaching our conclusions, we considered their views and represented them to the extent we deemed relevant and warranted. Any formal responses from the entities are at [Appendix A](#).

1. Overview of entities in this sector

Figure 1A
Entities in the local government sector



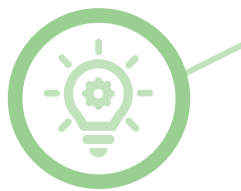
Source: Queensland Audit Office.

2. Results of our audits

This chapter provides an overview of our audit opinions for the local government sector.

Chapter snapshot

Decrease in quality and timeliness of reporting



2 recommendations for councils

- Enhance month-end and year-end financial reporting processes.
- Improve valuation and asset management practices.

DEFINITION

We express an **unmodified opinion** when the financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards.

We issue a **qualified opinion** when the financial statements as a whole comply with relevant accounting standards and legislative requirements, with the exceptions noted in the opinion.

We include an **emphasis of matter** to highlight an issue of which the auditor believes the users of the financial statements need to be aware. The inclusion of an emphasis of matter paragraph does not change the audit opinion.

Challenges faced by local government in 2020

Unpredictable change and new challenges impacted councils' financial performance and reporting processes this year, which in turn affected their ability to finalise their financial statements in a timely manner.

Against the COVID-19 backdrop of physical distancing, lockdowns and border closures, councils needed to support their communities with various relief measures while continuing to deliver essential services. Council staff also had to quickly enhance their information technology systems to support a more mobile workforce.

Councils contended with the introduction of three new accounting standards, which were complex. But earlier and more timely planning by councils over the past three years may have alleviated some of the pressures these presented.

Local government elections in March 2020 created further change, with 272 new elected members (making up approximately half of all councillors). This required a period of induction for new members and meant councils revisited their priorities and strategic direction in some areas.

Audit opinion results

Status of audit of financial statements

At the date of this report, we had issued audit opinions for 75 councils (2019: 73 councils) and 67 of the entities they control (2019: 72 controlled entities). Of the 75 councils we issued audit opinions for:

- 61 councils (2019: 68 councils) met their legislative deadline
- 10 councils (2019: four councils) met the extended time frame granted by the minister
- four councils (2019: nil) did not meet their legislative deadline.

The council financial statements we signed are reliable

We found that the 75 councils' financial statements were reliable and comply with relevant laws and standards. Of these, we included an emphasis of matter in our audit reports of two councils to highlight:

- uncertainty over Wujal Wujal Aboriginal Shire Council's ability to repay its debts as and when they arise
- that Mount Isa City Council did not recognise an obligation to remediate its landfills.

For the first time in three years, Doomadgee Aboriginal Shire Council met its statutory deadline and received an unmodified opinion. This is a good result.

Two controlled entities—Artspace Mackay Foundation and Local Buy Trading Trust—received qualified opinions because they were unable to provide us with enough evidence to demonstrate the completeness of the revenue they recorded.

We also included emphases of matter in our audit reports for 11 controlled entities for the following reasons:

- nine controlled entities decided to wind up their operations
- one controlled entity was reliant on financial support from its parent entity
- one controlled entity was unable to pay its debts as and when they fall due.

Appendix E provides the results of the financial audits.

Entities exempt from audit and those we do not issue an audit opinion for

Not all local government entities are required to prepare financial statements or are required to be audited by the Auditor-General. Appendices F and G list these entities.

Status of unfinished audits from previous years

At the time we tabled *Local government entities: 2018–19 results of financial audits* (Report 13: 2019–20) in February 2020, four councils and six council-related entities had not finalised their financial statements. All of them subsequently finalised their financial statements (including financial sustainability reports for the councils).

Palm Island Aboriginal Shire Council received a qualified opinion regarding completeness and accuracy of the revenue it reported. We also included an emphasis of matter in our audit opinion drawing attention to an ongoing investigation by the Crime and Corruption Commission.

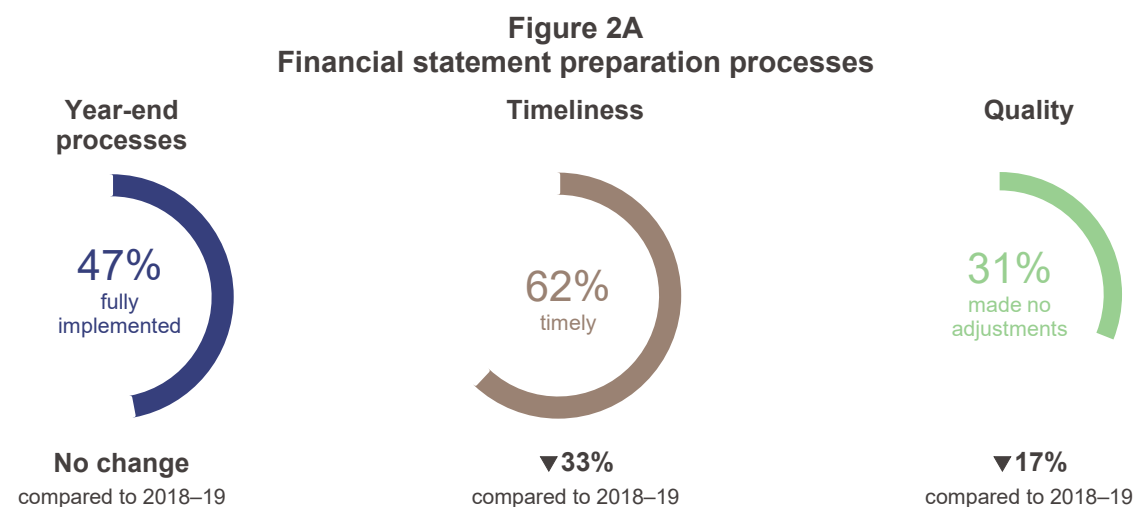
Doomadgee Aboriginal Shire Council received a qualified opinion, as the depreciation expense (which measures wearing out of assets) it recognised in its financial statements for the previous year was incorrect.

For two council-related entities—Major Brisbane Festivals Pty Ltd and Townsville Breakwater Entertainment Centre Joint Venture—we included an emphasis of matter in our audit opinion about their ability to pay debts as and when they fall due.

The other two councils and the remaining four council-related entities all received unmodified opinions.

Appendix H provides a full list of these entities and the results of their audits.

Financial statement preparation processes



This year, we noted a decline in the timeliness and quality of local government financial statements. Travel restrictions and community lockdowns impacted councils' ability to complete independent valuations of their assets in a timely manner. Audit teams also needed to shift when they visited councils and how to complete their work.

Our assessment of the effectiveness of each council's financial statement preparation processes is included in Appendix J.

Common issues with financial statement preparation processes

Councils were generally under-prepared for the changes arising from the new accounting standards

This year, councils adopted three new Australian accounting standards, which became mandatory for the first time. Two related to how revenue is recognised in financial statements, and one was about the leasing of assets.

Implementation of the new accounting standards resulted in an increase to the sector's total liabilities of \$983 million (or 11 per cent). This is offset by a \$528 million increase in assets.

These accounting standards had been in place for at least three years before they became mandatory in 2019–20. However, most councils did not use this time to determine the impact these accounting standards would have on their financial statements until late in the 2019–20 financial year. This contributed to the decline in the quality and timeliness in finalising financial statements compared to the previous years.

Most councils also recorded the impact of the new accounting standards only as a part of their year-end financial statement process, meaning that the balances they reported in their monthly financial reports were incorrect. This may have affected decisions made by elected members—who rely on the monthly financial reports when considering where to spend money.

Ineffective month-end and year-end processes

Councils perform processes at the end of each month and year that assist in the preparation of their financial statements. In conducting the audit, we consider the systems and processes (internal controls) councils use to prepare financial reports and comply with applicable laws.

We identified 65 deficiencies in the internal controls across 29 councils, where those councils did not follow good accounting practices in preparing their month-end and year-end financial reports. This year, these processes were impacted not only by the introduction of the three new accounting standards, but also by changes in working arrangements due to COVID-19.

The most common deficiencies identified included:

- reconciliation (matching) of important balances in the financial statements with supporting documents not being performed in a timely manner or not performed at all
- quality review by council management over month-end and year-end financial reports was either inadequate or did not occur.

Financial statement preparation maturity model

A council's effectiveness in preparing financial statements is influenced by the strengths and weaknesses of its financial reporting processes. Councils with good, established processes produce good quality month-end and year-end financial reports. This enables them to achieve more timely and higher-quality financial statements, because the year-end processes are an extension of the month-end processes.

We have developed a reporting tool for assessing financial statement preparation—the financial statement preparation maturity model. This model will assist councils in identifying improvement opportunities in their financial reporting processes and can be adapted for entities of different sizes and circumstances. This model is available on our [website](#).



Recommendation for all councils

Improve financial reporting by strengthening month-end and year-end financial reporting processes (REC 1)

Councils should strengthen their month-end and year-end processes to assist with timely and accurate monthly internal financial reporting and their annual financial statements.

We recommend all councils use their recent financial statement preparation experiences to perform an initial self-assessment against the maturity model available on our website.

Councils continue to find valuation processes, asset management plans, and asset data maintenance a challenge

As of 30 June 2020, councils reported total property, plant and equipment assets of \$112 billion (2019: \$107 billion). The valuation activities undertaken by councils in relation to these assets are complex, with most councils relying on the expertise of external valuers to assist in determining fair values (the amounts for which the assets could be exchanged in a fair transaction).

Asset valuation continues to be one of the year-end processes most often not completed in a timely manner. COVID-19 travel restrictions made it even more complex this year, with valuers unable to visit some communities to assess the value of the assets.

Councils that engaged with their valuers early in the financial year were able to complete their asset valuations in a timely manner and were able to reflect the changes in the asset values before producing their financial statements.

Assessing the fair value of assets provides councils with the approximate cost of replacing an asset in the future—in today's dollars. This, combined with asset management plans, helps councils with their decisions on when to maintain, renew or replace assets.

As at 30 June 2020, 11 councils (2019: 13 councils) have outdated or incomplete asset management plans. Of these, four have populations more than 20,000 and three of them are experiencing population growth. This is relevant because planning is particularly important for large and growing councils.

Asset management is critical to the long-term sustainability of the local community. If councils do not budget appropriately for the significant cost of maintaining, replacing, or upgrading assets, they risk being unable to provide safe and consistent services to the community.

An effective asset management plan is reliant on good data about assets. Asset data is maintained on councils' financial systems and on the geographic information systems they use to capture, store, and manage the detailed components of their assets (such as roads, bridges, and dams). The data in these two systems should be reconciled (matched) periodically and any differences should be resolved in a timely manner.

We continue to see councils identifying 'found assets' that they have not previously recorded in their financial systems. This primarily arises from not reconciling the asset data between the financial systems and geographic information systems. This year, nine councils (2019: 10 councils) that reported found assets made changes to their financial statements for a total amount of \$230 million (2019: \$497 million).

To ensure effective decision-making and efficient use of public money, the engineers (who build and maintain assets) and accountants (who manage the finances) must work with the same asset data. When this is not the case, a council's decisions may be compromised, and it is at risk of wasting public money.

Recommendation for all councils

Improve valuation and asset management practices (REC 2)

- Councils need to engage with asset valuers early to complete the valuation of assets well before year end.
- Councils need to use accurate information in their long-term asset management strategies and budget decisions.
- Councils need to regularly match the asset data in their financial records to the asset data in their engineering/geographic information systems to ensure it is complete and reliable.



3. Internal controls in local governments

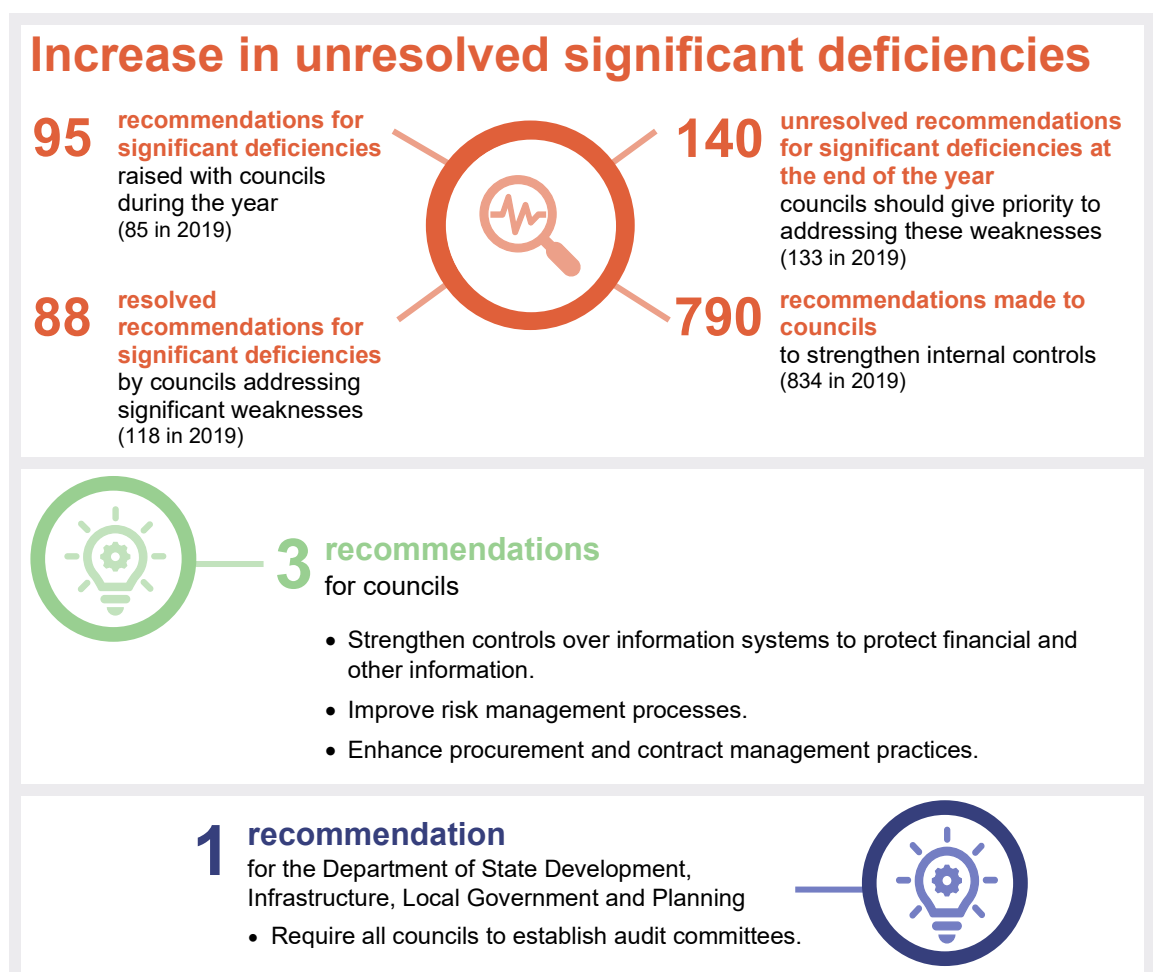
Internal controls are the people, systems, and processes that ensure an entity can achieve its objectives, prepare reliable financial reports, and comply with applicable laws. Features of an effective internal control environment include:

- a strong governance framework that promotes accountability and supports strategic and operational objectives
- secure information systems to maintain the integrity of data
- robust policies and procedures, including appropriate financial delegations
- regular monitoring by management and internal audit reviews.

This chapter reports on the effectiveness of councils' internal controls and highlights important challenges for the local government sector. Appendix J provides a more detailed assessment.

Where we identify weaknesses in the controls, we categorise them as either 'deficiencies', which need to be addressed over time, or 'significant deficiencies', which are high risk and need to be addressed immediately.

Chapter snapshot



Strong governance is needed to resolve weaknesses in internal controls

Between 2017 and 2019, councils made significant progress in addressing the weaknesses in their internal controls by reducing the number of unresolved significant issues.

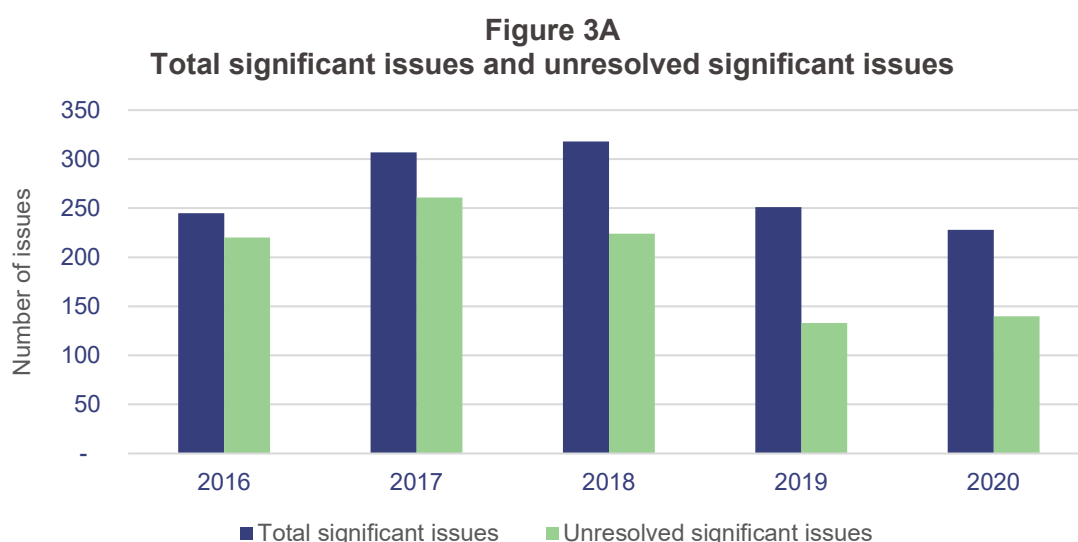
However, in 2020, we identified 228 significant issues, with 140 (2019: 133) of these issues yet to be resolved at 30 June 2020.

We understand that the challenges imposed by COVID-19 may have made it more difficult to resolve these deficiencies. But the working from home arrangements required by COVID-19 make it more crucial that councils strengthen their oversight of internal controls and address the identified weaknesses.

The local government elections in March 2020 resulted in turnover of approximately 50 per cent of the elected officials. Following the elections, there were also changes in chief executive officers (CEOs) at a number of councils. Elected officials and CEOs dictate the tone at the top and shape the culture of the organisation, which in turn drives the overall control environment.

Having an effective audit committee and an active internal audit function can assist in providing the right advice to these elected officials and CEOs and help them resolve these significant issues in a timely manner.

Figure 3A shows the total significant deficiencies we have identified in the sector and the number that have remained unresolved over the last five years.



Source: Queensland Audit Office.

Audit committees and internal audit

In our previous reports, we have stressed the importance of audit committees and internal audit functions to the overall control environment of councils.

An effective audit committee is an important element of good governance. It plays a pivotal role in ensuring management fulfils its responsibilities relating to financial reporting, internal control systems, risk management systems, and internal audit.

Effective internal audit functions provide unbiased assessments of an organisation's operations and continuous review of the effectiveness of governance, risk management, and control processes. Internal auditors evaluate risks and can assist in establishing effective fraud prevention measures by assessing the strengths and weaknesses of controls.

As at 30 June 2020, 10 councils (2019: 12 councils) do not have either an audit committee nor an active internal audit function. In addition, a further:

- six councils (2019: six councils) still do not have an audit committee
- two councils (2019: one council) do not have an internal audit function or have had no internal audit activity during the year.

In each case, this weakens the council's governance, resulting in more internal control breakdowns, poor financial processes, and a higher risk of being financially unsustainable.

Together, these councils accounted for more than 50 per cent of the unresolved significant deficiencies in the sector. Three of these councils have not met their statutory deadline for financial reporting for the last two years.

Most of these councils are highly reliant on grants and are deemed to be at a higher risk of being financially sustainable. These councils are already under financial pressure and see the cost of establishing an audit committee and an internal audit function as additional burden on their already deteriorating financial results. Often located in remote areas of Queensland, these councils are challenged with sourcing:

- independent audit committee members with the right skills and experience
- internal audit service providers at a reasonable cost.

Advancements in technologies such as videoconferencing and remote working capabilities now provide opportunities for these councils to engage the right candidates to establish an effective audit committee and internal audit function, at a lower cost.

Recommendation for the Department of State Development, Infrastructure, Local Government and Planning

Require all councils to establish audit committees (REC 6)

We continue to recommend that the department requires all councils to establish audit committees and that the chairperson of this committee is independent of council and management.

In light of the difficulties some councils have faced with internal control weaknesses, fraud, ransomware, and achieving financial sustainability, this is more important now than ever.

Common internal control deficiencies

In this section of the report, we describe the common issues we have identified with internal controls at councils.

Security of information systems

Each entity uses its information systems extensively to process the information for its financial statements. Weaknesses in controls over information systems increase the risk of undetected errors or financial loss, including from fraud.

This year, there has been a significant increase in external attacks, as cyber criminals attempt to take advantage of changes in working arrangements necessitated by the COVID-19 pandemic.

This year, weaknesses in one Queensland council's internal controls meant its systems were not adequately protected, and a successful cyber attack had a significant impact on its operations. This is described in Case study 1 (Figure 3B).

Figure 3B
Case study 1

Impact of cyber attack on a council

This year, one regional council was subject to a ransomware attack. A ransomware attack is a form of a cyber attack where the attacker gains access to information systems and demands a ransom to return the information.

The cyber attacker gained access to all council systems, including the backup data that was stored on the council's network.

The impacts of this attack were:

- the council was unable to access systems and information, with full restoration taking an extended period (for example, payroll and creditors had to be paid manually for five weeks)
- normal activities could not be performed or were delayed (for example, the council was unable to prepare monthly financial management reports)
- key staff, including information technology staff and contractors, needed to work extended hours to resolve the situation
- significant time was spent by council staff in dealing with various parties and investigating the source of the data breach.

The council has now taken action to strengthen its controls, including:

- understanding the ways that external parties (such as suppliers, banks, and the public) access the council's network, and what opportunities this could provide to external attackers
- strengthening its password controls
- increasing staff training on the risks associated with emails, and opening attachments and clicking links
- engaging independent professional experts to periodically test the security controls on its information systems and provide recommendations for improvements.

This matter was reported to the Queensland Government Cyber Security Unit of the Queensland Government Customer and Digital Group (formerly the Queensland Government Chief Information Office).

This incident highlights the importance of cyber security for all councils, not just large or higher-profile councils.

Source: Queensland Audit Office.

Cyber threats will continue and are likely to increase. Councils need to remain vigilant in managing their cyber security risks, which means promptly addressing internal control weaknesses.

As of 30 June 2020, 32 councils did not have sufficient controls in place to protect their information systems. Common weaknesses we identified in the security of information systems this year include the following:

- Access to systems was not restricted to current employees.
- Employees were given access to perform multiple activities in a process (meaning there was not enough segregation of responsibilities at different stages of the process), or activities beyond what they needed to perform their job.
- The activities of employees with privileged access (allowing them to access sensitive data and create and configure within the system with no restrictions) were not monitored to ensure they were appropriately approved.
- Employees were assigned incorrect delegations in the finance system, increasing the risk of unauthorised transactions.
- Security settings allowed unapproved applications to be installed on council networks, increasing the risk of malware and cyber attacks.
- Passwords were not sufficiently complex (so could be easily guessed) or were not required to be changed regularly.

Recommendation for all councils**Strengthen security of information systems (REC 3)**

We recommend all councils strengthen the security of their information systems. Councils rely heavily on technology, and increasingly, they have to be prepared for cyber attacks. Any unauthorised access could result in fraud or error, and significant reputational damage.

Councils' workplace culture, through their people and processes, must emphasise strong security practices to provide a foundation for the security of information systems.

All entities across the local government sector should:

- provide security training for employees so they understand the importance of maintaining strong information systems, and their roles in keeping them secure
- assign employees only the minimum access required to perform their job, and ensure important stages of each process are not performed by the same person
- regularly review user access to ensure it remains appropriate
- monitor activities performed by employees with privileged access (allowing them to access sensitive data and create and configure within the system) to ensure they are appropriately approved
- implement strong password practices and multifactor authentication (for example, a username and password, plus a code sent to a mobile), particularly for systems that record sensitive information
- encrypt sensitive information to protect it
- patch vulnerabilities in systems in a timely manner, as upgrades and solutions are made available by software providers to address known security weaknesses that could be exploited by external parties.

Councils should also self-assess against all of the recommendations in *Managing cyber security risks* (Report 3: 2019–20) to ensure their systems are appropriately secured.

Risk management

Councils operate in a complex environment and are subject to risks from internal and external forces. We found that 29 councils do not have sufficient risk management processes in place to identify and manage these risks. As a result, they face a greater likelihood of loss, or of failing to achieve their objectives.

Common issues relating to risk management include the following:

- Councils either do not have a risk management framework or have one that is very outdated.
- Councils do not have a complete risk register that captures the risks they are exposed to.
- Councils either have no business continuity and disaster recovery plans, or these plans are in draft that have neither been approved nor tested to confirm they would be effective in the event of a disaster.
- Councils have either not completed a fraud risk assessment or have not adequately assessed their risk of fraud.

Recommendation for all councils**Improve risk management processes (REC 4)**

Councils should have a complete and up-to-date risk management framework including:

- comprehensive risk registers that identify risks (including the risk of fraud) and appropriate risk mitigation strategies
- current and relevant business continuity and disaster recovery plans and that these plans are tested periodically.

Procurement and contract management

Over the last five years, on average, councils spent approximately \$7.7 billion on goods and services each year. This year, we identified deficiencies in procurement and contract management controls in 32 councils. We recommend that these councils strengthen their internal controls to ensure they achieve value for money for their communities in their purchasing activities. The common deficiencies we identified this year include the following:

- Councils were unable to demonstrate they obtained value for money from their procurement process. This was generally due to
 - not obtaining sufficient tenders/quotes for the purchase of goods or services
 - insufficient documentation resulting in perceived transparency issues for supplier tendering and selection processes.
- Councils approved the purchase of goods and invoices after they were received, instead of before they were ordered.
- Councils either did not have a contract register or did not have a complete contract register that would enable them to effectively manage their contracts.

A contract register is a list of all contracts that a council has entered into with its vendors and contains important information such as:

- start and end date of the contract
- total contracted amount and annual amounts
- contract manager assigned to the contract
- link to or reference to a copy of the contract
- trigger date for renewal of the contract.

Recommendation for all councils

Enhance procurement and contract management practices (REC 5)

- Councils need to ensure they obtain value for money for the goods and services they procure and that they have the appropriate approvals to procure the goods and services.
- To effectively manage their contractual obligations, councils should ensure their contract registers are complete and contain up-to-date information.

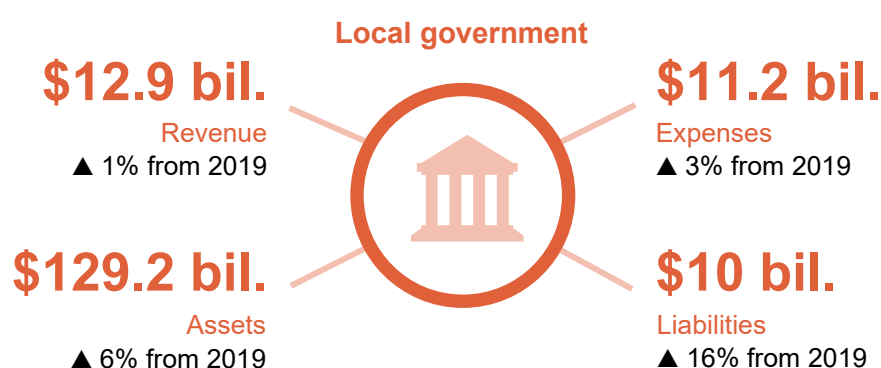


4. Councils' financial performance

This chapter analyses the financial performance of councils, with emphasis on their financial sustainability.

Chapter snapshot

Expenses and liabilities have increased at a higher rate than revenue and assets

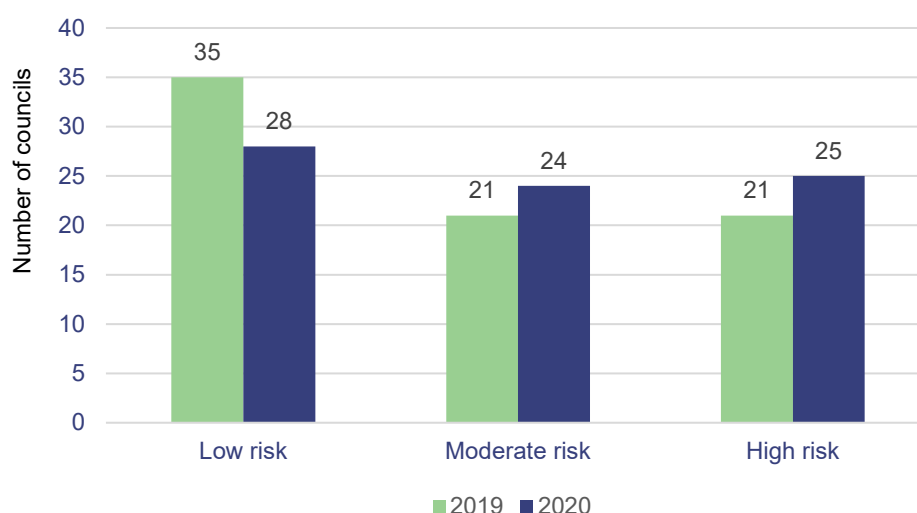


Note: The implementation of new accounting standards contributed to an 11 per cent increase in the sector's total liabilities.

The risk to financial sustainability is greater

Figure 4A shows the change in financial sustainability since last year.

Figure 4A
Change in financial sustainability



Source: Queensland Audit Office.

How is financial sustainability assessed?

A council's financial sustainability is linked to the sustainability of its local community. A sustainable community is one where local businesses are economically viable, environmentally sound and socially responsible, and people have access to basic services, such as education and healthcare. As much as growing and maintaining a sustainable community requires participation from all sectors of the community, it is also heavily reliant on population and employment opportunities.

Councils in areas with a strong economy (which usually means a larger population and good job opportunities) are more likely to be able to generate their own revenue and attract and retain qualified staff. This in turn leads to them establishing good processes and managing their finances well.

Since 2013, the Department of State Development, Infrastructure, Local Government and Planning (the department) has required councils to measure their financial sustainability using three audited ratios:

- operating surplus ratio—the extent to which operating revenues cover operating expenses
- net financial liabilities ratio—the extent to which the operating revenues can meet the liabilities
- asset sustainability ratio—the extent to which assets are replaced as they reach the end of their useful lives.

Councils are expected to meet certain benchmarks against these ratios, which are detailed in Appendix I.

While all councils are required to use the same ratios to measure their financial sustainability, the challenges faced by each council vary significantly, and are strongly influenced by each local economy.

Councils with smaller populations and smaller local economies are more dependent on government grants to provide basic services, and build and maintain essential community assets (such as roads). These councils receive grants from both the state and federal governments for supplementing their day-to-day operations (for example, through financial assistance grants) and for building and maintaining community assets (also known as capital grants). However, these grants typically provide funding for a single year with little certainty whether the funding will continue in subsequent years.

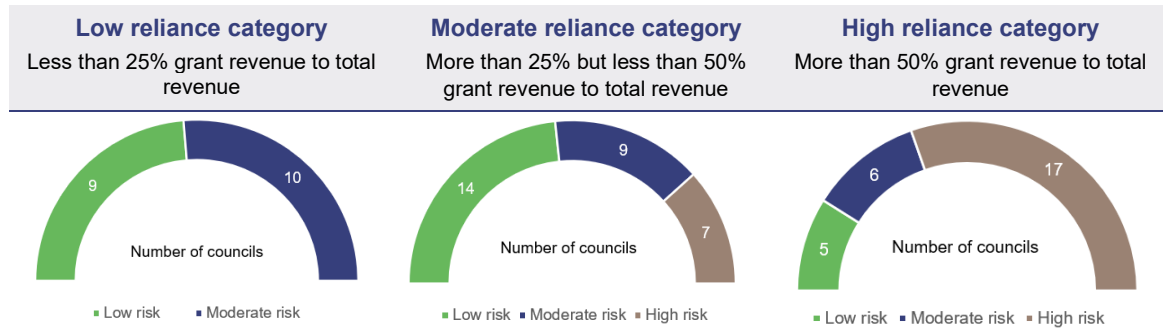
Such uncertainty makes it difficult for councils that are highly reliant on grants to make longer-term plans to create jobs in the community and attract residents.

To highlight the different challenges these grant-dependent councils face, this year we have analysed councils' financial sustainability risk by their reliance on grants instead of grouping them into segments as defined by the Local Government Association of Queensland, as we have in previous years. Appendix I shows the results by those individual council segments.



Figure 4B shows the financial sustainability risk of councils categorised by their reliance on grant revenue.

Figure 4B
Risk of financial sustainability increases with a council's reliance on grant revenue



Source: Queensland Audit Office.

Generally, as a council's reliance on grants increases, so too does its financial sustainability risk. There are, however, exceptions to this. We note that five councils with a high reliance on grant revenue have a low risk of being financially unsustainable. These councils have prioritised financial governance by recruiting and retaining appropriately skilled staff, who have established good financial and budgeting processes. These councils also have strong leadership and governance, and a strong internal control environment and oversight function, including effective audit committees and internal audit functions.

How have councils fared this year?

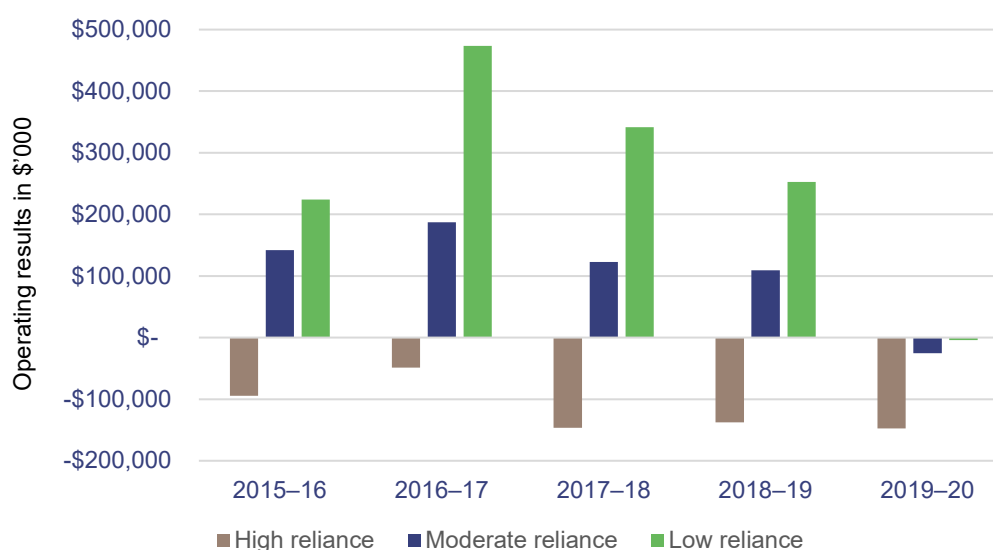
The financial sustainability of most councils deteriorated this year, with the sector's expenses and liabilities increasing faster than its revenues and assets. The financial sustainability risk rating for 12 councils has increased to either moderate or high. The sustainability ratios for another 64 councils also deteriorated but did not result in a change in their financial sustainability risk rating. One council, Charters Towers Regional Council, improved its sustainability risk rating from moderate to low.

Generating operating surpluses has been a challenge for the sector

This year, 70 per cent of Queensland councils spent more than they earned, which is a 25 per cent increase compared with last year.

Figure 4C aggregates the operating results for councils, grouped by their reliance on grants over the last five years. The operating result for a council is the difference between the revenue generated from its activities and the cost of running the business.

Figure 4C
Aggregate operating results of councils grouped by their reliance on grants



Source: Queensland Audit Office.

As a group, the councils highly reliant on grants have collectively made losses each year for the last five years. Individually however, there are five councils in this group that have consistently generated operating profits.

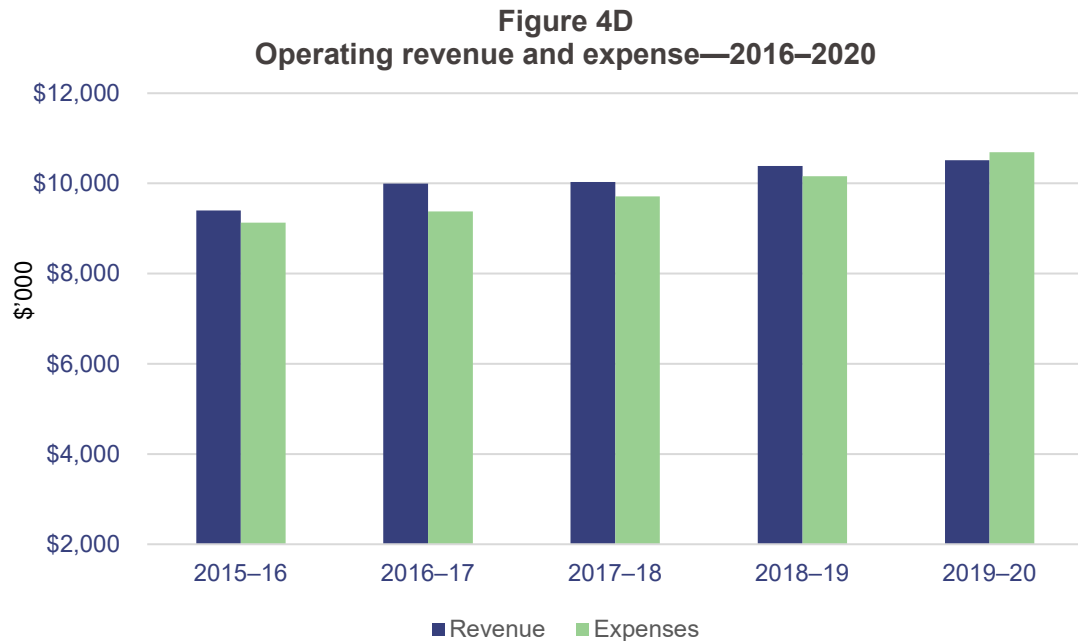
Uncertainty over future funding and their limited ability to generate their own revenue in the short term makes it difficult for most of these councils to have good strategic planning, asset management, and financial management practices. Having some certainty over long-term funding would enable them to develop strategies to attract new industries and people to their areas, maximise any investment that is made in community assets, and minimise operating losses.

We consistently find councils that regularly incur operating losses have deficiencies in these areas, preventing them from improving their long-term financial sustainability. While it is each council's responsibility to find ways to improve its financial sustainability, we encourage the department to continue providing guidance to build capability in these areas.

This year, councils with low or moderate reliance on grants have generated operating losses for the first time in five years. These council categories have experienced a substantial increase in their operating expenses. Several councils brought forward their capital projects at the peak of the COVID-19 pandemic with the aim of retaining their workforce, resulting in higher employee costs. In addition, councils also incurred new costs to maintain quarantine facilities, enforce border restrictions, and sanitise council buildings and public areas.

At the same time, council operating revenues have only increased by one per cent. Several council revenue streams have decreased, particularly from March to June 2020, with significantly less visitors to council areas due to travel restrictions and community lockdown. This resulted in lower revenue from public services such as car parks, airports, and council-owned accommodation. Councils also provided support to communities in the form of discounts and waivers of fees such as food licenses, and rental concessions for tenants of council-owned buildings.

Figure 4D shows the sector's expenses have steadily increased over the last five years, while revenue has not increased at the same rate. This year, for the first time in five years, total expenses of the sector exceeded total revenue.



Source: Queensland Audit Office.

While some councils made operating profits in 2020, the majority of councils face the dual challenges of not being able to contain the cost of services provided to the community, and of generating sufficient revenue to fund these services.

Councils in general, and especially those that are unable to increase revenue, must consider the services and service levels they provide to their communities—specifically in terms of their importance to the community and the cost of delivery.

In our report *Managing the sustainability of local government services* (Report 2: 2019–20), we recommended that all councils consider whether the services they provide meet the current and future needs of their communities and whether these services are affordable.

To assist with this, we have also published several fact sheets and a cost allocation tool that councils can use to inform their decision making. These fact sheets and tool are available on our [website](#).

The sector's debt levels have increased in line with assets

The debt levels of the sector have increased by five per cent this year. This increase is in line with the increase in the value of community assets. Over the last five years, the sector's debt remained steady at five per cent of assets.

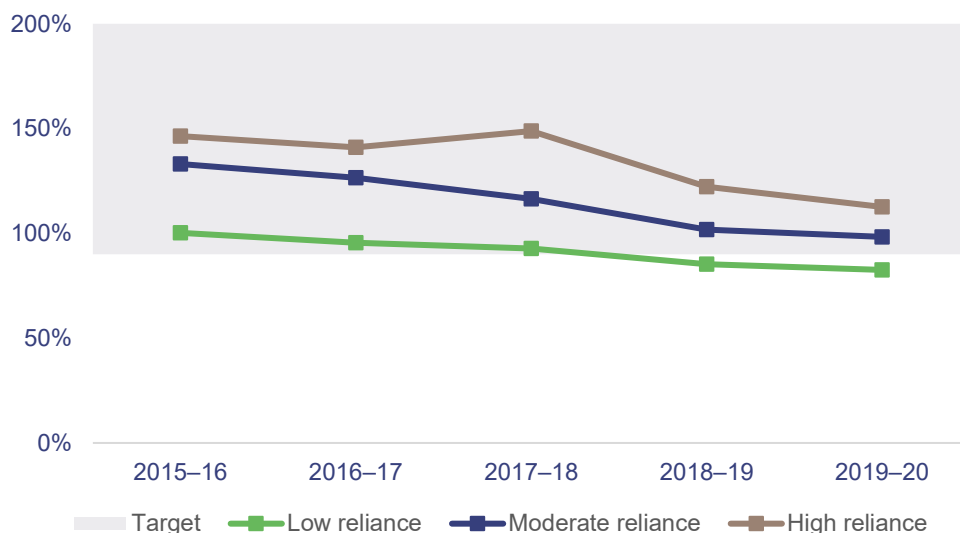
Of the total sector debt, 68 per cent is held by councils that have a low reliance on grant revenue, and 31 per cent held by councils with a moderate reliance on grants. These councils typically have larger populations, larger asset bases and a history of modest operating surpluses, giving them the ability to repay their debts. The councils holding the remaining one per cent are highly reliant on grants. These councils are currently managing their obligations and paying down their debt.

Councils continue to invest in community assets

This year, the sector has spent \$4.3 billion (2019: \$4.3 billion) on replenishing and/or constructing new assets (capital projects) to meet community needs.

Currently, councils measure their asset sustainability as a ratio that approximates the extent to which they are replenishing assets as they reach the end of their useful lives. Figure 4E shows this asset sustainability ratio for councils categorised by their reliance on grant funding.

Figure 4E
Asset sustainability ratio by council category



Source: Queensland Audit Office.

Councils with a high reliance on grant revenue typically have what looks like a good asset sustainability ratio, as they have received significant grant funding over the last five years to replace assets.

These 28 high-reliance councils combined received \$720 million in disaster relief funding over the last five years (2016–20). The 49 councils in the other two categories combined received \$814 million over the same period.

The current asset sustainability ratio does not take into account the age of the assets and whether the councils are maintaining them at an optimum level.

The asset sustainability ratio is calculated by dividing the amount of money spent on replacing assets each year by the annual estimated value of depreciation (or gradual ‘wearing out’) of the assets. This is expressed as a percentage, and the department’s guidelines require this to be 90 per cent or more.

While this is intended to indicate whether a council is renewing its assets at a sufficient rate, it can be misleading. For example, councils with growing populations build new assets to keep up with the demand of their communities. These new assets do not require much maintenance or any replacement early in their life cycle. However, these councils also have older assets in established areas that need regular maintenance and replacement.

The existing ratio, which is calculated for the council as a whole, does not distinguish between the age of these assets (that is, new assets versus old assets). Consequently, councils cannot rely on this ratio to assess whether they are managing their portfolio of assets appropriately. They need robust asset management plans in place to ensure they are renewing their assets at the right times and to the right standard (or service level) across their communities.

With most councils now having an asset management plan and better asset data than they had when the asset sustainability ratio was introduced in 2013, it is time for the department to consider if one or more of the following ratios would enhance asset sustainability reporting:

- **Asset consumption ratio**—this ratio measures the current value of assets in use relative to what it would cost to build a new asset with the same benefits to the community.
- **Asset renewal funding ratio**—this ratio measures the ability of a council to fund its projected asset renewal/replacements in the future.
- **Asset maintenance ratio**—this ratio compares planned maintenance of assets with required maintenance (which is what should be spent to maintain assets to a satisfactory standard) to indicate the extent to which a council is investing to stop its infrastructure backlog growing.
- **Average useful life ratio**—this ratio compares the actual average useful life of a council's infrastructure assets to the expected average useful life as per the council's asset management plan.

In our report *Forecasting long-term sustainability of local government* (Report 2: 2016–17), we recommended the department review the sustainability ratios and make these more fluid to address the changing needs of councils. The department is currently in the process of establishing new financial sustainability ratios.

Recommendation for the Department of State Development, Infrastructure, Local Government and Planning

Make changes to sustainability ratios (REC 7)

We recommend that the department develops new financial sustainability ratios for Queensland councils. In developing these ratios and associated targets, we recommend that the department considers the different sizes, services, and circumstances of the various councils.

We also recommend that the new financial sustainability ratios be established in time for the year ending 30 June 2022.

Recommendation for the Department of State Development, Infrastructure, Local Government and Planning

Provide greater certainty over long-term funding (REC 8)

We recommend that the department reviews its current funding model to identify opportunities to provide funding certainty to councils beyond one financial year. A three- to five-year funding model would assist councils, especially those heavily reliant on grants, to develop and implement more sustainable medium- to long-term plans.

Recommendation for the Department of State Development, Infrastructure, Local Government and Planning

Provide training to councillors and senior leadership teams around financial governance (REC 9)

We recommend that the department provides periodic training to councillors and the senior leadership team for councils that are highly reliant on grants. The training should focus on helping these councils:

- establish strong leadership and governance
- enhance internal controls and oversight
- improve financial sustainability in the long term.

Appendices

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A. Full responses from entities

As mandated in Section 64 of the *Auditor-General Act 2009*, the Queensland Audit Office gave a copy of this report with the request for comment to the Director-General, Department of State Development, Infrastructure, Local Government and Planning. We also provided a copy to all 77 councils with an option of providing a response.

This appendix contains the formal responses we received.

The heads of these entities are responsible for the accuracy, fairness and balance of their comments.

Comments received from Director-General, Department of State Development, Infrastructure, Local Government and Planning



Department of
State Development, Infrastructure,
Local Government and Planning

Our ref: MC21/1219

15 APR 2021

Mr Brendan Worrall
Auditor-General
Queensland Audit Office
qao@qao.qld.gov.au

Dear Mr Worrall

I am writing regarding your email of 19 March 2021 about the Draft Report to Parliament titled *Local Government 2020*. I note you also emailed the Honourable Steven Miles MP, Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning.

I was pleased to note your comments acknowledging the achievement of councils in producing their financial statements in a timely manner, given the challenges presented by COVID-19.

With regards to your recommendations for the Department of State Development, Infrastructure, Local Government and Planning, (the department) I provide the following comments:

Recommendation 1: require all councils to establish audit committees and that the chairperson is independent of council and management.

The department supports both parts of this recommendation in principle; however they will require detailed policy consideration including consultation with stakeholders. If changes are endorsed, they will require regulatory amendments to be implemented.

Recommendation 2: develop new financial sustainability ratios for councils, to be in place in time for the financial year ending 30 June 2022.

The department supports this recommendation and is considering options for the establishment of a financial sustainability framework and revised ratios for councils.

Recommendation 3: review its current funding model to identify opportunities to provide funding certainty to councils beyond one financial year.

I am pleased to advise the next two rounds of the \$200 million Works for Queensland Program and the \$100 million South East Queensland Community Stimulus Program will be released as two three-year rounds (2021-24 and 2024-27) which will provide funding certainty for councils in the medium term.

During 2021, the department will review the Indigenous Local Government State Government Financial Aid Program, Revenue Replacement Program, and Indigenous Economic Development Grants Program, and intends to report back to Government in the first half of 2022.

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Website www.dsdlgp.qld.gov.au
ABN 29 230 178 530

This recommendation will be considered as part of the review and as part of the establishment of future funding programs.

Recommendation 4: provide periodic training to councillors and the senior leadership team for councils that are highly reliant on grants.

The department supports this recommendation and is currently working to develop training in financial governance and basic financial management for councillors. Two pilot sessions have already been delivered and additional sessions will be rolled out this calendar year.

Additionally, I support the five recommendations for the councils and intend to write to each council to emphasise the importance of implementing these recommendations.

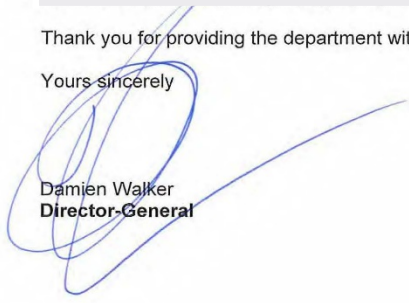
I will also write to the councils identified as not having an active internal audit function to remind them of their requirements under the *Local Government Act 2009*.

If you require any further information, please contact

[REDACTED] who will be pleased to assist.

Thank you for providing the department with an opportunity to review the Draft Report.

Yours sincerely


Damien Walker
Director-General

Comments received from Chief Executive Officer, Brisbane City Council



Dedicated to a better Brisbane

Brisbane City Council ABN 72 002 765 795

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Brisbane Square, 266 George Street Brisbane
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12 April 2021

Mr Brendan Worrall
Auditor-General
PO Box 15396
CTY EAST QLD 4002

Dear Mr Worrall

Thank you for your email of 19 March 2021 about the Queensland Audit Office (QAO) proposed report to parliament – Local Government 2020.

I thank you for the opportunity to comment on the report.

Council is supportive of the recommendations made in the report.

Council is very interested in recommendation REC7 and note that it is now several years that QAO have made a recommendation for the Department of State Development, Infrastructure, Local Government and Planning (the department) to review the Financial Sustainability Ratios contained in the Financial Management (sustainability) Guideline 2013.

I also note that the timing recommended for this review has been pushed out to the year ending 30 June 2022. Council requests that the review of these ratios is expedited given the different sizes, services, and circumstances of the various councils and with the implementation of new accounting standards one of which is only currently applicable to Brisbane City Council. This makes comparability between councils even more problematic.

I also note your comments on page 11 regarding consistency between monthly reporting and their Annual Financial Statements in relation to new accounting standards. Council would like to confirm that it takes a proactive approach to new accounting standards and have reflected recent changes in its quarterly reporting since implementation. These new standards have also been reflected in Council's budget for a number of years.

Corrections to two items in the draft report have also been forwarded to QAO staff in relation to the ratios on page 57.

.../2

- 2 -

If you have any further enquiries regarding this matter, please contact [REDACTED],
[REDACTED]

Thank you for contacting me.

Yours sincerely



Colin Jensen
CHIEF EXECUTIVE OFFICER

Comments received from Mayor, Ipswich City Council



Mayor Teresa Harding

City of Ipswich
Queensland, Australia

Mr Brendan Worrall
Queensland Auditor-General
PO Box 15396
CITY EAST QLD 4002

Email: gao@gao.qld.gov.au

13 April 2021

Dear Mr Worrall *Brendan*

I write regarding the email of 19 March 2021 from your office providing a copy of the draft report to the Queensland Parliament titled *Local Government 2020 Financial Audit Report 2019-20* as required by Section 64 of the *Auditor-General Act 2009*.

I understand that a response from Ipswich City Council is welcome although not required, and that responses to your audit recommendations will be published in an appendix to the tabled report.

I take this opportunity, on behalf of the Ipswich City Council, to affirm our absolute commitment to good corporate governance, transparency and integrity.

At the first meeting of this Council my motion to establish a Transparency and Integrity Hub was resolved and the new Hub went live on 1 July 2020. The publication of financial transactions was a first in the nation. While much has been published on the Hub, this Council's ambition is to significantly increase the range and volume of information shared with the community to hold true to our commitment to transparency and integrity.

This Council supports the five (5) recommendations for Councils set out in the draft report and is working to address specific areas for improvement.

45 Roderick Street
PO Box 191
IPSWICH QLD 4305

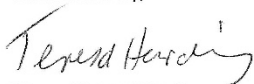
Phone (07) 3810 6011
Email mayor@ipswich.qld.gov.au

ipswich.qld.gov.au

On behalf of this Council I was pleased to note the improvements in the financial governance assessment for this Council for 2019-2020 when compared to the prior year. However, I offer assurance that this Council will continue its strong focus on good corporate governance, transparency and integrity and ongoing improvement of our policy, culture, systems and practice.

Thank you again for providing the opportunity to review the draft report.

Yours sincerely,



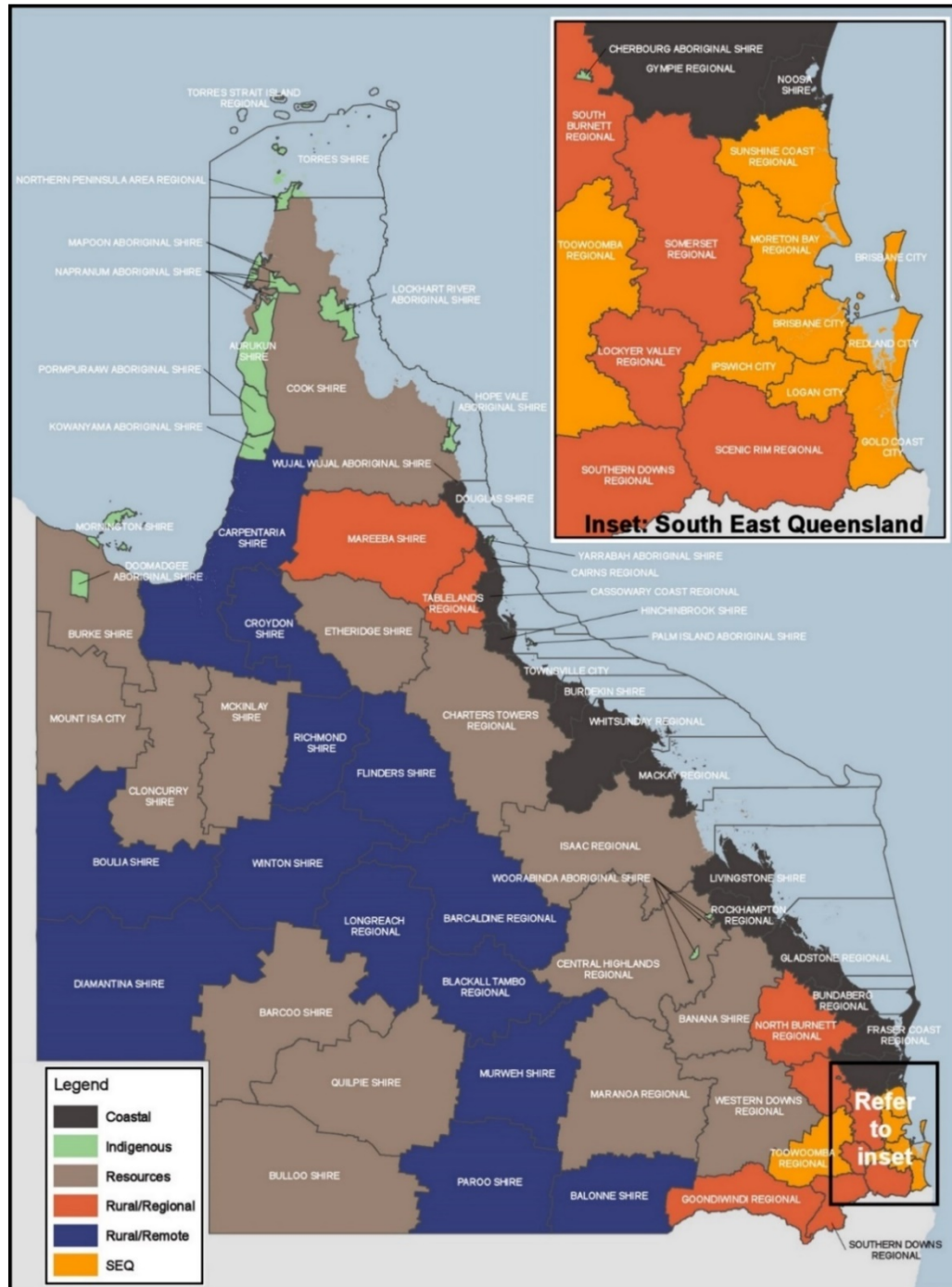
Mayor Teresa Harding

Comments received from Chief Executive Officer, South Burnett Regional Council



B. Local governments by segment

Figure B1
Geographical location—by local government segments¹



Note: SEQ—South East Queensland.

Source: Spatial Services, Department of State Development, Infrastructure, Local Government and Planning.

¹ As defined by the Local Government Association of Queensland.

C. Legislative context

Frameworks

Under the *Constitution of Queensland 2001*, there must be a system of local government in Queensland that is made up of councils. Local governments/councils are elected bodies that have the power to make local laws suitable to the needs and resources of the area they represent.

Councils' legislative framework is the *Local Government Act 2009* (the Act) and the Local Government Regulation 2012 (the regulation).

The purpose of the Act is to specify the nature and extent of local governments' responsibilities and powers. It requires the system of local government to be accountable, effective, efficient, and sustainable.

The regulation requires each council to prepare, by 31 October:

- general purpose financial statements
- a current year financial sustainability statement
- a long-term financial sustainability statement.

Brisbane City Council has the *City of Brisbane Act 2010* and City of Brisbane Regulation 2012. This regulation imposes the same financial reporting time frames and financial reporting requirements on Brisbane City Council as other councils have.

Each council must release its annual report within one month of the audit opinion date. The Minister for State Development, Infrastructure, Local Government and Planning may grant an extension to the deadline where extraordinary circumstances exist.

Only the general purpose financial statements and the current year financial sustainability statement are subject to audit.

The current year financial sustainability statement includes the following three measures of financial sustainability:

- the *operating surplus ratio*, which indicates the extent to which operating revenues cover operating expenses
- the *net financial liabilities ratio*, which indicates the extent to which a council's operating revenues can service its net liabilities while maintaining its assets and service levels
- the *asset sustainability ratio*, which approximates the extent to which a council is replacing its assets as they reach the end of their useful lives.

Accountability requirements

The Act requires councils to establish financial management systems to identify and manage financial risks, including risks to reliable and timely reporting. The performance of financial management systems requires regular review.



Queensland local government financial statements

These financial statements are used by a broad range of parties, including parliamentarians, taxpayers, employees, and users of government services. For these statements to be useful, the information reported must be relevant and accurate.

The Auditor-General's audit opinion on these entities' financial statements assures users that the statements are accurate and in accordance with relevant legislative requirements.

We express an *unmodified opinion* when the financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards. We *modify* our audit opinion when financial statements do not comply with the relevant legislative requirements and Australian accounting standards and are not accurate and reliable. There are three types of modified opinions:

- qualified opinion—the financial statements as a whole comply with relevant accounting standards and legislative requirements, with the exceptions noted in the opinion
- adverse opinion—the financial statements as a whole do not comply with relevant accounting standards and legislative requirements
- disclaimer of opinion—the auditor is unable to express an opinion as to whether the financial statements comply with relevant accounting standards and legislative requirements.

Sometimes we include an *emphasis of matter* in our audit reports to highlight an issue that will help users better understand the financial statements. It does not change the audit opinion.

D. Status of recommendations from prior reports

The following tables provide the current status of the issues raised in *Local government entities: 2018–19 results of financial audits* (Report 13: 2019–20).

Figure D1
Status of recommendations for councils

Recommendation	Current status
Strengthen governance framework	
Councillor induction and continued professional development Councils need to provide all councillors with detailed induction training and continuing professional development on their responsibilities.	Since the local government elections in March 2020, the department has provided councillors with induction training. There has been approximately a 50 per cent turnover in the elected members in the recent local government election. Continuing professional development is something councils will need to provide on an on-going basis to ensure that the councillors are well informed of their obligations.
Audit committees - All councils should have an audit committee with an independent chair. - All audit committee members must understand their roles and responsibilities and the risks the committee needs to monitor. - Audit committees must hold management accountable for ensuring timely remedial actions are taken on audit issues. All extensions of agreed time frames for remedial action requires consideration by the audit committee, including management's risk mitigation strategies, until remedial action is completed.	We continue to find councils that do not have audit committees. We continue to recommend to all of these councils that they establish an independent audit committee with appropriately qualified committee members.
Internal audit All councils must establish and maintain an effective and efficient internal audit function, as required by the <i>Local Government Act 2009</i> .	We continue to find councils with no or an inactive internal audit function. We continue to recommend to all of these councils that they establish an internal audit function, as required by the <i>Local Government Act 2009</i> .
Strengthen controls and processes	
Resolve internal control deficiencies Councils need to strengthen their controls and processes by acting on outstanding audit recommendations. We recommend they take prompt action to address individual recommendations and resolve internal control deficiencies, with a focus on the highest risk vulnerabilities and those outstanding from previous years.	Although we have noted improvements in recent years, in 2020 we identified an increase in the number of outstanding control deficiencies. While changes to working environments arising from the COVID-19 pandemic may have contributed to this, we continue to recommend that councils undertake an active program to fix outstanding control deficiencies.

Recommendation	Current status
Infrastructure charges Councils need to establish clear policies and procedures to manage and collect charges for the infrastructure required to support new developments.	The work undertaken by councils in preparing their 2019–20 financial statements included consideration of the establishment of policies and procedures relating to infrastructure charges.
Secure employee and supplier information	
- Councils must verify changes to employee and supplier bank account details through sources independent of the change request. - Councils need to ensure information systems are secure to prevent unauthorised access that may result in fraud or error. Security measures could include encryption of information, restriction of user access, regular monitoring by management, and appropriate segregation of duties.	In the current year, we identified 26 deficiencies across 21 councils (2019: 16 deficiencies across 15 councils) relating to the security of employee and supplier information. Given the ongoing deficiencies we identified, we continue to recommend that councils review their policies and practices with regards to updating and approving changes to employee and supplier information. This is particularly relevant for changes to bank account details, which we continue to see as an area subject to fraudulent activities.
Conduct mandatory cyber security awareness training	
Councils need to develop and implement mandatory cyber security awareness training for all staff, to be completed during induction and at regular periods during employment. This should include: - delivering targeted training to higher-risk user groups, such as senior management, staff who have access to sensitive data, software developers, system administrators, and third-party providers - recording and monitoring whether all staff have completed their required cyber security awareness training - conducting campaigns to test the adequacy of staff vigilance to risks, such as phishing (fraudulent emails) and tailgating (following a person into an office), so entities can assess and improve their awareness programs.	We continue to identify several control deficiencies related to information systems. Cyber attacks have increased in 2020 and are expected to increase further with changes in working environments due to COVID-19. We recommend councils continue to provide cyber security awareness training to their new and current employees on a regular basis.
Strengthen asset management	
- Councils need to use accurate information about their assets, including asset performance (for example, current performance compared to the future performance required by the community) and cost, to use in their long-term asset management strategies and budget decisions. - Councils need to strengthen how they control the recording of data on assets. They should regularly match the data in their financial records to the data in their geographic information systems, to ensure they are both complete and reliable. - Councils need to allocate enough time and resources early in the financial year to complete the asset valuation and asset accounting processes well before year end.	We continue to identify a number of issues with regards to the asset management policies and practices of councils. In line with these findings, we continue to recommend that councils strengthen their asset management policies and practices.

Recommendation	Current status
Improve financial management	
- Councils are encouraged to use the Queensland Audit Office's financial statement preparation maturity model to assess their financial reporting processes and identify areas for improving the timeliness and quality of their financial reports. - All councils should complete a self-assessment of their management reporting maturity. Councils need to determine what the appropriate level of maturity is for their circumstances and user needs. This will help them identify the elements in which they need to mature. While desired and appropriate levels of maturity will vary across councils, all councils should ensure they: - formally establish management accountabilities for reporting - tailor reporting to user needs - consult with users on a regular basis to ensure the reports meet their needs - provide training and ongoing guidance to report users to ensure they understand the reports - establish quality control and reporting processes that ensure accurate and reliable data is provided in the reports.	In 2020, we noted only a limited number of councils had assessed their processes using the financial statement preparation maturity model, given the use of this model was not recommended for all councils to complete in 2020. In 2021, we recommend all councils complete this model, which has been raised as a recommendation in this report.
Improve timeliness of reporting to communities	
Councils need to continue to work towards more timely financial reporting to their communities.	For the 2019–20 reporting period, we noted a decrease in the timeliness of financial reporting by councils to their communities. We continue to recommend that councils focus on the timeliness of the delivery of their financial reporting.
Improve monitoring of entities controlled by councils	
Councils with existing controlled entities, or plans to create them, should have policies in place to ensure that: - council develops a business case establishing the need for and objectives of the entity prior to creating it - each controlled entity's board has the right skill sets to deliver the objectives of the entity - where councillors or council management are appointed to the board of the controlled entity, potential conflicts of interest are appropriately managed - council implements monitoring controls over the entity's key policies and procedures - the entity regularly reports to council governance committees.	During 2019–20, we have only identified a limited level of progress made by councils in addressing this recommendation. Across the sector, a number of controlled entities exist that are not effectively captured in the policies and financial reporting procedures of the parent council entities. We continue to recommend that councils review and update their financial reporting policies for the entities they control.



Recommendation	Current status
Monitor long-term obligations for landfill rehabilitation	
Councils with licences for landfill sites should review the way they account for their long-term liabilities for landfill rehabilitation.	The majority of the councils have now accounted for the landfill obligations or have determined that their obligations are not material to the financial statements. There are still nine councils that have not accounted for their landfill obligations. We recommend these councils review their license conditions and account for an obligation where required.
Improve new system implementations	
When implementing a new system, councils must: • define up front what is required for the project and what needs to be delivered by the contract • determine the need for specialist resources and determine the impact on staffing, both for the project team and for the backfill of positions for staff involved in the system implementation • clarify roles and establish the responsibilities of service providers during and after implementation, and establish reporting milestones and time frames • establish reporting requirements over the life of the project, including reporting on project status against milestones, budget versus actual expenditure, and the review and resolution of errors • identify and consider any early warning signs that would indicate a project is at risk of not meeting its objectives or not reaching the next milestone within time and budget • critically assess projects against changing business needs • for larger projects, consider implementing the changes in segments, as this provides more opportunity to review, to learn, and to assess risk • define system security settings and determine how to segregate duties before implementing the new system • identify what reports users will need once the system is implemented • establish a strategy to test that the new system processes transactions effectively and efficiently • train staff to effectively use the system • establish regular reporting on the implementation by the project team to both council and the audit committee.	During 2020, we only identified limited system implementation activity that had been undertaken during the year. However, for councils that had implemented new systems or improved their existing systems, we did not identify any significant deficiencies. Given the impact that the implementation of new systems can have on the operational and financial reporting functions of a council, we will continue to monitor the processes and controls undertaken by councils with respect to these activities.

Source: Queensland Audit Office.

Figure D2
Status of recommendations for the Department of State Development, Infrastructure, Local Government and Planning

Recommendation	Current status
Make changes to legislation	
We propose that the department amends the <i>Local Government Act 2009</i> to require all councils to have audit committees and all audit committee chairs to be independent.	The proposal continues to be considered by the department but has not as yet been progressed.
Make changes to sustainability ratios	
We recommend the department reviews the current sustainability ratios to determine if they are the most relevant and effective ways of measuring the financial sustainability of councils and if supplementing them with additional ratios would provide a more comprehensive assessment.	The department is currently in the process of establishing new financial sustainability ratios. We have requested in this report that these ratios are in place for 30 June 2022.
Require published financial statements for entities controlled by councils	
We recommend that the department continues to progress our previous recommendation to have entities controlled by councils make their financial statements publicly available.	Recommendation addressed. On 1 October 2020, the department amended the Local Government Regulation 2012 and the City of Brisbane Regulation 2012 to prescribe that the audited financial statements of a controlled entity of a council must be published on the council's website within 14 days of tabling at a council meeting.

Source: Queensland Audit Office.



E. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions we issued in accordance with Australian auditing standards for the 2019–20 financial year.

Figure E1
Our audit opinions for local government sector financial reports for 2019–20

Audit	Date opinions issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
Councils and controlled entities				
Aurukun Shire Council	13.10.2020	U	E*	-
Balonne Shire Council	13.10.2020	U	E*	-
Banana Shire Council	22.10.2020	U	E*	-
Barcaldine Regional Council	30.10.2020	U	E*	-
Barcoo Shire Council	29.01.2021	U	E*	31.01.2021
Blackall-Tambo Regional Council	13.10.2020	U	E*	-
Boulia Shire Council	16.12.2020	U	E*	31.12.2020
Brisbane City Council	13.08.2020	U	E*	-
• Brisbane Green Heart CitySmart Pty Ltd	12.08.2020	U	-	-
• Brisbane Marketing Pty Ltd	30.09.2020	U	-	-
• Brisbane Powerhouse Foundation	08.10.2020	U	-	-
• Brisbane Powerhouse Pty Ltd	08.10.2020	U	-	-
• Brisdev Trust	30.07.2020	E*	-	-
• CBIC Investment Pty Ltd	30.07.2020	E*	-	-
• City of Brisbane Investment Corporation Pty Ltd	30.07.2020	U	-	-
• City Parklands Services Pty Ltd	04.08.2020	U	-	-
• Museum of Brisbane Pty Ltd	24.08.2020	U	-	-
• Museum of Brisbane Trust	24.08.2020	E*	-	-
• Oxley Creek Transformation Pty Ltd	08.10.2020	U	-	-
• TradeCoast Land Pty Ltd	Not complete	-	-	-
Bulloo Shire Council	12.10.2020	U	E*	-

Audit	Date opinions issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
Bundaberg Regional Council	09.10.2020	U	E*	-
Burdekin Shire Council	21.09.2020	U	E*	-
Burke Shire Council	13.10.2020	U	E*	-
Cairns Regional Council	24.09.2020	U	E*	-
• Cairns Regional Gallery Arts Trust	17.09.2020	E*	-	-
• Cairns Art Gallery Limited	17.09.2020	E*	-	-
Carpentaria Shire Council	30.10.2020	U	E*	-
Cassowary Coast Regional Council	21.10.2020	U	E*	-
Central Highlands Regional Council	10.12.2020	U	E*	31.12.2020
• Central Highlands (Qld) Housing Company Limited	10.12.2020	E*	-	-
• Central Highlands Development Corporation Ltd	12.10.2020	U	-	-
Charters Towers Regional Council	30.10.2020	U	E*	-
Cherbourg Aboriginal Shire Council	13.10.2020	U	E*	-
Cloncurry Shire Council	16.04.2021	U	E*	-
Cook Shire Council	26.11.2020	U	E*	31.12.2020
Council of the City of Gold Coast	12.10.2020	U	E*	-
• Broadbeach Alliance Limited	30.09.2020	E	-	-
• Connecting Southern Gold Coast Limited	01.10.2020	E	-	-
• HOTA Gold Coast Pty Ltd	15.10.2020	U	-	-
• Surfers Paradise Alliance Limited	09.10.2020	E	-	-
• Major Events Gold Coast Pty Ltd	28.09.2020	U	-	-
Croydon Shire Council	13.10.2020	U	E*	-
Diamantina Shire Council	11.11.2020	U	E*	-
Doomadgee Aboriginal Shire Council	30.10.2020	U	E*	-
Douglas Shire Council	12.10.2020	U	E*	-
Etheridge Shire Council	11.12.2020	U	E*	-
Flinders Shire Council	21.10.2020	U	E*	-
Fraser Coast Regional Council	08.10.2020	U	E*	-
• Fraser Coast Tourism & Events Ltd	02.12.2020	E*	-	-
Gladstone Regional Council	16.11.2020	U	E*	04.01.2021



Audit	Date opinions issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
• Gladstone Airport Corporation	10.12.2020	U	-	-
Goondiwindi Regional Council	31.08.2020	U	E*	-
Gympie Regional Council	30.10.2020	U	E*	-
• Rattler Railway Company Ltd	05.11.2020	U	-	-
Hinchinbrook Shire Council	13.10.2020	U	E*	-
Hope Vale Aboriginal Shire Council	31.07.2020	U	E*	-
Ipswich City Council	13.10.2020	U	E*	-
• Cherish the Environment Foundation Ltd	Not complete	-	-	-
• Ipswich Arts Foundation Trust	01.04.2021	U	-	-
• Ipswich City Enterprises Investments Pty Ltd	06.11.2020	E	-	-
• Ipswich City Enterprises Pty Ltd	06.11.2020	E	-	-
• Ipswich City Properties Pty Ltd	06.11.2020	E	-	-
Isaac Regional Council	08.10.2020	U	E*	-
• Isaac Affordable Housing Fund Pty Ltd	02.03.2021	E*	-	-
• Isaac Affordable Housing Trust	02.03.2021	E*	-	-
• Moranbah Early Learning Centre Pty Ltd	02.03.2021	E*	-	-
Kowanyama Aboriginal Shire Council	03.12.2020	U	E*	31.12.2020
Livingstone Shire Council	28.10.2020	U	E*	-
Lockhart River Aboriginal Shire Council	30.10.2020	U	E*	-
• Lockhart River Aerodrome Company Pty Ltd	31.10.2020	U	-	-
Lockyer Valley Regional Council	22.09.2020	U	E*	-
Logan City Council	04.09.2020	U	E*	-
• Invest Logan Pty Ltd	29.09.2020	U	-	-
Longreach Regional Council	19.02.2021	U	E*	22.02.2021
Mackay Regional Council	25.11.2020	U	E*	30.11.2020
• Artspace Mackay Foundation	28.08.2020	Q E* E	-	-
• Mackay Region Enterprises Pty Ltd	04.03.2021	U	-	-
Mapoon Aboriginal Shire Council	30.10.2020	U	E*	-

Audit	Date opinions issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
Maranoa Regional Council	09.10.2020	U	E*	-
Mareeba Shire Council	25.09.2020	U	E*	-
McKinlay Shire Council	13.10.2020	U	E*	-
Moreton Bay Regional Council	13.10.2020	U	E*	-
Mornington Shire Council	13.10.2020	U	E*	-
Mount Isa City Council	30.10.2020	E	E*	-
• Mount Isa City Council Owned Enterprises Pty Ltd	Not complete	-	-	-
Murweh Shire Council	13.10.2020	U	E*	-
Napranum Aboriginal Shire Council	12.10.2020	U	E*	-
Noosa Shire Council	26.10.2020	U	E*	-
North Burnett Regional Council	24.11.2020	U	E*	31.12.2020
Northern Peninsula Area Regional Council	13.10.2020	U	E*	-
Palm Island Aboriginal Shire Council	Not complete	-	-	28.02.2021
• Palm Island Community Company Limited	29.10.2020	U	-	-
Paroo Shire Council	26.02.2021	U	E*	28.04.2021
Porpuraaw Aboriginal Shire Council	10.09.2020	U	E*	-
Quilpie Shire Council	13.10.2020	U	E*	-
Redland City Council	30.09.2020	U	E*	-
• Redland Investment Corporation Pty Ltd	04.09.2020	U	-	-
Richmond Shire Council	Not complete	-	-	31.12.2020
• The Kronosaurus Korner Board Inc.	Not complete	-	-	-
Rockhampton Regional Council	06.10.2020	U	E*	-
Scenic Rim Regional Council	30.09.2020	U	E*	-
Somerset Regional Council	13.10.2020	U	E*	-
South Burnett Regional Council	02.10.2020	U	E*	-
• South Burnett Community Hospital Foundation Limited	15.10.2020	U	-	-
Southern Downs Regional Council	13.10.2020	U	E*	-
Sunshine Coast Regional Council	13.10.2020	U	E*	-

Audit	Date opinions issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
• SunCentral Maroochydore Pty Ltd	18.09.2020	U	-	-
• Sunshine Coast Arts Foundation Pty Ltd	13.11.2020	E*	-	-
Tablelands Regional Council	12.10.2020	U	E*	-
Toowoomba Regional Council	28.09.2020	U	E*	-
• Empire Theatres Foundation	02.10.2020	U	-	-
• Empire Theatres Projects Pty Ltd	02.10.2020	U	-	-
• Empire Theatres Pty Ltd	02.10.2020	U	-	-
• Jondaryan Woolshed Pty Ltd	24.09.2020	U	-	-
• Toowoomba and Surat Basin Enterprise Pty Ltd	14.10.2020	U	-	-
• TSBE Export and Investment Development Limited	17.08.2020	E E*	-	-
Torres Shire Council	13.10.2020	U	E*	-
Torres Strait Island Regional Council	13.10.2020	U	E*	-
Townsville City Council	12.10.2020	U	E*	-
Western Downs Regional Council	08.10.2020	U	E*	-
Whitsunday Regional Council	28.08.2020	U	E*	-
Winton Shire Council	12.10.2020	U	E*	-
• Waltzing Matilda Centre Ltd	29.10.2020	U	-	-
Woorabinda Aboriginal Shire Council	19.03.2021	U	E*	31.01.2021
• Woorabinda Pastoral Company Pty Limited	29.03.2021	E*	-	-
Wujal Wujal Aboriginal Shire Council	29.10.2020	E	E*	-
Yarrabah Aboriginal Shire Council	13.10.2020	U	E*	-
Jointly controlled entities				
Central Western Queensland Remote Area Planning and Development Board (RAPAD) ³	24.02.2021	E*	-	-
Council of Mayors (SEQ) Pty Ltd	03.11.2020	U	-	-
Local Government Association of Queensland Ltd	30.09.2020	U	-	-
• Local Buy Trading Trust	29.09.2020	Q	-	-
• QPG Shared Services Support Centres Joint Venture	19.20.2020	E E*	-	-
• Peak Services Pty Ltd	29.09.2020	E	-	-

Audit	Date opinions issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
• Peak Services Holding Pty Ltd	29.09.2020	U	-	-
• Peak Services Legal Pty Ltd	29.09.2020	U	-	-
Major Brisbane Festivals Pty Ltd ³	Not complete ⁴	-	-	-
• Brisbane Festival Limited ³	Not complete ⁴	-	-	-
Queensland Local Government Mutual	30.11.2020	U	-	-
Queensland Local Government Workers Compensation Self-Insurance Scheme (trading as Local Government Workcare)	30.11.2020	U	-	-
SEQ Regional Recreational Facilities Pty Ltd	20.10.2020	U	-	-
South West Queensland Local Government Association ⁵	30.09.2020	E*	-	-
Torres Cape Indigenous Council Alliance ⁶	31.07.2020	U	-	-
Townsville Breakwater Entertainment Centre Joint Venture	10.02.2021	E E*	-	-
Western Queensland Local Government Association	Not complete	-	-	-
Whitsunday ROC Limited	04.03.2021	U	-	-
By arrangement audits				
City of Logan Mayor's Charity Trust	29.01.2021	E*	-	-

Notes:

- * An emphasis of matter was issued to alert users of the statements to the fact that special purpose financial statements had been prepared.
- Only councils prepare sustainability statements (not local government-related entities).
 - Ministerial extensions may only be obtained for councils (not local government-related entities).
 - In 2018–19, Brisbane Festival Limited, Major Brisbane Festival Pty Ltd and Central Western Queensland Remote Area Planning and Development Board (RAPAD) were exempt from audit by the Auditor-General. From 2019–20, the Auditor-General resumed responsibility for conducting these audits.
 - The financial year of Brisbane Festival Limited and the Major Brisbane Festival Pty Ltd was 1 January 2020 to 31 December 2020. The 2019–20 audit opinion has therefore not yet been issued. Refer to Appendix H for details of the 2018–19 audit opinion.
 - The financial year end for South West Queensland Local Government Association is 31 March 2020.
 - Torres Cape Indigenous Council Alliance is jointly-controlled by several councils. We did not audit the entity in 2019–20 because we were only informed that the entity was not dormant after year end. The 2019–20 audit was performed by MGI Business Solutions.

Source: Queensland Audit Office.

F. Entities exempt from audit by the Auditor-General

We will not issue opinions on several entities because they are exempt from audit by the Auditor-General. The following table lists the entities and the reasons for the exemptions.

Figure F1
Entities exempt from audit by the Auditor-General

Audit	Audit firm who undertakes the audit	Date opinion issued	Opinion
Exempt local government entities—small in size and of low risk (s.30A of the <i>Auditor-General Act 2009</i>)			
Far North Queensland Regional Organisation of Councils	Halpin Partners Pty Ltd	12.10.2020	E*
Gulf Savannah Development Inc.	Rekenen Accountants	Not complete	-
Drive Inland Promotions Association Inc.	VIDEN Group	26.08.2020	E*
North West Queensland Regional Organisation of Councils	Rekenen Accountants	09.10.2020	E*
Northern Alliance of Councils Inc**	Crowe Horwath	03.06.2020	E*
South West Regional Economic Development Association	FTA Accountants	01.11.2020	E*
Wide Bay Burnett Regional Organisation of Councils Inc	All Income Tax	Not complete	-
Exempt local government entities—foreign-based controlled entity (s.32 of the <i>Auditor-General Act 2009</i>)			
Gold Coast City Council Insurance Company Limited	Pricewaterhouse Coopers CI LLP	27.08.2020	U

Notes:

* An emphasis of matter was issued to alert users of the financial statements to the fact that special purpose financial statements had been prepared.

** The financial statements of the Northern Alliance of Councils Incorporated were for the period 1 April 2019 to 31 March 2020.

Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)

Source: *Queensland Audit Office*.

G. Local government entities for which we will not issue opinions

The Auditor-General will not issue audit opinions for the following public sector entities for the 2019–20 financial year, as they have not produced a financial report.

Figure G1
Entities for which no opinions are issued

Entity	Parent entity	Reason
Controlled entities		
Brisbane Tolling Pty Ltd	Brisbane City Council	Dormant
City Super Pty Ltd	Brisbane City Council	Dormant
OC Invest Pty Ltd	Brisbane City Council	Dormant
Riverfestival Brisbane Pty Ltd	Brisbane City Council	Dormant
BrisDev Pty Ltd	City of Brisbane Investment Corporation Pty Ltd	Dormant
CBIC Valley Heart Pty Ltd	City of Brisbane Investment Corporation Pty Ltd	Dormant
Cairns Art Gallery Foundation Limited	Cairns Regional Council	Dormant
IA Foundation Ltd	Ipswich City Council	Dormant
Ipswich Arts Foundation	Ipswich City Council	Wound up
YSB Pty Ltd	Invest Logan Pty Ltd	Dormant
Artspace Mackay Foundation Ltd	Mackay Regional Council	Dormant
Mundalbe Enterprises Ltd	Mornington Shire Council	Dormant
Outback @ Isa Pty Ltd	Mount Isa City Council	Dormant
Palm Island Economic Development Corporation Pty Ltd	Palm Island Aboriginal Council	Dormant
Cleveland Plaza Pty Ltd	Redland City Council	Non-reporting
Redheart Pty Ltd	Redland City Council	Dormant
Redland Developments Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting
RIC Toondah Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting

Entity	Parent entity	Reason
Sunshine Coast Events Centre Pty Ltd	Sunshine Coast Regional Council	Non-reporting
Tablelands Regional Council Enterprises Pty Ltd	Tablelands Regional Council	Non-reporting
Whitsunday Coast Airport and Infrastructure Pty Ltd	Whitsunday Regional Council	Dormant
Winton Community Association Inc	Winton Shire Council	Dormant
Wugu Nyambil Limited ¹	Yarrabah Aboriginal Shire Council	No longer a public sector entity
Jointly controlled entities		
DDS Unit Trust	Local Government Association of Queensland Ltd	Wound up
LG Cloud Pty Ltd	Local Government Association of Queensland Ltd	Dormant
LG Disaster Recovery Services Pty Ltd	Local Government Association of Queensland Ltd	Dormant
Local Buy Pty Ltd	Local Government Association of Queensland Ltd	Dormant
Local Partnerships Services Pty Ltd	Local Government Association of Queensland Ltd	Wound up
Northern Australia Services Pty Ltd	Local Government Association of Queensland Ltd	Wound up
Northern Australia Services Unit Trust	Local Government Association of Queensland Ltd	Wound up
Prevwood Pty Ltd	Local Government Association of Queensland Ltd	Non-reporting
Queensland Partnerships Group (LG Shared Services) Pty Ltd	Local Government Association of Queensland Ltd	Dormant
Resolute Information Technology Pty Ltd	Local Government Association of Queensland Ltd	Wound up
Toondah Harbour	Multiple entities	Non-reporting

Note: ¹ This entity ceased to be a public sector entity during the 2019–20 financial year.

Source: Queensland Audit Office.

H. Audit opinions issued for prior financial years

The following table contains the audit opinions issued for prior financial years that were not finalised when our report *Local government entities: 2018–19 results of financial audits* (Report 13: 2019–20) was issued.

Figure H1
Audit opinions issued for prior financial years

Entity	Date opinion issued	Opinion
Financial statements from 2018–19 financial year—Councils		
Doomadgee Aboriginal Shire Council	27.02.2020	Q
Palm Island Aboriginal Shire Council	27.03.2020	Q E
Richmond Shire Council	16.04.2020	U
Woorabinda Aboriginal Shire Council	24.09.2020	U
Financial sustainability statements from 2018–19 financial year		
Doomadgee Aboriginal Shire Council	27.02.2020	E*
Palm Island Aboriginal Shire Council	27.03.2020	E*
Richmond Shire Council	16.04.2020	E*
Woorabinda Aboriginal Shire Council	24.09.2020	E*
Financial statements from 2018–19 financial year—Controlled entities		
Cherish the Environment Foundation Ltd	30.03.2020	E*
Townsville Breakwater Entertainment Centre	13.03.2020	E E*
Woorabinda Pastoral Company Pty Ltd	07.09.2020	E*
TradeCoast Land Pty Ltd	13.05.2020	U
Major Brisbane Festivals Pty Ltd**	29.04.2020	E
Brisbane Festivals Ltd**	17.11.2020	U

Notes:

* An emphasis of matter was issued to alert users of these statements that they have been prepared on a special purpose basis.

** The financial year of Brisbane Festival Limited and Major Brisbane Festival Pty Ltd was 1 January 2019 to 31 December 2019.

Opinion key: U = unmodified; Q = qualified; E = emphasis of matter (Refer to Appendix K for the definitions of these terms.)

Source: Queensland Audit Office.

I. Financial sustainability measures

Figure I1 details the ratios (measures) indicating short-term and long-term sustainability.

Figure I1
Financial sustainability measures for councils

Measure	Formula	Description	Target range
Operating surplus ratio	<i>Net operating result divided by total operating revenue (excludes capital items)</i> Expressed as a percentage	Indicates the extent to which operational revenues raised cover operational expenses	Between zero and 10 per cent (per department-issued guidelines*)
A negative result indicates an operating deficit, and the larger the negative percentage, the worse the result. Operating deficits cannot be sustained in the long term. A positive percentage indicates that surplus revenue is available to support the funding of capital expenses, or to hold in reserve to offset past or expected future operating deficits. We consider councils as financially sustainable when they consistently achieve an operating surplus and expect that they can do so in the future, having regard to asset management and community service level needs.			
Net financial liabilities ratio	<i>Total liabilities less current assets divided by total operating revenue</i> Expressed as a percentage	Indicates the extent to which a council's operating revenues (including grants and subsidies) can cover its net financial liabilities (usually loans and leases)	Not greater than 60 per cent (per department-issued guidelines*)
If net financial liabilities are greater than 60 per cent of operating revenue, the council has limited capacity to increase loan borrowings and may experience stress in servicing current debt.			
Asset sustainability ratio	<i>Capital expenses on replacement of assets (renewals) divided by depreciation expenses</i> Expressed as a percentage	Indicates the extent to which assets are being replaced as they reach the end of their useful lives	Greater than 90 per cent (per department-issued guidelines*)
If the asset sustainability ratio is greater than 90 per cent, the council is likely to be sufficiently maintaining, replacing, and/or renewing its assets as they reach the end of their useful lives. While a low percentage may indicate that the asset base is relatively new (which may result from rectifying extensive natural disaster damage) and does not require replacement, the lower the percentage, the more likely it is that a council has inadequate asset management plans and practices.			

Note: * Department of State Development, Infrastructure, Local Government and Planning.

Source: Queensland Audit Office.

Figure I2 details our risk assessment criteria for financial sustainability measures.

Figure I2
Our risk assessment criteria for financial sustainability measures

Relative risk rating measure	Operating surplus ratio	Net financial liabilities ratio	Asset sustainability ratio
Higher	Less than negative 10% (i.e. losses) ●	More than 80% ●	Less than 50% ●
	Insufficient revenue being generated to fund operations and asset renewal	Potential long-term concern over ability to repay debt levels from operating revenue	Insufficient spending on asset replacement or renewal, resulting in reduced service levels and increased burden on future ratepayers
Moderate	Negative 10% to zero (i.e. losses) ●	60% to 80% ●	50% to 90% ●
	A risk of long-term reduction in cash reserves and inability to fund asset renewals	Some concern over the ability to repay debt from operating revenue	Irregular spending or insufficient asset management practices, creating a backlog of maintenance/renewal work
Lower	More than zero (i.e. surpluses) ●	Less than 60% ●	More than 90% ●
	Generating surpluses consistently	No concern over the ability to repay debt from operating revenue	Likely to be sufficiently replacing or renewing assets as they reach the end of their useful lives

Source: Queensland Audit Office.

We calculate our overall risk assessment of financial sustainability using the ratings determined for each measure, as shown in Figure I1, and the assignment of the risk criteria, as shown in Figure I2.

Figure I3
Our overall relative risk assessment of financial sustainability

Risk level	Risk criteria
Higher risk	There is a higher risk of sustainability issues arising in the short to medium term if current operating income and expenses policies continue, as indicated by average operating deficits (losses) of more than 10 per cent of operating revenue.
Moderate risk	There is a moderate risk of sustainability issues over the longer term if current debt financing and capital investment policies continue, as indicated by: • a current net financial liabilities ratio of more than 80 per cent of operating revenue, or • an average asset sustainability ratio of less than 50 per cent, or • average operating deficits (losses) of between two per cent and 10 per cent of operating revenue, or • having two or more of the ratios assessed as moderate risk (see Figure I2).
Lower risk	There is a lower risk of concerns about financial sustainability based on current income, expenses, asset investment, and debt financing policies.

Source: Queensland Audit Office.

We use a five-year average when assessing the operating surplus and asset sustainability ratios. This is because these are long-term indicators. Viewing the annual ratios in isolation does not provide insights into councils' long-term financial sustainability.

The net financial liabilities ratio, however, is more effective as a point-in-time ratio. The more recent the point in time, the more useful this ratio is in assessing councils' flexibility to increase debt.

Our assessment of financial sustainability risk factors does not consider councils' long-term forecasts or credit assessments undertaken by the Queensland Treasury Corporation.

Figure I4
Financial sustainability risk assessment by council category: Results at the end of 2019–20

Coastal councils	Avg. grant funding percentage ¹	Current operating surplus ratio %	Avg. operating surplus ratio %	Avg. operating surplus ratio trend ²	Net financial liabilities ratio %	Net financial liabilities ratio trend	Current asset sustainability ratio %	Avg. asset sustainability ratio %	Avg. asset sustainability ratio trend ²	Relative risk assessment
Coastal councils										
Bundaberg Regional Council	22%	1.00%	5.54%	● ↓	-6.00%	● ↓	51.00%	53.80%	● ↓	Lower
Burdekin Shire Council	19%	4.52%	8.20%	● ↓	-61.00%	● ↓	92.36%	83.55%	● ↑	Lower
Cairns Regional Council	18%	-2.00%	-1.36%	● ↓	68.00%	● ↓	102.00%	102.60%	● ↑	Moderate
Cassowary Coast Regional Council	21%	-4.00%	-2.05%	● ↓	-26.00%	● ↓	131.00%	90.00%	● ↑	Moderate
Douglas Shire Council	27%	-2.00%	-2.95%	● ↑	-39.00%	● ↓	173.00%	131.20%	● ↑	Moderate
Fraser Coast Regional Council	21%	-1.12%	5.53%	● ↓	-35.22%	● ↓	80.73%	79.26%	● ↑	Lower
Gladstone Regional Council	15%	-1.37%	2.10%	● ↓	5.00%	● ↓	41.00%	48.40%	● ↓	Moderate
Gympie Regional Council	23%	-6.05%	-5.64%	● ↓	8.36%	● ↓	107.00%	123.52%	● ↓	Moderate
Hinchinbrook Shire Council	29%	-21.30%	-3.78%	● ↓	-30.00%	● ↓	103.00%	62.40%	● ↓	Moderate
Livingstone Shire Council	34%	-0.20%	4.00%	● ↑	42.70%	● ↑	51.90%	47.32%	● -	Moderate
Mackay Regional Council	18%	-9.00%	-2.06%	● ↓	17.7%	● ↓	58.20%	56.88%	● ↓	Moderate
Noosa Shire Council	14%	6.52%	10.34%	● ↓	-11.62%	● ↓	121.68%	111.03%	● ↑	Lower
Rockhampton Regional Council	25%	0.70%	4.91%	● ↑	52.60%	● ↓	77.50%	92.07%	● -	Lower
Townsville City Council	28%	-1.00%	-0.08%	● ↓	99.00%	● ↓	64.00%	82.00%	● ↓	Moderate
Whitsunday Regional Council	30%	2.25%	3.11%	● ↓	28.11%	● ↓	138.53%	138.75%	● ↑	Lower
Coastal average	23%	-2.20%	1.72%		7.51%		92.86%	86.85%		
Coastal—combined risk assessment			Lower			Lower		Moderate		Moderate



Indigenous councils	Avg. grant funding percentage ¹	Current operating surplus ratio %	Avg. operating surplus ratio %	Avg. operating surplus ratio trend ²	Net financial liabilities ratio %	Net financial liabilities ratio trend	Current asset sustainability ratio %	Avg. asset sustainability ratio %	Avg. asset sustainability ratio trend ²	Relative risk assessment
Indigenous councils										
Aurukun Shire Council	62%	6.00%	-14.23%	● ↑	-50.00%	● ↓	29.00%	17.80%	● ↓	Higher
Cherbourg Aboriginal Shire Council	51%	-43.00%	-30.88%	● ↓	-34.00%	● ↓	171.00%	89.00%	● ↓	Higher
Doomadgee Aboriginal Shire Council	51%	-25.00%	-31.49%	● ↓	11.00%	● ↓	63.00%	79.69%	● ↑	Higher
Hope Vale Aboriginal Shire Council	41%	6.00%	11.34%	● -	-155.00%	● ↑	69.00%	96.20%	● ↓	Lower
Kowanyama Aboriginal Shire Council ³	69%	-62.00%	-42.12%	● ↓	9.00%	● ↓	108.00%	102.02%	● ↓	Higher
Lockhart River Aboriginal Shire Council	69%	-6.00%	-0.35%	● ↓	-43.00%	● ↓	60.00%	155.20%	● ↓	Lower
Mapoon Aboriginal Shire Council	58%	-51.00%	-17.66%	● ↓	-61.00%	● ↓	126.00%	52.64%	● ↑	Higher
Mornington Shire Council	54%	-18.10%	-30.84%	● ↑	-3.20%	● ↓	79.10%	178.62%	● ↓	Higher
Napranum Aboriginal Shire Council	57%	-27.00%	-11.56%	● ↑	-56.00%	● ↓	8.00%	44.20%	● ↓	Higher
Northern Peninsula Area Regional Council	54%	-23.00%	-10.40%	● -	-18.00%	● ↓	41.00%	77.04%	● ↑	Higher
Palm Island Aboriginal Shire Council ⁴	61%	1.5%	-5.15%	● ↑	-32.62%	● ↓	0%	129.60%	● ↓	Moderate
Pormpuraaw Aboriginal Shire Council	64%	-2.00%	8.26%	● ↑	-185.00%	● ↑	41.00%	98.80%	● ↓	Lower
Torres Shire Council	46%	-32.00%	-17.71%	● ↓	-74.00%	● ↓	123.00%	61.39%	● ↑	Higher
Torres Strait Island Regional Council	54%	-86.00%	-57.21%	● ↓	-50.00%	● ↓	27.00%	28.34%	● -	Higher
Woorabinda Aboriginal Shire Council	27%	-14.7%	-14.8%	● ↓	-21.70%	● ↓	33.00%	16.74%	● -	Higher
Wujal Wujal Aboriginal Shire Council	61%	-35.00%	-28.68%	● ↓	30.00%	● ↓	40.00%	52.00%	● ↑	Higher
Yarrabah Aboriginal Shire Council	43%	-39.00%	-23.77%	● ↓	-30.00%	● ↓	30.00%	42.00%	● ↓	Higher
Indigenous average	54%	-25.83%	-18.04%		-45.19%		70.95%	83.06%		
Indigenous—combined risk assessment			Higher			Lower		Moderate		Higher

Resources councils	Avg. grant funding percentage ¹	Current operating surplus ratio %	Avg. operating surplus ratio %	Avg. operating surplus ratio trend ²	Net financial liabilities ratio %	Net financial liabilities ratio trend	Current asset sustainability ratio %	Avg. asset sustainability ratio %	Avg. asset sustainability ratio trend ²	Relative risk assessment
Resources councils										
Banana Shire Council	32%	-7.18%	-4.40%	● ↓	-8.41%	● ↑	83.89%	92.40%	● ↓	Moderate
Bulloo Shire Council	61%	-11.03%	3.70%	● ↑	-101.58%	● ↓	67.76%	154.91%	● ↓	Lower
Burke Shire Council	75%	-31.60%	-35.81%	● ↓	-41.70%	● ↓	47.20%	60.04%	● ↑	Higher
Central Highlands Regional Council	22%	-6.64%	1.34%	● ↓	17.88%	● ↓	122.02%	116.34%	● ↑	Lower
Charters Towers Regional Council	37%	-1.00%	0.38%	● ↑	-46.00%	● ↓	148.00%	160.80%	● ↑	Lower
Cloncurry Shire Council	55%	-1.00%	-2.24%	● ↓	-19.00%	● ↑	371.00%	213.20%	● ↑	Moderate
Cook Shire Council	82%	-12.87%	-35.04%	● ↑	6.92%	● ↑	24.26%	207.71%	● ↓	Higher
Etheridge Shire Council	59%	-3.84%	-6.80%	● ↑	43.91%	● ↓	7.56%	47.79%	● ↓	Moderate
Isaac Regional Council	26%	0.16%	3.60%	● ↑	-15.69%	● ↓	122.52%	213.37%	● ↓	Lower
Maranoa Regional Council	47%	2.49%	-2.65%	● ↑	-28.94%	● ↓	188.01%	100.18%	● ↑	Moderate
McKinlay Shire Council	71%	-16.16%	-7.58%	● ↓	-96.33%	● ↓	556.59% ⁴	322.19%	● ↑	Moderate
Mount Isa City Council	26%	-1.70%	4.51%	● -	-51.29%	● ↓	29.92%	62.43%	● ↓	Lower
Quilpie Shire Council	60%	-23.00%	-2.92%	● ↓	-118.00%	● ↓	26.00%	66.80%	● ↓	Moderate
Western Downs Regional Council	30%	4.70%	7.23%	● -	-106.00%	● ↑	65.00%	79.35%	● ↓	Lower
Resources average	49%	-8.92%	-6.01%		-45.89%		117.32%	117.39%		
Resources—combined risk assessment			Moderate			Lower		Lower		Moderate



Rural/Regional councils	Avg. grant funding percentage ¹	Current operating surplus ratio %	Avg. operating surplus ratio %	Avg. operating surplus ratio trend ²	Net financial liabilities ratio %	Net financial liabilities ratio trend	Current asset sustainability ratio %	Avg. asset sustainability ratio %	Avg. asset sustainability ratio trend ²	Relative risk assessment
Rural/Regional councils										
Goondiwindi Regional Council	32%	2.04%	3.96%	● -	-77.18%	● ↓	103.08%	108.14%	● ↓	Lower
Lockyer Valley Regional Council	22%	1.35%	3.02%	● ↑	61.78%	● ↓	113.67%	85.56%	● ↓	Moderate
Mareeba Shire Council	40%	11.60%	14.00%	● -	-79.00%	● ↑	129.10%	183.00%	● ↑	Lower
North Burnett Regional Council	55%	-15.23%	-11.34%	● ↓	-32.10%	● ↓	72.43%	117.75%	● ↓	Higher
Scenic Rim Regional Council	31%	-4.00%	5.27%	● ↑	11.00%	● ↓	301.00%	183.60%	● ↓	Lower
Somerset Regional Council	27%	-3.00%	2.55%	● ↑	-162.00%	● ↓	115.00%	117.19%	● ↓	Lower
South Burnett Regional Council	25%	-3.70%	1.26%	● ↓	13.70%	● -	55.90%	98.46%	● ↓	Lower
Southern Downs Regional Council	25%	0.22%	7.83%	● -	-17.33%	● ↓	179.22%	118.37%	● ↑	Lower
Tablelands Regional Council	31%	-6.40%	2.07%	● ↓	-41.82%	● ↓	140.07%	97.21%	● ↓	Lower
Rural/Regional average	32%	-1.90%	3.18%		-48.09%		134.39%	123.25%		
Rural/Regional—combined risk assessment			Lower			Lower		Lower		Lower

Rural/Remote councils	Avg. grant funding percentage ¹	Current operating surplus ratio %	Avg. operating surplus ratio %	Avg. operating surplus ratio trend ²	Net financial liabilities ratio %	Net financial liabilities ratio trend	Current asset sustainability ratio %	Avg. asset sustainability ratio %	Avg. asset sustainability ratio trend ²	Relative risk assessment
Rural/Remote councils										
Balonne Shire Council	44%	-9.30%	-8.92%	● ↓	-103.55%	● ↓	64.22%	41.74%	● ↓	Moderate
Barcaldine Regional Council	48%	-25.46%	-19.22%	● ↓	-16.71%	● ↓	79.43%	106.61%	● ↓	Higher
Barcoo Shire Council	49%	-42.79%	-21.13 %	● ↓	-41.01%	● ↓	31.75%	101.51%	● ↑	Higher
Blackall-Tambo Regional Council	41%	-25.00%	-11.22%	● ↓	-52.00%	● ↓	54.00%	84.80%	● ↓	Higher
Boulia Shire Council	66%	-19.91%	-14.99%	● ↓	-113.24%	● ↓	54.51%	46.40%	● ↓	Higher
Carpentaria Shire Council	75%	-15.00%	-16.62%	● ↓	-17.70%	● ↑	39.10%	73.92%	● ↓	Higher
Croydon Shire Council	75%	1.70%	2.57%	● ↓	-136.40%	● ↑	171.20%	143.24%	● ↑	Lower
Diamantina Shire Council	39%	-14.00%	-15.53%	● ↑	-67.70%	● ↓	46.4%	82.96%	● ↓	Higher
Flinders Shire Council	45%	1.10%	9.53%	● -	-56.77%	● ↓	116.02%	93.21%	● ↑	Lower
Longreach Regional Council	50%	-6.20%	-8.31%	● ↑	1.70%	● ↑	32.00%	131.85%	● ↑	Moderate
Murweh Shire Council	57%	-11.00%	-8.65%	● ↑	-11.00%	● -	116.00%	96.44%	● ↑	Moderate
Paroo Shire Council	61%	-40.00%	-28.61%	● ↓	-44.00%	● ↑	59.00%	62.17%	● ↓	Higher
Richmond Shire Council ⁴	61%	-54.20%	-44.58%	● ↓	-14.70%	● ↓	96.60%	112.52%	● ↓	Higher
Winton Shire Council	69%	-12.13%	-1.90%	● ↓	-101.41%	● ↓	300.73%	214.09%	● ↑	Lower
Rural/Remote average	56%	-18.11%	-11.81%		-56.35%		98.67%	100.80%		
Rural/Remote—combined risk assessment			Higher			Lower		Lower		Higher



South East Queensland councils	Avg. grant funding percentage ¹	Current operating surplus ratio %	Avg. operating surplus ratio %	Avg. operating surplus ratio trend ²	Net financial liabilities ratio %	Net financial liabilities ratio trend	Current asset sustainability ratio %	Avg. asset sustainability ratio %	Avg. asset sustainability ratio trend ²	Relative risk assessment
South East Queensland (SEQ) councils										
Brisbane City Council ⁵	12%	3.00%	5.51%	● -	126.00% ⁵	● ↓	73.00%	84.64%	● -	Moderate
Council of the City of Gold Coast	24%	-1.30%	-0.15%	● -	-24.70%	● ↓	62.70%	53.18%	● ↑	Moderate
Ipswich City Council	29%	0.06%	7.70%	● -	59.51%	● ↓	68.08%	64.12%	● ↑	Lower
Logan City Council	27%	-0.40%	4.11%	● ↓	18.70%	● ↓	78.20%	83.60%	● ↑	Lower
Moreton Bay Regional Council	25%	14.10%	22.19%	● -	21.80%	● ↓	55.50%	62.08%	● ↓	Lower
Redland City Council	16%	-2.92%	-3.38%	● ↓	-32.84%	● ↓	37.69%	44.59%	● -	Moderate
Sunshine Coast Regional Council ⁶	26%	-0.30%	9.71%	● ↓	105.10% ⁶	● ↓	70.50%	76.86%	● ↑	Moderate
Toowoomba Regional Council	23%	-0.92%	1.27%	● -	65.85%	● ↓	64.22%	58.10%	● ↓	Moderate
SEQ average	23%	1.42%	6.00%		33.47%		63.74%	65.90%		
SEQ—combined risk assessment			Lower			Lower		Moderate		Moderate

Notes:

- 1 Average grant funding percentage shows the five-year average level of grant funding as a percentage of total revenue per council. These ratios do not form a part of the financial sustainability ratios but have been included for contextual purposes. Refer also to further commentary in Chapter 4, which analyses the financial sustainability by grant funding levels.
- 2 Average ratio trend compares the average ratio from 2019–20 with the average ratio from 2018–19. Trends should be considered in conjunction with the Department of State Development, Infrastructure, Local Government and Planning's set benchmarks, and the analysis performed and explained in Chapter 4.
- 3 This council's sustainability statement was qualified for 2015–16. The qualification impacts on the average operating surplus ratio and the average asset sustainability ratio.
- 4 The 2019–20 audit for this council is unfinished. The sustainability measures reported are based on the audited 2018–19 financial statements.
- 5 The net financial liabilities ratio was impacted for first-time in 2019–20 with the introduction of Australian Accounting Standards Board's AASB 16 Leases. The Department of State Development, Infrastructure, Local Government and Planning did not adjust the target for this ratio in response to the introduction of the new standard. This new standard impacted Brisbane City Council more than other councils. Excluding the impact of the new standard, the ratio would be 98 per cent, with the risk rating remaining unchanged.
- 6 In the 2019–20 financial year, the council drew down debt of \$212 million to extend the airport. Under an agreement with the airport owner, the council will receive \$290 million by 30 June 2022 for the airport extension. At 30 June 2020, the amount owed to the council is reported by the council as a non-current receivable and, therefore, excluded from the calculation of the financial liabilities ratio.

Refer also to Figures I1, I2 and I3, which explain the financial sustainability measures and associated benchmarks.

Legend: ↑ An improving trend; – No substantial change; ↓ A deteriorating trend.

Source: Queensland Audit Office.

J. Our assessment of councils' financial governance

Auditing internal controls

Entities design, implement, and maintain internal controls (people, systems, and processes) to mitigate risks that may prevent them from achieving reliable financial reporting, effective and efficient operations, and compliance with applicable laws and regulations.

In undertaking our audit, we are required under the Australian auditing standards to obtain an understanding of an entity's internal controls relevant to the preparation of the financial report.

We assess internal controls to ensure they are suitably designed to:

- prevent, or detect and correct, material misstatements in the financial report (which could influence a user's decision-making)
- achieve compliance with legislative requirements and appropriate use of public resources.

Our assessment determines the nature, timing, and extent of the testing we perform to address the risk of significant mistakes in the financial statements.

If we believe the design and implementation of controls is effective, we select the controls we intend to test further by considering a balance of factors including:

- the significance of the related risks
- the characteristics of balances, transactions, or disclosures (volume, value, and complexity)
- the nature and complexity of the entity's information systems
- whether the design of the controls addresses the risk of material misstatement and facilitates an efficient audit.

If we identify deficiencies in internal controls, we determine the impact on our audit approach, considering whether additional audit procedures are necessary.

We design our audit procedures to address the risk of material misstatement so we can express an opinion on the financial report. We do not express an opinion on the effectiveness of internal controls.

Internal controls framework

We categorise internal controls using the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal controls framework, which is widely recognised as a benchmark for designing and evaluating internal controls.

The framework identifies five components for a successful internal control framework. These are explained in the following paragraphs.



Control environment



- Cultures and values
- Governance
- Organisational structure
- Policies
- Qualified and skilled people
- Management's integrity and operating style

The control environment is defined as the structures, policies, attitudes, and values that influence day-to-day operations. As the control environment is closely linked to an entity's overarching governance and culture, it is important that the control environment provides a strong foundation for the other components of internal control.

In assessing the design and implementation of the control environment, we consider whether:

- those charged with governance are independent, appropriately qualified, experienced, and active in challenging management
- policies and procedures are established and communicated so people with the right qualifications and experiences are recruited, they understand their role in the organisation, and they also understand management's expectations regarding internal controls, financial reporting, and misconduct, including fraud.

Risk assessment



- Strategic risk assessment
- Financial risk assessment
- Operational risk assessment

Risk assessment relates to management's processes for considering risks that may prevent an entity from achieving its objectives, and how management agrees risks should be identified, assessed, and managed.

To appropriately manage business risks, management can either accept the risk if it is minor or mitigate the risk to an acceptable level by implementing appropriately designed controls. Management can also eliminate risks entirely by choosing to exit from a risky business venture.

Control activities



- General information technology controls
- Automated controls
- Manual controls

Control activities are the actions taken to implement policies and procedures in accordance with management directives, and to ensure identified risks are addressed. These activities operate at all levels and in all functions. They can be designed to prevent or detect errors entering financial systems.

The mix of control activities can be categorised into general information technology controls, automated controls, and manual controls.

General information technology controls

General information technology controls form the basis of the automated systems control environment. They include controls over information systems security, user access, and system changes. These controls address the risk of unauthorised access and changes to systems and data.

Automated control activities

Automated controls are embedded within information technology systems. These controls can improve timeliness, availability, and accuracy of information by consistently applying predefined business rules. They enable entities to perform complex calculations when processing large volumes of transactions. They also improve the effectiveness of financial delegations and the segregation of duties.

Manual control activities

Manual controls contain a human element, which can provide the opportunity to assess the reasonableness and appropriateness of transactions. However, these controls may be less reliable than automated elements as they can be more easily bypassed or overridden. They include activities such as approvals, authorisations, verifications, reconciliations, reviews of operating performance, and segregation of incompatible duties. Manual controls may be performed with the assistance of information technology systems.

Information and communication



- Non-financial systems
- Financial systems
- Reporting systems

Information and communication controls are the systems used to provide information to employees, and the ways in which responsibilities are communicated.

This aspect of internal control also considers how management generates financial reports, and how these reports are communicated to internal and external parties to support the functioning of internal controls.

Monitoring activities



- Management supervision
- Self-assessment
- Internal audit

Monitoring activities are the methods management uses to oversee and assess whether internal controls are present and operating effectively. This may be achieved through ongoing supervision, periodic self-assessments, and separate evaluations. Monitoring activities also concern the evaluation and communication of control deficiencies in a timely manner to effect corrective action.

Typically, the internal audit function and an independent audit and risk committee are responsible for assessing and overseeing management's implementation of controls and their resolution of control deficiencies. These two functions work together to ensure that internal control deficiencies are identified and then resolved in a timely manner.

Assessment of internal controls

Our assessment of internal control effectiveness is based on the number of deficiencies and significant deficiencies we identified during our audit. We assess each of the five components of a successful internal control framework separately.

Assessment of internal controls	
Rating scale	Assessment criteria
● Effective	No significant (high-risk) deficiencies
● Partially effective	One significant deficiency
● Ineffective	More than one significant deficiency

The deficiencies detailed in this report were identified during our audit and may have been subsequently resolved by the entity. They are reported here because they impacted on the overall system of control during 2019–20.

Financial statement preparation

In assessing the effectiveness of financial statement preparation processes, we considered three components—the year-end close process, the timeliness of financial statements, and the quality of financial statements.

We assess financial statement preparation processes under the following criteria.

Year-end close process

Local government entities should have a robust year-end close process to enhance the quality and timeliness of financial reporting processes.

We identified five outcomes for entities to achieve. Early completion of these items means an entity has less risk that a financial report is not cleared in time for council signature, and it means certification by audit is more likely to be achieved within statutory or agreed milestones.

In the 2019–20 financial year, we assessed the following processes for year-end financial statement preparation against agreed dates:

- preparation of proforma financial statements (partially completed financial statements put together before year end)
- resolution of known accounting issues
- completion of non-current asset valuations (Non-current assets are those that are expected to be held by an entity for a period greater than 12 months.)
- final draft financial statements completed and reviewed
- final financial statement workpapers completed and reviewed.

Year-end process	
Rating scale	Assessment criteria
● Effective	All key processes completed by the agreed dates
● Partially effective	Three to four key processes completed by the agreed date
● Ineffective	Less than three key processes completed by the agreed date

Timeliness of financial statements

We assessed the timeliness of financial statements by comparing the date the independent auditor's report was issued against the legislative deadline of 31 October.

Timeliness	
Rating scale	Assessment criteria
● Timely	On or before 13 October
● Legally compliant*	Between 14 and 31 October
● Not timely	After 31 October

* Note: If the Minister for State Development, Infrastructure, Local Government and Planning granted an extension of time to complete the financial statements and the council met this revised date, we assessed this as legally compliant. If a council was unable to meet the extended date, we assessed this as not timely.

Quality of draft financial statements

We assess the quality of financial statements in terms of adjustments made between the first draft of the financial statements submitted to audit and the final audited financial statements. This includes adjustments to current year and prior year figures and other disclosures. This is an indicator of how effective each council's review of its financial statements is at identifying and correcting errors.

Quality of draft financial statements	
Rating scale	Assessment criteria
● Good	No adjustments were required
● Average	Immaterial adjustments were made to financial statements
● Below average	Material adjustments were made to financial statement components

Financial sustainability relative risk assessment

The detailed criteria for assessing a council's financial sustainability are explained in Appendix I—Figures I1 and I2. The overall assessment criteria are shown in Figure I3. Colours used for the overall risk levels are lower risk (green), moderate risk (amber), and higher risk (red).

Results summary

The following tables summarise the results of our assessment of the 77 councils' overall financial governance by council segment.

Figure J1
Our assessment of the financial governance of councils by segment

Council	Internal controls ¹					Financial statement preparation ²			Financial sustainability ³
Coastal councils	CE	MA	RA	CA	IC	EOFY	T	Q	FS
Bundaberg Regional Council	●	●	●	●	●	●	●	●	●
Burdekin Shire Council	●	●	●	●	●	●	●	●	●
Cairns Regional Council	●	●	●	●	●	●	●	●	●
Cassowary Coast Regional Council	●	●	●	●	●	●	●	●	●
Douglas Shire Council	●	●	●	●	●	●	●	●	●
Fraser Coast Regional Council	●	●	●	●	●	●	●	●	●
Gladstone Regional Council	●	●	●	●	●	●	●	●	●
Gympie Regional Council	●	●	●	●	●	●	●	●	●
Hinchinbrook Shire Council	●	●	●	●	●	●	●	●	●
Livingstone Shire Council	●	●	●	●	●	●	●	●	●
Mackay Regional Council	●	●	●	●	●	●	●	●	●
Noosa Shire Council	●	●	●	●	●	●	●	●	●
Rockhampton Regional Council	●	●	●	●	●	●	●	●	●
Townsville City Council	●	●	●	●	●	●	●	●	●
Whitsunday Regional Council	●	●	●	●	●	●	●	●	●

Notes:

¹ CE—Control environment; MA—Monitoring activities; RA—Risk assessment; CA—Control activities; IC—Information and communication.

² EOFY—End of financial year processes; T—Timeliness; Q—Quality.

³ FS—Financial sustainability—relative risk assessment (refer Figure I4).

Council	Internal controls ¹					Financial statement preparation ²			Financial sustainability ³
	CE	MA	RA	CA	IC	EOFY	T	Q	FS
Indigenous councils									
Aurukun Shire Council	●	●	●	●	●	●	●	●	●
Cherbourg Aboriginal Shire Council	●	●	●	●	●	●	●	●	●
Doomadgee Aboriginal Shire Council	●	●	●	●	●	●	●	●	●
Hope Vale Aboriginal Shire Council	●	●	●	●	●	●	●	●	●
Kowanyama Aboriginal Shire Council	●	●	●	●	●	●	●	●	●
Lockhart River Aboriginal Shire Council	●	●	●	●	●	●	●	●	●
Mapoon Aboriginal Shire Council	●	●	●	●	●	●	●	●	●
Mornington Shire Council	●	●	●	●	●	●	●	●	●
Napranum Aboriginal Shire Council	●	●	●	●	●	●	●	●	●
Northern Peninsula Area Regional Council	●	●	●	●	●	●	●	●	●
Palm Island Aboriginal Shire Council ^{4,5}	●	●	●	●	●	●	●	●	●
Pormpuraaw Aboriginal Shire Council	●	●	●	●	●	●	●	●	●
Torres Shire Council	●	●	●	●	●	●	●	●	●
Torres Strait Island Regional Council	●	●	●	●	●	●	●	●	●
Woorabinda Aboriginal Shire Council	●	●	●	●	●	●	●	●	●
Wujal Wujal Aboriginal Shire Council	●	●	●	●	●	●	●	●	●
Yarrabah Aboriginal Shire Council	●	●	●	●	●	●	●	●	●

Notes:

¹ CE—Control environment; MA—Monitoring activities; RA—Risk assessment; CA—Control activities; IC—Information and communication.

² EOFY—End of financial year processes; T—Timeliness; Q—Quality.

³ FS—Financial sustainability—relative risk assessment (refer Figure I4).

⁴ For the period 17 July 2019 to 11 October 2019, the department appointed a financial controller and an advisor to review the council's organisational and financial structure.

⁵ Financial statement preparation indicators for this council have been set at red as they have not been completed. The internal controls and financial sustainability assessments are based on the prior year's results.

Council	Internal controls ¹					Financial statement preparation ²			Financial sustainability ³
Resources councils	CE	MA	RA	CA	IC	EOFY	T	Q	FS
Banana Shire Council	●	●	●	●	●	●	●	●	●
Bulloo Shire Council	●	●	●	●	●	●	●	●	●
Burke Shire Council	●	●	●	●	●	●	●	●	●
Central Highlands Regional Council	●	●	●	●	●	●	●	●	●
Charters Towers Regional Council	●	●	●	●	●	●	●	●	●
Cloncurry Shire Council	●	●	●	●	●	●	●	●	●
Cook Shire Council	●	●	●	●	●	●	●	●	●
Etheridge Shire Council	●	●	●	●	●	●	●	●	●
Isaac Regional Council	●	●	●	●	●	●	●	●	●
Maranoa Regional Council	●	●	●	●	●	●	●	●	●
McKinlay Shire Council	●	●	●	●	●	●	●	●	●
Mount Isa City Council	●	●	●	●	●	●	●	●	●
Quilpie Shire Council	●	●	●	●	●	●	●	●	●
Western Downs Regional Council	●	●	●	●	●	●	●	●	●

Notes:

¹ CE—Control environment; MA—Monitoring activities; RA—Risk assessment; CA—Control activities; IC—Information and communication.

² EOFY—End of financial year processes; T—Timeliness; Q—Quality.

³ FS—Financial sustainability—relative risk assessment (refer Figure I4).

⁴ Financial statement preparation indicators for this council have been set at red as they have not been completed. The internal controls and financial sustainability assessments are based on the prior year's results.

Council	Internal controls ¹					Financial statement preparation ²			Financial sustainability ³
Rural/Regional councils	CE	MA	RA	CA	IC	EOFY	T	Q	FS
Goondiwindi Regional Council	●	●	●	●	●	●	●	●	●
Lockyer Valley Regional Council	●	●	●	●	●	●	●	●	●
Mareeba Shire Council	●	●	●	●	●	●	●	●	●
North Burnett Regional Council	●	●	●	●	●	●	●	●	●
Scenic Rim Regional Council	●	●	●	●	●	●	●	●	●
Somerset Regional Council	●	●	●	●	●	●	●	●	●
South Burnett Regional Council	●	●	●	●	●	●	●	●	●
Southern Downs Regional Council	●	●	●	●	●	●	●	●	●
Tablelands Regional Council	●	●	●	●	●	●	●	●	●

Notes:

¹ CE—Control environment; MA—Monitoring activities; RA—Risk assessment; CA—Control activities; IC—Information and communication.

² EOFY—End of financial year processes; T—Timeliness; Q—Quality.

³ FS—Financial sustainability—relative risk assessment (refer Figure I4).

Council	Internal controls ¹					Financial statement preparation ²			Financial sustainability ³
Rural/Remote councils	CE	MA	RA	CA	IC	EOFY	T	Q	FS
Balonne Shire Council	●	●	●	●	●	●	●	●	●
Barcaldine Regional Council	●	●	●	●	●	●	●	●	●
Barcoo Shire Council	●	●	●	●	●	●	●	●	●
Blackall-Tambo Regional Council	●	●	●	●	●	●	●	●	●
Boulia Shire Council	●	●	●	●	●	●	●	●	●
Carpentaria Shire Council	●	●	●	●	●	●	●	●	●
Croydon Shire Council	●	●	●	●	●	●	●	●	●
Diamantina Shire Council	●	●	●	●	●	●	●	●	●
Flinders Shire Council	●	●	●	●	●	●	●	●	●
Longreach Regional Council	●	●	●	●	●	●	●	●	●
Murweh Shire Council	●	●	●	●	●	●	●	●	●
Paroo Shire Council	●	●	●	●	●	●	●	●	●
Richmond Shire Council ⁴	●	●	●	●	●	●	●	●	●
Winton Shire Council	●	●	●	●	●	●	●	●	●

Notes:

¹ CE—Control environment; MA—Monitoring activities; RA—Risk assessment; CA—Control activities; IC—Information and communication.

² EOFY—End of financial year processes; T—Timeliness; Q—Quality.

³ FS—Financial sustainability—relative risk assessment (refer Figure I4).

⁴ Financial statement preparation indicators for this council have been set at red as they have not been completed. The internal controls and financial sustainability assessments are based on prior year's results.

Council	Internal controls ¹					Financial statement preparation ²			Financial sustainability ³
South East Queensland (SEQ) councils	CE	MA	RA	CA	IC	EOFY	T	Q	FS
Brisbane City Council	●	●	●	●	●	●	●	●	●
Council of the City of Gold Coast	●	●	●	●	●	●	●	●	●
Ipswich City Council ⁴	●	●	●	●	●	●	●	●	●
Logan City Council ⁵	●	●	●	●	●	●	●	●	●
Moreton Bay Regional Council	●	●	●	●	●	●	●	●	●
Redland City Council	●	●	●	●	●	●	●	●	●
Sunshine Coast Regional Council	●	●	●	●	●	●	●	●	●
Toowoomba Regional Council	●	●	●	●	●	●	●	●	●

Notes:

¹ CE—Control environment; MA—Monitoring activities; RA—Risk assessment; CA—Control activities; IC—Information and communication.

² EOFY—End of financial year processes; T—Timeliness; Q—Quality.

³ FS—Financial sustainability—relative risk assessment (refer Figure I4).

⁴ In response to charges made by the Crime and Corruption Commission, the Minister for Local Government appointed an interim administrator on 23 August 2018. These interim arrangements were in place until the local government elections held in March 2020.

⁵ In response to charges made by the Crime and Corruption Commission, the Minister for Local Government appointed an interim administrator on 2 May 2019. These interim arrangements were in place until the local government elections held in March 2020.

Source: Queensland Audit Office.

K. Glossary

Term	Definition
Accountability	The responsibility of public sector entities to achieve their objectives of delivering reliable financial reporting, effective and efficient operations, compliance with applicable laws, and reports to interested parties.
Audit committee	A committee intended to provide assistance to the accountable officer or statutory body in discharging their obligations. Duties and responsibilities can involve oversight of all or a combination of the following: • effectiveness and reliability of internal controls • quality and integrity of accounting and reporting practices • effectiveness of performance management • legal and regulatory compliance • auditors' qualifications and independence • performance of the internal audit function and of external auditors.
<i>Auditor-General Act 2009</i>	An Act of the State of Queensland that establishes the responsibilities of the Auditor-General, the operation of the Queensland Audit Office, the nature and scope of audits to be conducted, and the relationship of the Auditor-General with parliament.
Australian accounting standards	The rules by which financial statements are prepared in Australia. These standards ensure consistency in measuring and reporting on similar transactions.
Capital expenditure	Expenditure to acquire assets or improve the service potential of existing assets.
Controlled entity	An entity controlled by another entity. The controlling entity can dominate decision-making, directly or indirectly, in relation to financial and operating policies so as to enable that other entity to operate with it in achieving the objectives of the controlling entity.
Deficiency	A deficiency arises when internal controls are ineffective or missing, and are unable to prevent, or detect and correct, misstatements in the financial statements. A deficiency may also result in non-compliance with policies and applicable laws and regulations and/or inappropriate use of public resources. We increase the rating from a deficiency to a significant deficiency when: • we consider immediate remedial action is required • there is a risk to reputation • the non-compliance with policies and applicable laws and regulations is significant • there is potential to cause financial loss, including fraud • management has not taken appropriate, timely action to resolve the deficiency.
Depreciation	The systematic allocation of a fixed asset's value as an expense over its expected useful life, to take account of normal usage, obsolescence, or the passage of time.

Term	Definition
Emphasis of matter	A paragraph included with an audit opinion to highlight an issue of which the auditor believes the users of the financial statements need to be aware. The inclusion of an emphasis of matter paragraph does not modify the audit opinion.
Fair value	The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties, in an arm's length transaction.
Fraud	Any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation.
Going concern	An entity that is a going concern is expected to be able to pay its debts as and when they fall due, and to continue to operate without any intention or necessity to liquidate or wind up its operations.
Misstatement	The difference between the amount, classification, presentation, or disclosure of a reported financial report item and the amount, classification, presentation, or disclosure that is required for the item to be in accordance with the applicable financial reporting framework. Misstatements can arise from error or fraud.
Net assets	Total assets less total liabilities.
Non-current asset	Non-current assets are assets that are expected to be held by an entity for a period greater than 12 months.
Procurement	The acquisition of goods, services, or works from an external source.
Qualified audit opinion	An opinion issued when the financial statements as a whole comply with relevant accounting standards and legislative requirements, with the exceptions noted in the opinion. These exceptions could be the effect of a disagreement with those charged with governance, a conflict between applicable financial reporting frameworks, or a limitation on scope that is considered material to an element of the financial report.
Risk management	The systematic identification, analysis, treatment, and allocation of risks. The extent of risk management required will vary depending on the potential effect of the risks.
Unmodified audit opinion	An audit opinion issued when financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards.
Useful life	The number of years an entity expects to use an asset (not the maximum period possible for the asset to exist).



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13. Corporate Services

13.6 POLICY FRAMEWORK

AUTHOR: Norm Garsden – Manager, Governance and Administration

RESPONSIBLE OFFICER: Jason Bradshaw – Director, Corporate Services

OFFICER'S RECOMMENDATION

That Council adopt the Policy Framework (LSP_CORP_01).

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Council's current Policy Framework was adopted by Council in September 2019 and due for review in September 2020.

PURPOSE

Council's Policy Framework governs how policies are developed, adopted and implemented, with a view to ensuring that all policies are relevant, consistent and compliant with legislation.

BACKGROUND

This attached policy establishes the framework for the management of Policies and Administrative Guidelines (rather than Council Policies and Operational Policies as identified in the current Policy Framework): A policy is a high-level strategic directive that establishes a principle-based approach to an issue and can be adopted for any area of Council operations where direction or purpose needs to be set in order to conduct Council business, or where legislation requires that Council adopt a policy.

A Policy is operationalised through Administrative Guidelines which give instructions and sets out processes to effectively and efficiently manage implementation of a policy or workplace procedure.

This Framework establishes the requirements and standards for each step of the development and improvement process. All Policies and Administrative Guidelines must be developed, deployed, monitored and revised in accordance with this policy.

STATUTORY/COMPLIANCE MATTERS

Section 12 of the *Local Government Act 2009* provides that all councillors have responsibility for participating in council meetings, policy development, and decision-making, for the benefit of the local government area.

Section 13 of the *Local Government Act 2009* provides that employees have responsibility for implementing the policies and priorities of the local government in a way that promotes:

- the effective, efficient and economical management of public resources;
- excellence in service delivery; and
- continual improvement.

Council is also required to adopt certain policies under the Local Government Act, i.e. Advertising; Community Grants; Entertainment; Investigation; Investment; Procurement; Revenue; and Reimbursement of Councillor Expenses Policies. Other Policies are adopted to guide the decision making of the organisation.

ANALYSIS

A policy is a high-level strategic directive that establishes a principle-based approach to an issue. A policy can be adopted for any area of Council operations where direction or purpose needs to be set in order to conduct Council business. A Policy is operationalised through Administrative Guidelines which give instructions and set out processes to effectively and efficiently manage implement a policy or workplace procedure.

This Framework establishes a hierarchy and categories of Policies and Administrative Guidelines and sets out the requirements and standards for each step of the development and improvement process. All Policies and Administrative Guidelines must be developed, deployed, monitored and revised in accordance with this policy.

A policy or administrative Guideline will remain in force unless formally repealed by the relevant Approval Authority or superseded by another policy or guideline.

STRATEGIC IMPACTS

The development of the policy framework is aligned to Outcome 1.1 - Our leadership engages with the community and provides open, accountable and transparent local government. Policies, when adopted are published on Council's website for the information of residents.

CONSULTATION

The Council's Executive Leadership Team have been consulted in developing this policy.

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

Development of a Policy Framework provides consistency in policy development within the Whitsunday Regional Council.

ATTACHMENTS

Attachment 1 – Policy Framework

Attachment 1 – Policy Framework



Policy Framework

Corporate Services

LSP_CORP_36

COUNCIL POLICY			
Date Adopted by Council		Council Resolution	
Effective Date	2021	Next Review Date	2023
Policy Owner (s)	Manager, Governance and Administration	Revokes	Policy Framework adopted 25 September 2019

Purpose

This policy establishes the framework for the management of Policies, Administrative Guidelines and supporting documents at Whitsunday Regional Council.

A policy is a high-level strategic directive that establishes a principle-based approach to an issue. A policy can be adopted for any area of Council operations where direction or purpose needs to be set in order to conduct Council business, or where legislation requires that Council adopt a policy. A Policy is operationalised through Administrative Guidelines which give instructions and set out processes to effectively and efficiently manage implement a policy or workplace procedure.

This Framework establishes a hierarchy and categories of Policies and Administrative Guidelines and sets out the requirements and standards for each step of the development and improvement process. All Policies and Administrative Guidelines must be developed, deployed, monitored and revised in accordance with this policy.

Scope

A policy or administrative Guideline will remain in force unless formally repealed by the relevant Approval Authority or superseded by another policy or guideline.

Where organisational structure change results in different roles referenced in a particular policy or procedure, the existing responsibilities and accountabilities will remain in force until the policy or procedure is amended to reflect the new or amended position title, authority or role that takes its place.

Notwithstanding this, the Manager, Governance and Administration has the authority to update immaterial changes to policies or Administrative Guidelines without the need for undertaking the full review process.

Policy and Administrative Guideline compliance are mandatory for all employees and where applicable, Councillors. The Chief Executive Officer may commence disciplinary action or seek other penalties if a person or entity breaches Policy or Administrative Guidelines.

Policies and Administrative Guidelines must be applied fairly and consistently and having regard to the preservation of human rights.

Applicable Legislation

Section 12 of the *Local Government Act 2009* provides that all councillors have responsibility for participating in council meetings, policy development, and decision-making, for the benefit of the local government area.

Section 13 of the *Local Government Act 2009* provides that employees have responsibility for implementing the policies and priorities of the local government in a way that promotes:

- the effective, efficient and economical management of public resources;
- excellence in service delivery; and
- continual improvement.



Council is also required to adopt certain policies under the Local Government Act, i.e. Advertising; Community Grants; Entertainment; Investigation; Investment; Procurement; Revenue; and Reimbursement of Councillor Expenses Policies.

Policy Statement

1.0 Characteristics

All Council Policies and Administrative Guidelines must uphold the principles and priorities outlined in the Local Government Act; Council's Corporate and Operational Plans in a balanced and integrated manner.

1.1 Content

The content of Policies and Administrative Guidelines will:

- ensure compliance with legislative and industrial requirements;
- be consistent with Council's objectives;
- clearly articulate expectations and accountability;
- clearly assign responsibility for actions and outcomes;
- show due consideration of risk mitigation;
- consider the precautionary principle in order to minimise potential harm; and
- show due regard to the preservation of human rights.

1.2 Process

The process of development, deployment and review of Policies and Administrative Guidelines will:

- be appropriately consultative;
- be directed by the principles of continuous improvement;
- not be unnecessarily burdensome;
- be informed by prevailing legislative requirements, sector better practice and Council's Corporate Plan; and
- be appropriately communicated.

1.3 Administrative Guidelines

Administrative Guidelines will:

- where relevant, align with applicable Policies;
- clearly articulate roles and responsibilities; and
- be open to continuous review and improvement.

1.4 Presentation

All documentation will be:

- consistent with approved organisational templates;
- accessible;
- current and accurate; and
- clear and comprehensible.

2.0 Framework

Policies are developed in order to provide parameters and guidelines for the achievement of the Council's strategic and operational objectives, giving consideration to statutory, better practice and quality management requirements. The Policy Framework requires that the Policies and Administrative Guidelines are regularly reviewed by the Policy Owner.

2.1 Compliance

Policies must comply with the relevant principles set out in this Policy, all relevant legislation, Council resolutions, the Corporate Plan and Council's Style Guide.

2.2 Consistency

Terminology used in the policy should reflect that used in the legislation, if appropriate. Use of Policy Templates and the Style Guide will ensure consistency of format, content, and process.

2.3 Clarity

Policy Owners shall consider the following in the development of policy:

- **Clarity of approval:** All policies will clearly state where responsibility for final approval lies, when approval was formally given and the effective date of the policy.
- **Clarity of writing:** All policy documents will contain clear, concise English, enabling a wide range of users to understand the content. Where prescribed terminology is used (e.g. extracted from legislation) a clear description of the terminology must be given in the definitions section of the policy document, to allow cross-referencing and comprehension.

2.4 Development

Policy and Administrative Guidelines shall be developed in five stages:

- **Needs Identification:** This stage includes identifying the matter to be addressed, seeking authority to proceed, and selection of the appropriate policy level which will contribute to the achievement of Corporate Plan goals.
- **Policy Development:** This stage incorporates the identification of appropriate stakeholders, commencement of the consultation process, gathering relevant background information, authoring the policy document, and incorporating feedback. Prior to commencing the draft policy, it is essential that the policy drafter arrange to meet with the Manager, Governance and Administration to discuss the relevant processes.
- **Policy Endorsement and Approval:** This stage includes notifying the appropriate officers and/or Council, of the requirement to evaluate the draft policy, and submitting it for endorsement and approval. Generally, it will include MMG and ELT consideration and where appropriate Council briefings and Council approval.
- **Policy Implementation:** This is the final stage in the policy process but is ongoing. It includes such activities as activating the policy, notification, distribution, awareness and education.
- **Policy Review:** During the policy drafting stage, consideration will be given to the appropriate timelines for reviewing the policy. A review schedule will be incorporated into the policy document, which will commence once implementation has occurred. Reviews will be undertaken by the relevant Policy Owner and submitted to the Council or Chief Executive Officer for approval (as necessary).

2.5 Owner and Contact Officer

An Owner will be designated for all Policies and Administrative Guidelines and will bear responsibility for regular review of the policy and for incorporating required changes as well as assessment to ascertain the following:

- Has the intent of document changed?
- Is the intent clearly expressed?
- Is the policy still relevant and has it been affected by any changes in legislation or similar?
- Do associated forms, work instructions or similar conform to the objectives of the policy?
- Who needs to be notified/ educated subsequent to the revision?
- Is the policy / procedure embedded in business processes as 'business as usual'?

2.6 Relationship/impact on other policies

It is the responsibility of the drafter of proposed policy and administrative guidelines to assess any areas of overlap, contradiction, or integration with other existing or draft documentation (Corporate Plan, Strategies, Plans and Policies) and to resolve these issues.

2.7 Numbering

Policy numbering will reflect the category and classification of policy. The Governance and Administration Branch will provide numbers for all Policies and Administrative Guidelines.

2.8 Review

All Policies and Administrative Guidelines will have specified time frames for review. Upon approval a risk assessment will be undertaken and a date for reviewing the policy will be set within the next 12 months. Thereafter, policies will be reviewed on one-to-three-year intervals depending on the updated risk assessment of the policy.

2.9.1 Review for consistency and format

When sufficiently advanced, Policy Owners are to consult with the Manager, Governance and Administration to ensure consistency across the policy portfolio, style and format.

2.9.2 Review for Jurisdictional impact

Once the draft policy has been reviewed by the Manager, Governance and Administration, it can be presented to the Middle Management Group to consider any jurisdictional issues.

2.9.3 Review for Resourcing

Following consultation with the Middle Management Group, the draft policy can be reviewed by the Executive Leadership Team to ensure that it can be adequately resourced and consistent with Council's Corporate and Operational Plans.

2.9 Functional grouping

Policies and Administrative Guidelines will be developed so that their content is functionally grouped. That is, where possible, all directions relating to a particular matter or task will be grouped in one policy.

2.10 Linking to forms, work instructions and similar

Where possible, Policies and Administrative Guidelines will be linked on the intranet to relevant forms, work instructions or similar. The development, maintenance and review of these documents are integral parts of the policy process.

2.11 Access

All employees will have access to Policies and Administrative Guidelines via Council's Intranet.

Employees without access to Council's Intranet will be notified by their Supervisor or Manager when policies are approved. Printed copies may be obtained upon request from supervisors.

The public will have access to relevant Policies through Council's external website. Printed copies of these Policies will be made available on request.

2.12 Publication of Policies and Administrative Guidelines

2.12.1 Intranet

The Governance and Administration Branch will update all approved (new and reviewed) Policies and Administrative Guidelines in the Policy Register and under the Policies section on the Intranet.

2.12.2 Council's External Website

The Governance and Administration Branch will be responsible for the publication of Council Policies on Council's external website.

3 Responsibilities/accountabilities

All Policies and Administrative Guidelines are to be endorsed and approved in accordance with the following table before they become operational.

Officer/Entity	Development, Endorsement and Approval Function
Policy Owner	Policy development in accordance with clause 2.4 (stage 1)
Manager, Governance	Review Policy with Policy Owner (stage 2)
Middle Management Group	Review and provide feedback (stage 3)
Executive Leadership Team	Review and endorse (stage 4)
Chief Executive Officer	Approve - Administrative Guidelines
Council	Approve - Policies

Definitions

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

Council refers to the Whitsunday Regional Council

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

ELT refers to the Executive Leadership Team

MMG refers to the Middle Management Group

Related Documents

Policy Template

Administrative Guideline Template

Human Rights Compatibility Statement

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

Policy Framework

Corporate Services

LSP_CORP_36



[Policy-Name]

[Directorate]

[Policy-Number]

COUNCIL POLICY			
Date Adopted by Council	*	Council Resolution	*
Effective Date	*	Next Review Date	*
Responsible Officer(s)	*	Revokes	*

Purpose

The purpose of this policy is

Scope

This policy is applicable to (who and/or what circumstances)

Applicable Legislation

This policy refers to (include specific section if relevant)

Policy Statement

(Please use a numbered format 1., 2., 3 and 1.1., 1.1.1 etc. Sub-headings are also recommended)

Definitions

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

Council refers to the Whitsunday Regional Council

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

Related Documents

(Please include any other policies, guidelines or forms that may be referenced in this policy)

Human Rights Compatibility Statement

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



Policy Framework

Corporate Services

LSP_CORP_36

[Administrative Guideline]

[Directorate]

[Directive Number]

Administrative Guideline			
Effective Date		Next Review Date	
Responsible Officer(s)		Revises	

Purpose

The purpose of this Administrative Guideline is

Scope

This Administrative Guideline is applicable to [who and/or what circumstances]

Applicable Legislation

This policy is in reference to (include specific section if relevant)

Policy Statement

[What problem is this Administrative Guideline trying to address and how. Please use a numbered format: 1., 2., 3 and 1.1., 1.1.1 etc. Sub-headings are also recommended]

Definitions

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

Council refers to the Whitsunday Regional Council

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

Related Documents

[Please include any other policies, guidelines or forms that may be referenced in this policy]

Human Rights Compatibility Statement

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

Chief Executive Officer Approval

Rodney Ferguson
Chief Executive Officer

13. Corporate Services

13.7 DRAFT PROCUREMENT AND LOCAL PREFERENCE POLICY

AUTHOR: Peter Shuttlewood – Executive Manager Procurement, Property and Fleet

RESPONSIBLE OFFICER: Jason Bradshaw – Director Corporate Services

OFFICER'S RECOMMENDATION

That Council rescind LP_CORP_2017_01 Procurement Policy and adopt:

- a) Draft LSP_CORP_31 Procurement Policy; and**
 - b) Draft LSP_CORP_32 Local Preference Policy.**
-

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Council must prepare and adopt a policy about procurement. The procurement policy must include details of the principles, including the sound contracting principles as stipulated in the Local Government Act 2009 that Council will apply for the purchasing of goods and services.

The Sound Contracting Principles include as a one of its aims, the 'Development of Local Business and Industry'. In recognition of this principle and the role that Council plays as a key economic driver for local business, a Local Preference Policy has been developed for consideration and adoption by Council.

PURPOSE

To present the amended *Procurement Policy* and *Local Preference Policy* for adoption by Council in accordance with section 198 Local Government Regulation 2012.

BACKGROUND

Council is required to prepare and adopt a policy about procurement and must include details of the principles, including the Sound Contracting Principles, that Council will apply in purchasing goods and services.

As a result, Council has reviewed and updated its current policy and in addition created a specific policy relating to the support provided to local suppliers, known as a *Local Preference Policy*.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulation 2012

ANALYSIS

Councils' updated procurement policy adheres to the requirements of the Local Government Act 2009 and Local Government Regulation 2012 and in addition provides additional financial thresholds, governance requirements, and commercial controls.

The current lowest financial threshold for one quote being required has been increased from \$500.00 to \$1,000.00 excluding GST.

In addition to the legislative requirements the policy documents improved governance controls and measures adopted by Council which directly relate to procurement but were not include in the previous draft. These include:

- Processes and mechanisms regarding the management of variations.
- Council will introduce a focus on Sustainable Procurement based upon set criterion. These include the assessment of triple bottom line which provide value for money.
- Inclusion of *Mates in Construction* provision for construction works over \$1,000,000; and
- The use of the Queensland Government Prequalification System for building works over \$5 million.

In recognition of the significant part Council plays as an economic driver for local business and industry in the Whitsunday Region, a Local Preference Policy has been drafted.

The policy provides a 10% weighting to local suppliers in the Whitsunday Region in all procurements, and provides that where local suppliers are available, they will be invited to submit quotations for procurements where public tenders are not required. This ensures that local suppliers are able to benefit from Council's operations through its procurement activities and Council employees are provided with clarity around its application.

STRATEGIC IMPACTS

Financial – the adoption of the Procurement and Local Preference Policy will provide value for money through the open and effective competition.

Economic development – the Local Preference Policy provides support of 10% to Whitsunday Region Suppliers in all procurement activities.

Risk management – the adoption of the Sound Contracting Principles and compliance with the Local Government Regulation provides the Whitsunday Region community with clear and transparent policy within which procurement transactions are undertaken.

CONSULTATION

Brenda Tengbom – Contracts Coordinator
Middle Management Group
Executive Leadership Team

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Employee Code of Conduct.

CONCLUSION

Procurement activities within local governments are heavily legislated and Council's policies must reflect the current legislative drafting. The updated Procurement Policy and new Local Preference Policy provide greater support for local suppliers and provide clarity for Council employees when undertaking procurement activities.

ATTACHMENTS

Attachment 1 – Procurement Policy

Attachment 2 – Local Preference Policy

COUNCIL POLICY			
Date Adopted by Council	TBC	Council Resolution	TBC
Effective Date	TBC	Next Review Date	30 June 2022
Responsible Officer(s)	Executive Manager Procurement, Property and Fleet	Revokes	LG_CORP_2017_01

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 these 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

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 requirement 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 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 **\$1,000.00 (Excluding GST)** – a minimum of one verbal offer can be obtained.
- b) Goods and services **\$1,001 to \$14,999 (Excluding GST)** – a minimum of two written offers are to be obtained and recorded within Councils ERP system.

- 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 Councils 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 the Regulation unless the provisions for an Exception as provided for under sections 230-235 of the Regulation.

Public notices will be advertised on Councils 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 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 LSP_CORP_32 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 Supplier 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;

- 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 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.

(ii) Council, must appoint persons to an Approved Contractor List by inviting expressions of interest in the manner stipulated in clause (f) 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.

(ii) 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.

(iii) 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.

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 Ltd.; or
 - a company (the associated company) registered under the Corporations Act, if LGAQ Ltd. is its only
 - shareholder; and
- if LGAQ 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 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 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 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. They will only be utilised where no known Local Supplier is affected; and
- ii. 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;
- iii. 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
- 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
 - iii. tradition or Island custom; or
 - iv. the disposal is for the purpose of renewing the lease of land to the existing tenant of the land; or
 - v. 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
 - 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
 - vi. 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
 - vii. the disposal is for the purpose of a lease for a telecommunication tower; or
 - viii. 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
 - a) 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
 - b) 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
 - c) 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.

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 is 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.

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 \$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*.

Council refers to the Whitsunday Regional Council

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

Key Strategic Priorities, of Council, means those key strategic priorities set out at section XX of this Procurement Policy.

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.

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 LSP_CORP_35
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*

Local Preference Policy

Corporate Services
LSP_CORP_32

COUNCIL POLICY			
Date Adopted by Council	TBC	Council Resolution	TBC
Effective Date	TBC	Next Review Date	30 June 2022
Responsible Officer(s)	Executive Manager Procurement, Property and Fleet	Revokes	N/A

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:

- value for money; and
- open and effective competition; and
- the development of competitive local business and industry; and
- environmental protection; and
- ethical behaviour and fair dealing.

Scope

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

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

It is the responsibility of these 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.

Council recognises the economic, innovative, and social benefits from 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 Councils obligation to provide value for money principle.

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. When 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:

Threshold spend	Sourcing Requirement	Local Preference Weighting	Local Preference Application
\$0 - \$1000 (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
\$1001 - \$14,999 (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%	

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 Regulation 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 all suppliers are provided with the opportunity to bid for Council procurements.

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.

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*.

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*

13. Corporate Services

13.8 TRUSTEE LEASE - QUEENSLAND POLICE-CITIZENS YOUTH WELFARE ASSOCIATION - BOWEN PCYC - L210 ON SP143899

AUTHOR: Billie Davis – Senior Commercial Officer

Peter Shuttlewood – Executive Manager Procurement, Property & Fleet

RESPONSIBLE OFFICER: Jason Bradshaw – Director Corporate Services

OFFICER'S RECOMMENDATION

That Council authorise the Chief Executive Officer in accordance with Section 236(b) and (c)(iii) of the Local Government Regulation 2012 to enter into negotiations and execute a trustee lease with the Queensland Police-Citizens Youth Welfare Association in relation to the Bowen PCYC:

- a) for part of land at Lot 210 on SP143899, identified as Lease P on SP248729;
 - b) at a peppercorn rental rate; and
 - c) for a 10 year-term.
-

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Council is trustee of the land at Lot 210 on SP143899, 2 Queens Road, Bowen.

The Queensland Police-Citizens Youth Welfare Association currently have a trustee lease with Council over part of the land at Lot 210 on SP143899, for the operation of the Bowen PCYC that is due to expire on the 30 July 2021.

PURPOSE

The Queensland Police-Citizens Youth Welfare Association have advised Council that they wish to renew their trustee lease and continue their operations from this Site. Being that this is a trustee lease with no options available a new trustee lease would be required.

BACKGROUND

The Queensland Police-Citizens Youth Welfare Association are a not-for-profit community organisation and has held a trustee lease with Council for the Bowen PCYC for a term of 10 years at a peppercorn rate. They have an established Centre that allows for a range of community events such as meetings, functions, gymnastics, indoor sporting activities, educational activities etc.

Their trustee lease is due to expire on the 30 July 2021 and as this is a trustee lease, there are no available options to renew therefore a new lease agreement is required to be entered into to allow them to continue having tenure of part the land.

STATUTORY/COMPLIANCE MATTERS

Local Government Regulation 2012

Land Act 1994
Land Title Act 1994

ANALYSIS

It is recommended to enter into a new trustee lease with the Queensland Police-Citizens Youth Welfare Association in line with Council's other community organisation leases for a term of 10 years and at a peppercorn rate.

Section 236(b) and (c)(iii) of the Local Government Regulation 2012 allows Council to enter into a leasing agreement with a community organisation and to an existing tenant without the requirement of going to a public tender.

STRATEGIC IMPACTS

Strategic – ensuring that Council controlled land is being managed in accordance with the permitted use and Council's obligations are being satisfied.

Financial – the trustee lease will be at a peppercorn rate, therefore will not be providing Council with revenue. Taking this cost away from the community organisations allow them to invest it back into the Association and benefit their members and the Community.

CONSULTATION

Jason Bradshaw – Director Corporate Services

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the *Local Government Act 2009* or the Staff Code of Conduct.

CONCLUSION

Entering into a new trustee lease agreement with the Queensland Police-Citizens Youth Welfare Association will ensure that the Association can continue its operations and provide such a vital service to the Community.

ATTACHMENTS

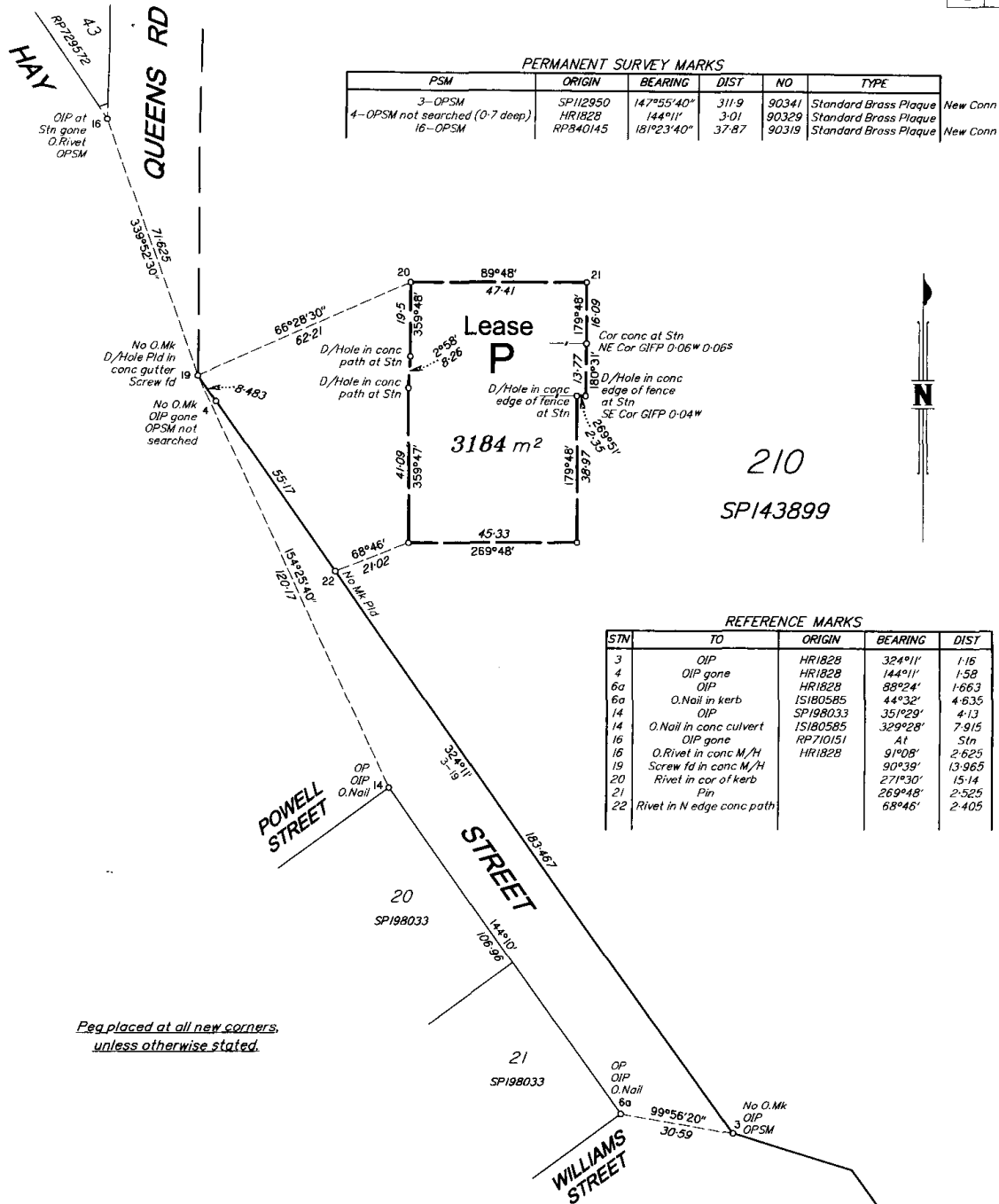
Attachment 1 – Site Map – Bowen PCYC

Attachment 1 – Site Map – Bowen PCYC



SURVEY PLAN

Sheet 1 of 1



Peg placed at all new corners, unless otherwise stated.

Scale 1:1000 - Lengths are in Metres

WHITSUNDAY SURVEYS PTY LTD (ACN 010 882 210) hereby certify that the land comprised in this plan was surveyed by the corporation, by Gregory Kenneth WALKER, cadastral surveyor, for whose work the corporation accepts responsibility, and that the plan is accurate, that the said survey was performed in accordance with the Survey and Mapping Infrastructure Act 2003 and Surveyors Act 2003 and associated Regulations and Standards and that the said survey was completed on 25/11/2011.

[Signature]
Director
2/12/2011
Date

**Plan of Lease P
in Lot 210 on SP143899**

PARISH: **PRING**

COUNTY: **Herbert**

Meridian: Add 5°27' for MGA Zone 55 vide HR1828

F/N's: No

Scale: **1:1000**

Format: **STANDARD**



SP248729

Plan Status:

143899/1

13. Corporate Services

13.9 TRUSTEE LEASE - QUEENSLAND RAILWAYS INSTITUTE INC. - QRI HALL - L1 ON CPHR1822

AUTHOR: Billie Davis – Senior Commercial Officer

Peter Shuttlewood – Executive Manager Procurement, Property & Fleet

RESPONSIBLE OFFICER: Jason Bradshaw – Director Corporate Services

OFFICER'S RECOMMENDATION

That Council authorise the Chief Executive Officer in accordance with Section 236(b) and (c)(iii) of the Local Government Regulation 2012, to enter into negotiations and execute a trustee lease with Queensland Railways Institute Inc. in relation to the QRI Hall:

- a) for part of land at Lot 1 on CPHR1822, identified as Lease Q on SP248729;
 - b) at a peppercorn rental rate; and
 - c) for a 10-year term;
-

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Council is trustee of the land at Lot 1 on CPHR1822, 50E George Street, Bowen.

Queensland Railways Institute Inc., currently have a trustee lease with Council over part of the land at Lot 1 on CPHR1822, known as the QRI Hall that is due to expire on the 31 July 2021.

PURPOSE

Queensland Railways Institute Inc. have advised Council that they wish to renew their trustee lease and continue providing this community benefit. Being that this is a trustee lease with no options available a new trustee lease would be required.

BACKGROUND

Queensland Railways Institute Inc. have held a trustee lease with Council for a term of 20 years at a peppercorn rate. They have an established community function centre that is used for meetings and other functions that are approved by Queensland Railways Institute.

Their trustee lease is due to expire on the 31 July 2021 and as this is a trustee lease, there are no available options to renew therefore a new lease agreement is required to be entered into to allow them to continue having tenure of part the land.

STATUTORY/COMPLIANCE MATTERS

Local Government Regulation 2012

Land Act 1994

Land Title Act 1994

ANALYSIS

It is recommended to enter into a new trustee lease with Queensland Railways Institute in line with Council's other community organisation leases for a term of 10 years and at a peppercorn rate.

Section 236(b) and (c)(iii) of the Local Government Regulation 2012 allows Council to enter into a leasing agreement with a community organisation and to an existing tenant without the requirement of going to a public tender.

STRATEGIC IMPACTS

Strategic – ensuring that Council controlled land is being managed in accordance with the permitted use and Council's obligations are being satisfied.

Financial – the trustee lease will be at a peppercorn rate, therefore will not be providing Council with revenue. Taking this cost away from the community organisations allows them to invest in the benefit of their members and the Community.

CONSULTATION

Jason Bradshaw – Director Corporate Services

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the *Local Government Act 2009* or the Staff Code of Conduct.

CONCLUSION

Entering into a new trustee lease agreement with the Queensland Railways Institution Inc. will ensure that they can continue providing a facility for the Community to use.

ATTACHMENTS

Attachment 1 – Site Map – QRI Hall

Attachment 1 – Site Map – QRI Hall





G R O W I N G
CONSULTING SURVEYORS
TOWN PLANNERS
CIVIL ENGINEERS
PROJECT MANAGERS
ENVIRONMENTAL CONSULTANTS
LANDSCAPE ARCHITECTS
CIVIL CONSULTANTS
COMPUTER SERVICES

WY	PL	6071	4783	3.8
BCMAN	PL	1071	4784	1.0
MAJLAV	PL	1071	4921	2.9
WYLSCH	PL	1071	4945	1.7
WYLSCH	PL	1071	4945	0.6

Developing Opportunities

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Line No.	Original Date	Original Amount	Original Description
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2	10/1/2001	100.00	100.00
3	10/1/2001	100.00	100.00
4	10/1/2001	100.00	100.00
5	10/1/2001	100.00	100.00
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72	10/1/2001	100.00	100.00
73	10/1/2001	100.00	100.00
74	10/1/2001	100.00	100.00
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Sketch Plan of Lease Q

en Lot 1 en plan H/R1822

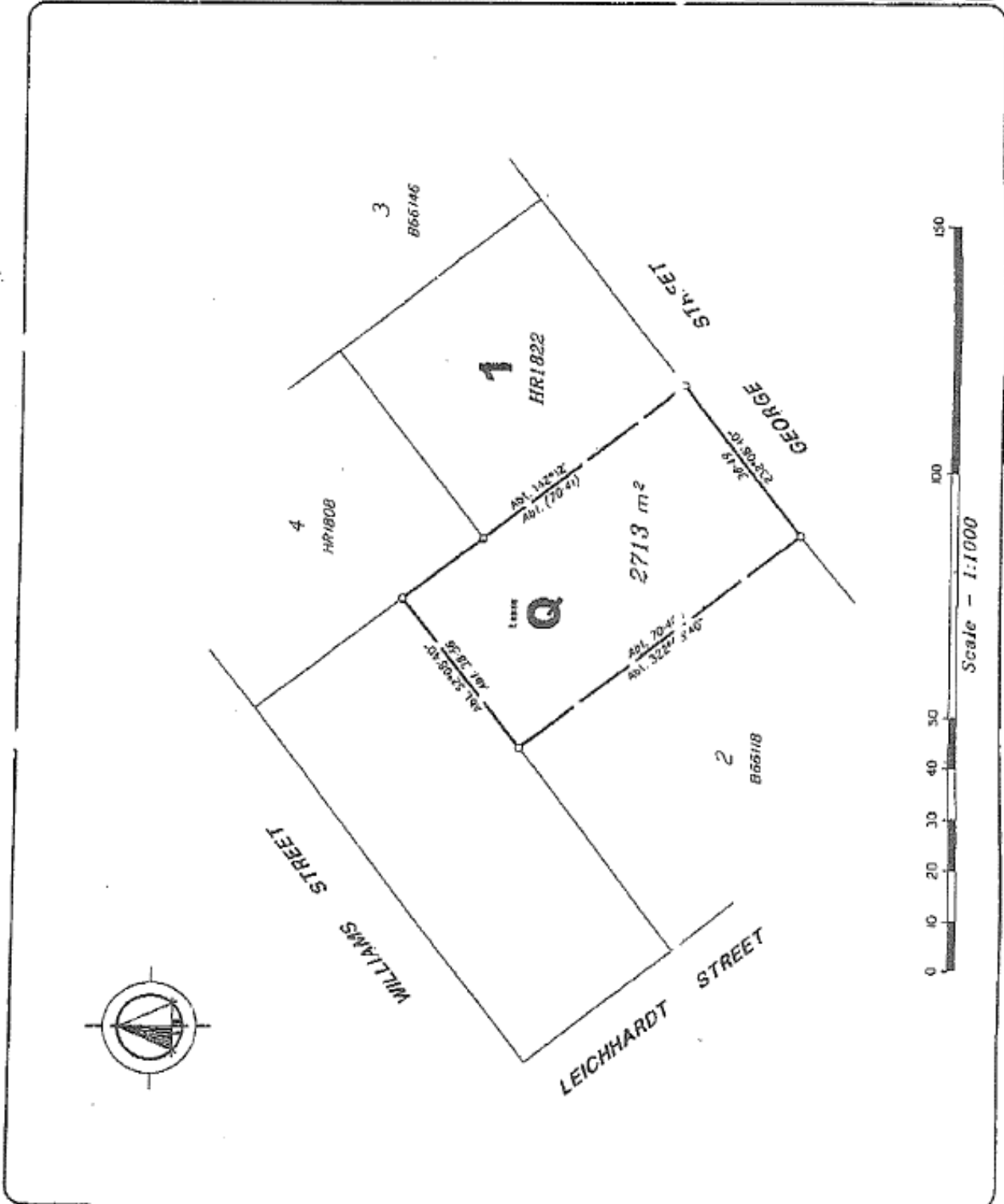
name/Name	Andreas B. G. G. G. G.
date of birth	1970-01-01
place of birth	Prague

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13. Corporate Services

13.10 2020-21 BUDGET – 3RD QUARTER REVIEW - MARCH 2021

AUTHOR: Stephen Fernando - Chief Financial Officer / Manager Financial Services

RESPONSIBLE OFFICER: Jason Bradshaw - Director Corporate Services

OFFICER'S RECOMMENDATION

That Council resolve in accordance with section 170(3) of the *Local Government Regulation 2012* :

A. to revise the Whitsunday Regional Council Budget adopted for the financial year 2020/21, as presented in the following statements prepared in accordance with section 169 of the *Local Government Regulation 2012*:

- 1) Revised Statement of Comprehensive Income (including the Appropriations Statement),**
- 2) Revised Statement of Financial Position,**
- 3) Revised Statement of Cash Flows,**
- 4) Revised Statement of Capital Funding,**
- 5) Revised Statement of Changes in Equity for the financial year 2020/21,**
- 6) the resulting Revised Long-Term Financial Forecast for the financial years 2020/21 through 2028/29, inclusive,**
- 7) the Revised Measures of Financial Sustainability (see Note 21 Financial Ratios); and**

B. to make the following transfers to and from reserves for the financial year 2020/21:

- 1) \$ 70,000 from the Insurance Reserve to fund capital works projects, and**
- 2) \$ 3,520,471 from the Infrastructure Reserve to fund capital works projects, and**
- 3) \$ 2,807,221 from the Insurance Reimbursement Reserve to fund the Shute Harbour redevelopment project, and**
- 4) a net transfer of \$ 9,400,489 from the Capital Works Reserve, as follows:**
 - a) \$ 16,905,314 to the Capital Works Reserve, and**
 - b) \$ 7,504,825 from the Capital Works Reserve to fund capital works projects.**

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Council adopted its original budget for the financial year 2020/21 in July 2020, and this budget is reviewed on a periodic basis. For the third quarter review, the budget has been reviewed for the period to the end of March 2021. There are changes to both operating revenue and expenditure as well as capital expenditure across all departments.

PURPOSE

To review the current budget and make amendments to better reflect the current and forecast financial position of Council and to confirm priorities for capital projects to be finalised in the 2020/21 financial year.

BACKGROUND

Council reviews quarterly, its adopted budget to make appropriate adjustments for changes, to promote transparent financial management. It is a legislated requirement for an amended budget to include all items identified in section 169 of the Local Government Regulation 2012.

Council has reviewed its financial performance up to 31 March 2021, both operational and capital, and identified several revisions, both positive and negative, which have been incorporated into the revised budgeted financial statements for 2020/21.

The original budget for the financial year 2020/21 was adopted by Council on 15 July 2020.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009 (Act)

Local Government regulation 2012 (Regulation)

Section 170(3) of the Regulation provides for a local government to amend its budget by resolution, at any time before the end of the financial year. s170(4) further dictates that any revisions must be made in accordance with the budget requirements as set out in s169 and should not involve any changes to the rates and charges set in the original budget.

ANALYSIS

The revised budget was undertaken through detailed discussions, with the operational directorates.

The operating budget changes are summarised below with details on changes at the cost centre level provided in Attachment 1.

Operational Budget

Operating revenues and expenses are proposed to be amended as follows:

Table 1: Summary Budget Revisions

	Q2 Budget	Revised Budget	Change
Revenue	117,395,467	119,817,770	2,422,303
Expenses	117,201,298	119,677,067	(2,475,769)
Grand Total	194,169	140,703	(53,466)

Note: A positive figure (in black) in the "Net Change" column indicates an increase in revenues or a decrease in expenses, with negative figures (in red and within brackets) flagging a decrease in revenues or an increase in expenses.

The net result of the changes in revenue and costs is revised budgeted surplus of \$140,703 for the financial year 2020/21, a decrease of \$53,466 from the budget adopted after the second quarter review.

As detailed in Table 1 proposed revenue review amount to an increase of over \$2.4 M. The primary contributors to the increase in budgeted revenues are:

- Higher than budgeted Rates & Charges of \$570,863
- Increased Sale of Goods & Services of \$357,941, primarily better than expected parking fees and income from RMPC and disaster recovery works.
- Additional Grants of \$353,024, predominantly related to waste and environmental activities.
- Increased Other Recurrent Revenue of \$1,185,475, related to the waste levy and support for the airline industry.

These increases were offset by a reduction in the budgeted interest income of \$45,000.

Table 2: Details of Revenue Revisions

Revenue	Q2 Budget	Revised Budget	Change
Rates & Charges	86,111,614	86,682,477	570,863
Sale of Goods & Services	19,839,549	20,197,490	357,941
Grants	8,269,468	8,622,492	353,024
Interest Income	1,147,186	1,102,186	(45,000)
Other Income	2,027,650	3,213,125	1,185,475
Grand Total	117,395,467	119,817,770	2,422,303

Additional details of the proposed reviewed Expenses are contained in Table 3.

Table 3: Details of Expense Revisions

Expenses	Q2 Budget	Revised Budget	Change
Employees	36,793,671	35,839,825	(953,846)
Materials & Services	53,570,743	52,435,265	(1,135,478)
Depreciation	23,002,354	27,565,452	4,563,098
Finance	3,834,530	3,836,525	1,995
Grand Total	117,201,298	119,677,067	2,475,769

The reduction in employee costs is primarily due to vacancies. Revisions to the Material and Services has been made based on actual expenses up to end of March 2021, and forecasts for the last quarter.

The budgeted depreciation expense was based on an expected reduction in the depreciation expense as a result of a revaluation exercise planned for roads, water & sewer assets.

The revaluation exercise reduced the annual depreciation cost to approximately \$25.5 M, however because the revaluation was applied only from 1 January 2021 onwards, only half of the expected reduction was applied for the current financial year, resulting in the depreciation costs for 20-21 being in excess of \$4.5 M. over the budgeted figure.

A comparison of current and revised budgets for revenue and expenses are shown graphically in Figure 1 through Figure 3.

Figure 1: Summary Revisions

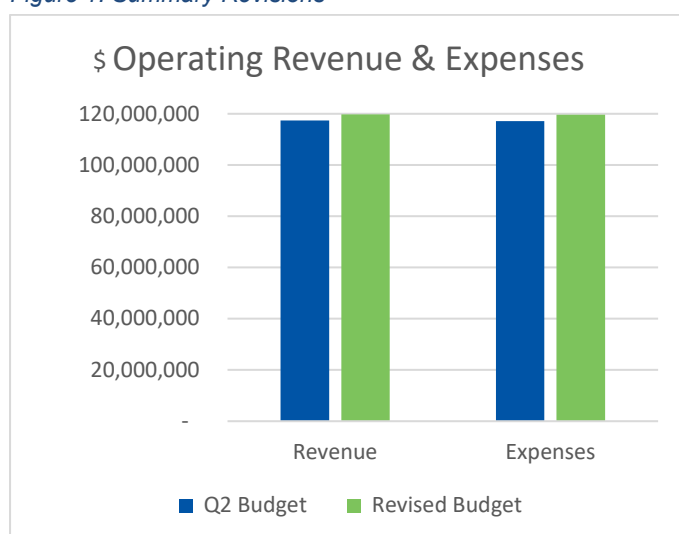


Figure 2: Revenue Revisions

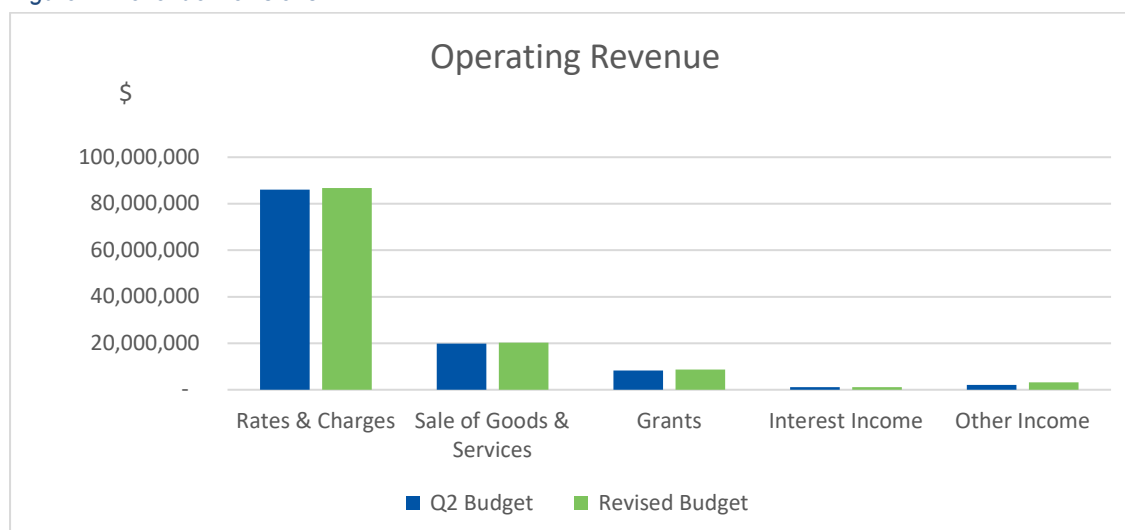
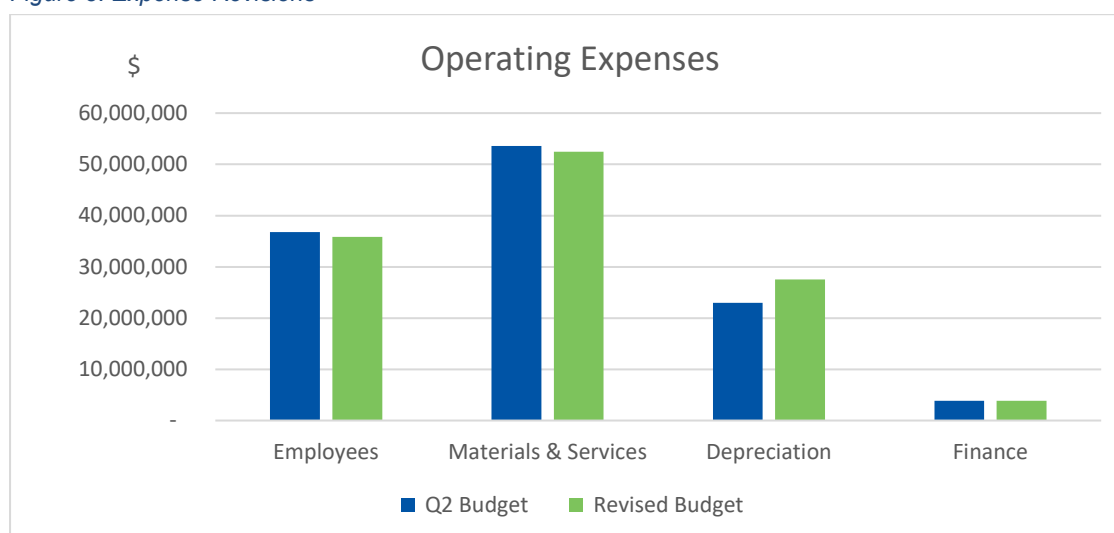


Figure 3: Expense Revisions



A summary of the proposed revisions at the Directorate level are shown in Table 4 below. Detailed comments identifying the major reasons for the change appears in Attachment 1.

Table 4: Revisions by Directorate

Directorate	Q2 Budget	Revised Budget	Change
Office of the CEO	(6,252,544)	(4,905,052)	1,347,492
Infrastructure Services	(32,492,113)	(34,817,594)	(2,325,481)
Community Services	(15,806,732)	(15,378,929)	427,803
Development Services	(4,931,153)	(4,410,739)	520,414
Corporate Services	59,676,711	59,653,017	(23,694)
Grand Total	194,169	140,703	(53,466)

The revised budgeted financial statements and notes for 2020/21 and as well as the nine years to 2029/30 are shown in Attachment 2.

Council continues to show an operating surplus for the forward years and the underlying cash position remains stable across the same timeframe. The capital expenditure in the later forward years (> 5 years) requires further work and contribute to improved financial positions

over time which will become more accurate as improvements are realised in the asset management practices which will be a focus for the coming year.

The sustainability ratios are maintained within the acceptable bands across the forward years.

Capital Budget

Project managers have reviewed the progress of all capital projects and have proposed amendments to the capital budget based on project delivery and milestones. In total, the capital works program has been decreased from \$131.5 M. to \$99.8 M.

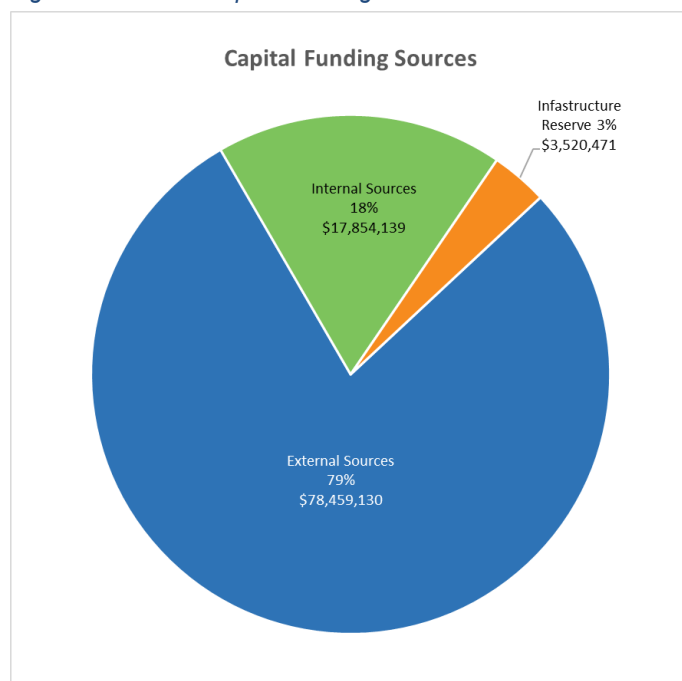
Projects valued at \$ 32.5 M. are being carried over to 2021/22.

Item	Amount	Amount
Current Capital Budget		131,515,240
Reductions in Capital Projects	(1,263,563)	
Increases in Capital Projects	2,113,629	
Carry Over to 2021-22	(32,531,558)	
Net Increase/(Decrease)		(31,681,491)
Revised Capital Budget		99,833,748

The capital works remains in the most part funded through external monies with grant funding supporting the reconstruction work and major projects. The timing of the capital works has been impacted by other opportunities for external works which will be completed as a priority over our planned works.

The revised funding position for the updated capital program is as follows:

Figure 4: Revised Capital Funding Sources



The detailed capital program, incorporating the proposed changes is given in Attachment 3.

Long Term Financial Forecast (LTFF)

The long-term forecasts have also been reviewed with assumptions made in the forward years based on current operations. The forward year forecasts appear in Attachment 2.

The ratios forecast in the LTFF indicate an improved position in the longer term, following some immediate pressures to address short term impacts in the operational budget.

The financial ratios over the ten year financial forecast period, that signifies the long term financial health of the organisation, are given in Attachment 4.

STRATEGIC IMPACTS

The current ratios are based on underlying assumptions for growth and revenue which have been estimated on a conservative basis, and these are forecast where possible to mitigate the risks identified from unforeseen shocks that could impact the short term and long-term multi-year impacts. Financial risks continue to be addressed on current projections and these will be managed at the operational level initially, with impacts of broader issues managed directly or through the next budget.

The proposed budget review indicates the current year sustainability ratios as detailed in Table 5. Even though some ratios have trended slightly downward from the Original Budget, all ratios are well within recommended ranges, indicating a sound sustainability position.

Table 5; Financial Sustainability Indicators

Ratio	%	Target %	* Change
Operating Surplus Ratio	2.25	0 - 10	↑
Net Financial Liabilities	28.11	Less than 60	↑
Interest Coverage Ratio	1.24	0 - 5	↓
Asset Sustainability	138.53	Average > 90	↑

* Change column indicates the change in ratio between the Original Budget and this Revised Budget. An up arrow indicates and improvement in the ratio and vice-versa.

CONSULTATION

Members of the ELT/MMG (as the revisions relate to their areas of responsibility)

Julie Moller - Manager, Strategic Finance

Katie Coates - Management Accountant

Jason Bradshaw - Director Corporate Services

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

That Council resolve to amend the 2020-21 Budget as outlined in the officer's recommendation.

ATTACHMENTS

Attachment 1 - Budget Review by Cost Centre

Attachment 2 - Revised Budgeted Financial Statements 2020-21 (plus 9 years forward forecast to 2029-30)

Attachment 3 - Revised Capital Works Program 2020-21

Attachment 4 - 10 Year Financial Sustainability Ratios

Changes by Directorate, Department and Cost Centre

Directorate Description	Department Description	Cost Centre Description	Current Budget \$	Revised Budget \$	Change	% Change	Comments
Community Services	Community Development & Libraries	Arts & Cultural Development	372,459	388,286	15,827	4%	
		Community & Libraries Administration	723,066	739,036	15,970	2%	
		Community & Social Development	1,902,238	1,961,738	59,500	3%	
		Libraries Operations	2,656,501	2,736,427	79,926	3%	
		Major Events	4,172	615	(3,557)	-85%	
		Schoolies	1,000	892	(108)	-11%	
		Work Camps	217,249	178,249	(39,000)	-18%	Decrease in employee costs \$39k
		Youth Development	47,688	47,688	-	0%	
		Function Centres	6,559	16,043	9,484	145%	Increase in materials & services \$8k
	Community Services	Community & Environment Administration	731,484	688,784	(42,700)	-6%	Decrease in employee costs \$42k
		Community & Environmental Compliance	140,876	145,299	4,423	3%	
	Cultural Heritage & Independent Living	Collinsville Independent Living	(26,924)	(24,306)	2,618	-10%	
	Customer Services	Customer Service	1,418,146	1,314,203	(103,943)	-7%	Decrease in employee costs \$103k
	Health, Environment & Climate	Climate Change	375,852	378,115	2,263	1%	
		Environmental Health	372,964	330,808	(42,156)	-11%	Increase in fees & charges revenue \$26k & decrease in employee costs \$15k
		Health & Environment Administration	172,304	182,112	9,808	6%	
		Local Laws compliance	1,284,986	1,180,666	(104,320)	-8%	Decrease in materials \$46k & decrease in employee costs \$55k
		Natural Resource Management	1,704,013	1,683,955	(20,058)	-1%	Decrease in employee costs \$52k offset by increases in materials & services \$32k
		Parking Management	(405,947)	(616,266)	(210,319)	52%	Increase in fees & charges revenue \$209k
		Water Quality	50,747	56,347	5,600	11%	
	Recreational Services	Beaches, Pools, Lagoon & Enclosures	3,498,987	3,598,953	99,966	3%	Increase in materials \$71k & depreciation expenses \$36k
		Caravan Parks	200,631	131,031	(69,600)	-35%	Increase in sale of goods revenue \$49k & decrease in materials and employee costs \$20k
		Entertainment & Conference Centres	87,544	59,912	(27,632)	-32%	Decrease in employee costs \$20k & decrease in materials & services \$7k
		Recreation Services	270,137	200,342	(69,795)	-26%	Decrease in employee costs \$18k & decrease in materials & services\$51k
Corporate Services	Asset Management	Asset Management	412,016	381,336	(30,680)	-7%	Decrease in employee costs \$14k & decrease in materials & services \$16k
	Corporate Services	Corporate & Financial Administration	(19,591,559)	(19,618,701)	(27,142)	0%	
	Finance Services	Finance Operations	(2,708,279)	(2,681,979)	26,300	-1%	
		Insurance Operations	2,037,756	2,030,872	(6,884)	0%	
		Rates Operations	(48,534,748)	(48,562,748)	(28,000)	0%	
		Strategic Finance	703,399	749,399	46,000	7%	
	Governance & Administration	Elected Members	1,181,588	1,189,588	8,000	1%	
		Governance - Administration Services	15,441	15,481	40	0%	
		Legal Services	700,000	520,000	(180,000)	-26%	Decrease in materials & services \$180k
		Strategy and Governance	646,823	611,483	(35,340)	-5%	Decrease in employee costs \$31k
	Innovation & Technology	GIS Applications	337,113	304,813	(32,300)	-10%	Decrease in employee costs \$30k
		Info Services/GIS/Records Administration	200,854	192,128	(8,726)	-4%	
		IT Services	(902,981)	(868,856)	34,125	-4%	
		Records Management	434,349	441,568	7,219	2%	
	Internal Audit	Internal Audit	123,000	103,000	(20,000)	-16%	Decrease in materials & services \$20k
	Procurement, Property & Fleet	Executive - Procurement & Assets	735,224	751,024	15,800	2%	
		Fleet Management	461,117	452,947	(8,170)	-2%	
		Halls & Community Centres	651,674	644,832	(6,842)	-1%	
		PCYC Operations	88,457	88,357	(100)	0%	
		Plant Operating	(2,287,069)	(2,063,727)	223,342	-10%	Decrease in employee costs & materials & services \$144k offset by Increases depreciation expenses \$375k
		Port of Airlie	3,688	4,014	326	9%	
		Property & Facilities	2,873,039	2,869,099	(3,940)	0%	
		Public Amenities	2,342,840	2,392,826	49,986	2%	
		Purchasing & Stores	381,896	383,866	1,970	1%	
		Small Plant	17,651	18,551	900	5%	
		Stockpile	-	(2,190)	(2,190)	0%	
Development Services	Building & Plumbing	Plumbing Assessment Services	339,740	339,094	(646)	0%	
		Building Services Compliance Expenses	226,957	133,648	(93,309)	-41%	Decrease in employee costs \$66k & increase in sale of goods revenue \$26k
	Development Assessment	Development Assessment & Compliance	528,750	427,619	(101,131)	-19%	Increase in sale of goods revenue \$63k & decrease in materials and employee costs \$38k
	Development Services	Planning & Development Administration	783,044	735,326	(47,718)	-6%	Decrease in employee costs \$50k

Changes by Directorate, Department and Cost Centre

Directorate Description	Department Description	Cost Centre Description	Current Budget \$	Revised Budget \$	Change	% Change	Comments
Development Services	Economic Development	Area Promotion	1,066,041	1,066,041	-	0%	
		Economic Development	771,303	646,293	(125,010)	-16%	Decrease in employee costs \$48k & decrease in materials & services \$76k
		Grant Sourcing	300,100	270,100	(30,000)	-10%	Decrease in materials & services \$30k
	Strategic Planning	Strategic & Social Planning	915,218	792,618	(122,600)	-13%	Decrease in materials & services \$120k
Infrastructure Services	Disaster Recovery	Flood Damage Repairs	240,262	240,262	-	0%	
	Emergency Management	Disaster Events	83,080	177,360	94,280	113%	Increase in materials & services \$94k
		Disaster Management	1,012,840	520,372	(492,468)	-49%	Increase in grants revenue \$69k & decrease in materials & services \$417k
		State Emergency Service	112,484	75,659	(36,825)	-33%	Decrease in materials & services \$39k offset by Increases depreciation expenses \$3k
	Infrastructure Services	Customer Experience Administration	-	130	130	0%	
		Infrastructure Management	944,833	865,132	(79,701)	-8%	Decrease in employee costs \$90k offset by increase in materials & services \$11k
	Major Projects	Major Projects	127,408	99,622	(27,786)	-22%	Decrease in employee costs \$27k
	Open Spaces	Cemetery Operations	368,698	306,978	(61,720)	-17%	Decrease in employee costs & materials & services \$47k & increase in rate income \$15k
		Parks & Reserves Operations	9,274,118	9,275,309	1,191	0%	
	Quarry	Quarries & Pits Operations	(246,088)	384,429	630,517	-256%	Increase in materials & services \$727k offset by increase in sale of goods revenue \$96k
	Roads & Drainage	Depot Operations	460,796	537,796	77,000	17%	Increase in materials & services \$53k & Increase in employee costs \$24k
		Design Office	425,557	400,607	(24,950)	-6%	
		Marine Based Assets Maintenance	230,604	280,637	50,033	22%	Increase in materials & services \$76k offset by decrease in employee costs \$25k
		Roads & Drainage Asset Management	1,077,356	909,334	(168,022)	-16%	Decrease in materials & services \$166k
		Roads Maintenance	17,521,713	18,740,757	1,219,044	7%	Decrease in employee costs & materials & services \$613k offset by Increases depreciation expenses \$1.7m
		Stormwater Drainage Maintenance	429,041	1,008,968	579,927	135%	Increase in materials & services \$579k
		Street Lighting Operations	679,493	543,866	(135,627)	-20%	Decrease in materials & services \$135k
		Transport & Infrastructure	1,616,433	1,543,812	(72,621)	-4%	
		Workshop Operations	471,761	413,636	(58,125)	-12%	Decrease in employee costs \$70k offset by increase in materials & services \$12k
		Recoverable Works	(997,240)	(994,241)	2,999	0%	
		PWS Works	(2)	(16,391)	(16,389)	819450%	
	Water, Sewerage & Waste	Domestic Refuse Collection	(3,130,876)	(3,041,271)	89,605	-3%	
		Liquid Trade Waste	(67,492)	(2,521)	64,971	-96%	Decrease in fees & charges revenue \$130k offset by decreases in materials & services \$69k
							Decrease in fees & charges revenue \$131k & increase in depreciation expense \$495k Offset by decrease in materials & services
		Refuse Tips & Transfer Stations	1,505,906	1,798,455	292,549	19%	\$334k
		Sewerage infrastructure	(1,185,523)	(1,233,704)	(48,181)	4%	
		Waste Management	927,467	877,627	(49,840)	-5%	
Office of the CEO	Aviation & Tourism	Water Infrastructure	609,484	1,104,974	495,490	81%	Increase in rates revenue \$680k offset by increases in materials \$427k & depreciation expenses \$750k
		Aerodrome Operations	1,318,352	749,349	(569,003)	-43%	Increase in sale of goods revenue \$949k offset by increases in materials \$218k & depreciation expenses \$162k
		Collinsville Visitors Info Centre & RV Park	231,476	213,682	(17,794)	-8%	Decrease in materials & services \$17k
		Shute Harbour Transit Facility	235,161	203,524	(31,637)	-13%	Decrease in materials & services \$31k
		Tourism Marketing	124,509	103,231	(21,278)	-17%	Decrease in materials & services \$21k
	Communication & Marketing	Communication	892,345	821,917	(70,428)	-8%	Decrease in materials & services \$70k
	Human Resources	Employee Oncost & Recoveries	(212,914)	(438,689)	(225,775)	106%	
		Human Resources - Industrial Relations	152,233	85,888	(66,345)	-44%	Decrease in employee costs \$66k
		Human Resources - OD & Learning	839,204	693,046	(146,158)	-17%	Decrease in materials & services \$140k
		Human Resources - Operations	901,050	811,910	(89,140)	-10%	Decrease in employee costs \$81k & decrease in materials & services \$7k
		Human Resources & Safety - Management	248,553	290,330	41,777	17%	Increase in materials & services \$25k & employee costs \$15k
		Workplace Health & Safety	634,148	536,368	(97,780)	-15%	Decrease in employee costs \$39k & decrease in materials & services \$57k
	Office of the CEO	CEO Administration	888,427	834,496	(53,931)	-6%	Decrease in materials & services \$53k
Grand Total			(194,169)	(140,703)	53,466	-28%	Net Increase In Operating Surplus

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income

For the periods ending 30 June -

	Note	Audit Act 2020 \$	Orig Bud 2021 \$	AmendBud 2021	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$
Revenue													
Rates and utility charges	1	88,656,616	90,021,485	90,679,719	94,072,989	96,785,578	99,046,223	101,027,154	103,775,070	105,850,577	107,967,595	110,126,953	112,329,498
Less Discounts	1	(3,743,378)	(3,828,970)	(3,997,242)	(4,102,852)	(4,184,905)	(4,268,599)	(4,353,967)	(4,478,633)	(4,568,202)	(4,659,562)	(4,752,749)	(4,847,801)
Net rates and utility charges		84,913,238	86,192,515	86,682,477	89,970,137	92,600,673	94,777,624	96,673,187	99,296,437	101,282,375	103,308,033	105,374,204	107,481,697
Sale of goods and major services	2	12,367,742	10,640,060	11,142,460	20,342,149	20,748,990	21,479,381	22,281,820	22,727,453	23,181,999	23,773,294	24,355,356	24,842,460
Statutory fees and charges		2,872,192	2,978,817	2,863,723	2,876,462	2,933,986	2,992,661	3,052,508	3,113,551	3,175,818	3,239,328	3,304,109	3,370,185
User fees and charges		359,858	354,679	351,278	336,301	343,026	349,885	356,880	364,015	371,292	378,716	386,289	394,011
Rental and levies	3	428,889	359,200	443,019	278,200	283,764	289,439	295,227	301,131	307,153	313,296	319,561	325,952
Operating grants, subsidies and contributions	5	10,632,767	7,042,266	8,622,492	7,229,077	7,296,943	7,420,593	7,546,716	7,675,362	7,806,580	7,940,423	8,076,942	8,216,193
Interest revenue	4	1,650,666	1,296,511	1,102,186	1,130,700	1,167,680	914,933	940,164	1,245,565	1,271,816	1,298,592	1,429,653	1,472,512
Total sales of contract and recoverable works		4,915,902	4,625,000	5,397,010	5,145,000	4,737,900	4,832,658	4,929,311	5,027,897	5,128,454	5,231,023	5,335,643	5,442,355
Other Income		7,689,235	1,292,496	3,213,125	1,746,837	1,781,769	1,817,396	1,853,733	1,890,799	1,928,604	1,967,170	2,006,505	2,046,625
		-	-	-	-	-							
TOTAL OPERATING REVENUES		125,830,489	114,781,544	119,817,770	129,054,863	131,894,731	134,874,570	137,929,546	141,642,210	144,454,091	147,449,875	150,588,262	153,591,990
Expenses													
Employee benefits	6	(36,876,686)	(36,534,747)	(35,839,825)	(37,737,837)	(38,492,578)	(38,434,840)	(39,703,510)	(40,497,550)	(41,307,473)	(42,133,595)	(42,976,240)	(43,835,734)
Materials and services	7	(52,881,261)	(51,275,796)	(52,435,265)	(62,194,588)	(64,156,044)	(65,977,529)	(68,099,119)	(69,469,224)	(70,866,727)	(72,292,179)	(73,746,141)	(75,229,176)
Depreciation and Amortisation	8	(29,181,271)	(23,002,354)	(27,565,452)	(25,500,000)	(25,744,389)	(26,947,992)	(27,118,241)	(27,429,491)	(27,678,447)	(27,936,729)	(28,157,457)	(27,916,153)
Finance Costs	9	(4,066,083)	(3,859,580)	(3,836,525)	(3,473,000)	(3,055,912)	(2,811,552)	(2,586,141)	(2,331,666)	(2,075,036)	(1,824,253)	(1,561,321)	(1,304,344)
TOTAL OPERATING EXPENSES		(123,005,300)	(114,672,477)	(119,677,067)	(128,905,425)	(131,448,923)	(134,171,913)	(137,507,011)	(139,727,931)	(141,927,683)	(144,186,756)	(146,441,159)	(148,285,407)
Operating surplus (deficit)		2,825,189	109,067	140,703	149,438	445,808	702,657	422,535	1,914,279	2,526,408	3,263,119	4,147,103	5,306,583
Capital income and expenditure:													
Cash capital grants, subsidies and contributions	5	59,125,627	95,957,105	79,941,211	62,808,268	5,072,645	4,747,931	5,265,390	5,337,528	4,697,858	4,762,896	4,410,653	4,496,147
Contributed physical capital assets	5	1,323,848	-	-	-	-	-	-	-	-	-	-	-
Other capital income	10	63,764	427,537	1,490,771	935,767	581,965	582,513	310,505	1,597,089	886,791	1,328,500	747,000	365,785
Other capital expense	11	(26,416,518)	(11,860,349)	(13,052,733)	(10,369,244)	(5,997,165)	(5,904,955)	(5,857,650)	(5,951,418)	(6,617,473)	(7,240,244)	(7,089,827)	(6,437,307)
Net income/(loss) for period before equity adjustments		36,921,910	84,633,360	68,519,952	53,524,229	103,253	128,146	140,780	2,897,478	1,493,584	2,114,271	2,214,929	3,731,208
Asset revaluations direct to equity		683	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income		36,922,593	84,633,360	68,519,952	53,524,229	103,253	128,146	140,780	2,897,478	1,493,584	2,114,271	2,214,929	3,731,208

WHITSUNDAY REGIONAL COUNCIL

Budgeted Appropriation Statement

For the periods ending 30 June -

	Note	Audit Act 2020 \$	Orig Bud 2021 \$	AmendBud 2021	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$
Retained Surplus/(Deficit) from prior years.		(3,777,720)	1,004,771	6,624,688	6,303,611	5,311,992	4,696,286	5,053,061	5,343,737	5,401,535	5,740,507	5,252,998	5,060,143
Net income/(loss) for period before equity adjustments		36,921,910	84,633,360	68,519,952	53,524,229	103,253	128,146	140,780	2,897,478	1,493,584	2,114,271	2,214,929	3,731,208
Changes to AASB standards at 1 July 2019		7,819,074	-	-	-	-	-	-	-	-	-	-	-
		40,963,264	85,638,131	75,144,640	59,827,840	5,415,245	4,824,432	5,193,841	8,241,214	6,895,119	7,854,778	7,467,926	8,791,352
Appropriations													
Transfers to capital :-													
Other capital income	10	(63,764)	(427,537)	(1,490,771)	(935,767)	(581,965)	(582,513)	(310,505)	(1,597,089)	(886,791)	(1,328,500)	(747,000)	(365,785)
Contributed physical capital assets	5	(1,323,848)	-	-	-	-	-	-	-	-	-	-	-
Funds (utilised for) created from - capital funding	CFS	13,817,720	(2,515,960)	8,466,837	(1,410,775)	(9,200,372)	(8,769,302)	(8,117,537)	(9,115,479)	(11,005,455)	(11,714,128)	(9,812,741)	(10,163,418)
Adjustment to the working capital cash balance		(495,163)	-	-	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)
		11,934,945	(2,943,497)	6,976,066	(2,621,542)	(10,057,337)	(9,626,815)	(8,703,042)	(10,987,568)	(12,167,246)	(13,317,628)	(10,834,741)	(10,804,203)
Transfers from capital :-													
Other capital expense	11	26,416,518	11,860,349	13,052,733	10,369,244	5,997,165	5,904,955	5,857,650	5,951,418	6,617,473	7,240,244	7,089,827	6,437,307
Transfer from capital for unfunded depreciation		5,441,098	4,208,934	7,138,845	544,719	8,413,858	8,698,420	9,260,678	7,533,999	9,093,019	8,738,500	7,747,784	7,681,627
		31,857,616	16,069,283	20,191,578	10,913,963	14,411,023	14,603,375	15,118,328	13,485,417	15,710,492	15,978,744	14,837,611	14,118,934
Net transfer (to) from capital		43,792,561	13,125,786	27,167,644	8,292,421	4,353,686	4,976,560	6,415,286	2,497,849	3,543,246	2,661,116	4,002,870	3,314,731
Net transfer (to) from the Constrained Works reserve		(26,385,462)	(38,645,564)	(26,483,837)	(39,809,447)	(5,072,645)	(4,747,931)	(5,265,390)	(5,337,528)	(4,697,858)	(4,762,896)	(4,410,653)	(4,496,147)
Transfer (to) from the NDRRA flood grant reserve		(29,553,310)	(53,211,541)	(52,619,522)	(22,998,821)	-	-	-	-	-	-	-	-
Reimbursement Reserve		(2,616,000)	-	-	-	-	-	-	-	-	-	-	-
Accumulated surplus/(deficit) available for transfer to general reserves		26,201,053	6,906,812	23,208,925	5,311,992	4,696,286	5,053,061	6,343,737	5,401,535	5,740,507	5,752,998	7,060,143	7,609,936
Capital Reserves :													
Transfer (to) from the Capital Works reserve		(20,013,314)	(5,876,360)	(16,905,314)	-	-	-	(1,000,000)	-	-	(500,000)	(2,000,000)	(1,000,000)
Recurrent Reserves :													
Transfer (to) from the Operational Projects Reserve		436,950	-	-	-	-	-	-	-	-	-	-	-
Retained surplus/(deficit) at period end.		6,624,688	1,030,452	6,303,611	5,311,992	4,696,286	5,053,061	5,343,737	5,401,535	5,740,507	5,252,998	5,060,143	6,609,936

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Financial Position

As at the periods ending 30 June -

	Note	Audit Act 2020 \$	Orig Bud 2021 \$	AmendBud 2021	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$
Current Assets													
Cash and deposits	14	68,775,500	52,591,930	78,589,339	63,027,415	64,322,156	68,607,089	71,875,520	73,945,749	76,332,529	78,428,922	82,356,784	87,064,855
Receivables		13,065,370	20,536,770	11,082,014	11,071,807	11,265,402	11,462,870	11,664,287	11,869,734	12,079,289	12,293,033	12,511,053	12,733,433
Inventories		1,330,586	1,150,000	1,341,365	1,354,778	1,368,325	1,382,007	1,395,826	1,409,783	1,423,879	1,438,116	1,452,496	1,467,020
Contract assets		9,492,762	-	2,492,762	2,000,000	2,000,000	-	-	-	-	-	-	-
Other assets		4,691,452	1,480,000	4,691,452	4,738,366	4,785,749	4,833,606	4,881,941	4,930,759	4,980,066	5,029,865	5,080,163	5,130,964
		97,355,670	75,758,700	98,196,933	82,192,366	83,741,632	86,285,572	89,817,574	92,156,025	94,815,763	97,189,936	101,400,496	106,396,272
Non-current - Assets classsified as held for sale		315,000	25,000	315,000	315,000	315,000	315,000	315,000	315,000	315,000	315,000	315,000	315,000
		97,670,670	75,783,700	98,511,933	82,507,366	84,056,632	86,600,572	90,132,574	92,471,025	95,130,763	97,504,936	101,715,496	106,711,272
Non-Current Assets													
Receivables		21,000	-	-	-	-	-	-	-	-	-	-	-
Investment properties		1,800,000	1,650,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Property, plant and equipment	15	1,014,828,618	1,115,606,219	1,101,525,537	1,214,779,103	1,225,996,713	1,223,740,053	1,213,273,067	1,209,992,718	1,201,654,672	1,196,483,511	1,188,697,598	1,179,907,038
Right of use assets	15 (a)	1,833,351	-	1,833,351	1,833,351	1,833,351	1,833,351	1,833,351	1,833,351	1,833,351	1,833,351	1,833,351	1,833,351
Intangible assets	16	-	4,542,240	976,640	6,113,398	6,113,398	5,494,398	4,875,398	4,256,398	3,637,398	3,018,398	2,399,398	2,229,191
Capital Work in Progress		118,665,929	117,280,426	90,207,929	32,822,104	14,951,813	9,951,813	11,951,813	10,451,813	12,451,813	11,951,813	12,251,813	14,251,813
		1,137,148,898	1,239,078,885	1,196,343,459	1,257,347,957	1,250,695,276	1,242,819,616	1,233,733,630	1,228,334,281	1,221,377,235	1,215,087,074	1,206,982,161	1,200,021,394
TOTAL ASSETS		1,234,819,568	1,314,862,585	1,294,855,391	1,339,855,323	1,334,751,908	1,329,420,188	1,323,866,204	1,320,805,306	1,316,507,998	1,312,592,010	1,308,697,657	1,306,732,666
Current Liabilities													
Payables		21,889,210	21,554,197	21,887,753	21,892,082	21,896,504	21,901,015	21,905,616	21,910,309	21,915,096	21,919,979	21,924,959	21,930,039
Provisions		9,671,762	8,121,178	7,967,087	8,126,428	8,288,955	8,454,733	8,623,826	8,796,301	8,972,226	9,151,670	9,334,702	9,521,395
Contract liabilities		7,042,906	-	3,542,906	-	-	-	-	-	-	-	-	-
Interest bearing liabilities	17	5,114,670	-	5,202,300	5,432,000	5,674,100	5,929,200	6,197,500	6,034,800	6,279,045	6,363,043	5,955,036	5,955,036
		43,718,549	29,675,375	38,600,046	35,450,510	35,859,559	36,284,948	36,726,942	36,741,410	37,166,367	37,434,692	37,214,697	37,406,470
Non-Current Liabilities													
Provisions		7,931,719	6,025,027	9,651,394	9,708,632	9,767,015	9,810,960	9,871,702	9,933,659	9,996,855	10,061,314	10,127,064	10,194,127
Interest bearing liabilities	17	81,391,089	79,668,000	76,305,787	70,873,787	65,199,687	59,270,487	53,072,987	47,038,187	40,759,142	34,396,099	28,441,063	22,486,027
		89,322,808	85,693,027	85,957,181	80,582,419	74,966,702	69,081,447	62,944,689	56,971,845	50,755,997	44,457,413	38,568,126	32,680,154
TOTAL LIABILITIES		133,041,356	115,368,402	124,557,227	116,032,929	110,826,261	105,366,395	99,671,631	93,713,255	87,922,364	81,892,105	75,782,823	70,086,624
NET COMMUNITY ASSETS		1,101,778,212	1,199,494,183	1,170,298,164	1,223,822,393	1,223,925,646	1,224,053,792	1,224,194,572	1,227,092,051	1,228,585,633	1,230,699,904	1,232,914,834	1,236,646,041
Community Equity													
Capital account	18	690,354,058	807,097,658	754,567,290	821,049,089	820,103,408	818,176,848	815,295,062	816,368,213	815,720,967	815,984,851	814,517,981	813,787,250
Asset revaluation reserve		360,463,221	360,462,538	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221
Restricted capital reserves	19	9,147,163	6,971,379	7,251,692	7,891,286	9,555,926	11,253,857	12,985,747	14,752,275	16,554,133	18,392,029	20,266,682	22,178,829
Other capital reserves	20	32,064,185	20,774,426	38,587,453	25,981,908	25,981,908	25,981,908	26,981,908	26,981,908	26,981,908	27,481,908	29,481,908	30,481,908
Recurrent reserves	21	3,124,896	3,157,730	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896
Accumulated surplus/(deficiency)		6,624,688	1,030,452	6,303,611	5,311,992	4,696,286	5,053,061	5,343,737	5,401,535	5,740,507	5,252,998	5,060,143	6,609,936
TOTAL COMMUNITY EQUITY		1,101,778,212	1,199,494,182	1,170,298,164	1,223,822,393	1,223,925,646	1,224,053,792	1,224,194,572	1,227,092,049	1,228,585,633	1,230,699,904	1,232,914,832	1,236,646,041

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Cash Flows

For the periods ending 30 June -

	Audit Act 2020 \$	Orig Bud 2021 \$	AmendBud 2021 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$
Cash Flows from Operating Activities												
Receipts												
Net rates and utility charges	83,605,795	84,149,309	88,971,802	89,824,965	92,452,939	94,627,278	96,520,181	99,140,721	101,123,899	103,146,746	105,210,051	107,314,626
Sale of goods and major services	12,367,742	10,640,060	11,142,460	20,342,149	20,748,990	21,479,381	22,281,820	22,727,453	23,181,999	23,773,294	24,355,356	24,842,460
Fees and charges	2,796,427	3,113,496	2,995,001	3,212,763	3,277,012	3,342,546	3,409,388	3,477,566	3,547,110	3,618,044	3,690,398	3,764,196
Rentals and levies	428,889	359,200	443,019	278,200	283,764	289,439	295,227	301,131	307,153	313,296	319,561	325,952
Interest revenue	1,650,666	1,296,511	1,102,186	1,130,700	1,167,680	914,933	940,164	1,245,565	1,271,816	1,298,592	1,429,653	1,472,512
Contributions and donations	104,932	60,000	78,400	53,360	-	-	-	-	-	-	-	-
Government subsidies and grants	12,714,755	6,982,266	7,544,092	5,988,796	7,296,943	7,420,593	7,546,716	7,675,362	7,806,580	7,940,423	8,076,942	8,216,193
Total sales of contract and recoverable works	4,915,902	4,625,000	5,397,010	5,145,000	4,737,900	4,832,658	4,929,311	5,027,897	5,128,454	5,231,023	5,335,643	5,442,355
Other Income	11,416,211	579,475	2,938,700	1,668,209	1,701,568	1,735,591	1,770,292	1,805,688	1,841,791	1,878,622	1,916,186	1,954,499
GST received for the year	391,761	-	(1,037,544)	7								
	130,393,081	111,805,317	119,575,126	127,644,149	131,666,796	134,642,419	137,693,099	141,401,383	144,208,802	147,200,040	150,333,790	153,332,793
Payments												
Employee benefits	(35,987,474)	(36,144,260)	(35,839,825)	(37,531,922)	(38,282,546)	(38,220,606)	(39,484,992)	(40,274,662)	(41,080,126)	(41,901,701)	(42,739,709)	(43,594,472)
Materials and services	(77,975,064)	(53,872,112)	(52,446,044)	(62,220,916)	(64,182,634)	(66,004,385)	(68,126,243)	(69,496,619)	(70,894,396)	(72,320,124)	(73,774,367)	(75,257,684)
Finance costs	(3,617,563)	(3,624,580)	(3,602,983)	(3,258,000)	(3,040,612)	(2,811,552)	(2,570,223)	(2,315,430)	(2,058,475)	(1,807,361)	(1,544,091)	(1,286,769)
	(117,580,101)	(93,640,952)	(91,888,852)	(103,010,838)	(105,505,792)	(107,036,543)	(110,181,458)	(112,086,711)	(114,032,997)	(116,029,186)	(118,058,167)	(120,138,925)
Cash provided by / (used in) operational activities	12,812,980	18,164,366	27,686,274	24,633,311	26,161,004	27,605,876	27,511,641	29,314,672	30,175,805	31,170,854	32,275,623	33,193,868
Cash Flow from Investing Activities :												
Proceeds from sale of capital assets	702,227	427,537	1,490,771	935,767	581,965	582,513	310,505	1,597,089	886,791	1,328,500	747,000	365,785
Contributions	8,810,002	1,625,000	(125,000)	3,745,250	1,664,640	1,697,931	1,731,890	1,766,528	1,801,858	1,837,896	1,874,653	1,912,147
Government grants and subsidies	56,105,605	94,332,105	84,566,211	57,199,795	3,408,005	5,050,000	3,533,500	3,571,000	2,896,000	2,925,000	2,536,000	2,584,000
Payments for property investments	(135,576)	-	-	-	-	-	-	-	-	-	-	-
Payments for property, plant and equipment	(75,491,590)	(118,632,404)	(127,315,105)	(149,122,814)	(42,959,164)	(29,977,287)	(21,889,905)	(29,481,560)	(25,338,874)	(29,386,812)	(26,842,371)	(25,392,693)
Movement in work in progress	(1,385,503)	-	28,458,000	57,385,825	17,870,291	5,000,000	(2,000,000)	1,500,000	(2,000,000)	500,000	(300,000)	(2,000,000)
Payments for intangibles	-	(3,375,150)	(976,640)	(5,136,758)	-	-	-	-	-	-	-	-
Net proceeds (cost) from advances and cash investments	(25,281)	951,719	1,027,000	-	-	-	-	-	-	-	-	-
Net cash provided by investing activities	(11,420,116)	(24,671,193)	(12,874,763)	(34,992,935)	(19,434,263)	(17,646,843)	(18,314,010)	(21,046,943)	(21,754,225)	(22,795,416)	(21,984,718)	(22,530,761)
Cash Flow from Financing Activities :												
Proceeds from borrowings	8,165,636	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(4,226,926)	(4,997,672)	(4,997,672)	(5,202,300)	(5,432,000)	(5,674,100)	(5,929,200)	(6,197,500)	(6,034,800)	(6,279,045)	(6,363,043)	(5,955,036)
Repayment of finance lease borrowings	(174,357)	-	-	-	-	-	-	-	-	-	-	-
Net cash provided by financing activities	3,764,352	(4,997,672)	(4,997,672)	(5,202,300)	(5,432,000)	(5,674,100)	(5,929,200)	(6,197,500)	(6,034,800)	(6,279,045)	(6,363,043)	(5,955,036)
Net Increase (Decrease) in Cash Held	5,157,217	(11,504,499)	9,813,839	(15,561,924)	1,294,741	4,284,933	3,268,431	2,070,229	2,386,780	2,096,393	3,927,862	4,708,071
Cash at beginning of reporting period	63,618,284	64,096,429	68,775,500	78,589,339	63,027,415	64,322,156	68,607,089	71,875,520	73,945,749	76,332,529	78,428,922	82,356,784
Cash at end of Reporting Period	68,775,500	52,591,930	78,589,339	63,027,415	64,322,156	68,607,089	71,875,520	73,945,749	76,332,529	78,428,922	82,356,784	87,064,855

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Capital Funding

For the periods ending 30 June -

	Audit Act 2020 \$	Orig Bud 2021 \$	AmendBud 2021 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$
Capital Funding Sources												
General revenue used (excess funds provided)	(13,817,720)	2,515,960	(8,466,837)	1,410,775	9,200,372	8,769,302	8,117,537	9,115,479	11,005,455	11,714,128	9,812,741	10,163,418
Proceeds from the sale of non current assets	702,227	427,537	1,490,771	935,767	581,965	582,513	310,505	1,597,089	886,791	1,328,500	747,000	365,785
Capital sustainability funds expended	23,740,169	18,709,134	20,426,607	24,955,281	17,330,531	18,249,572	17,857,563	19,895,492	18,585,428	19,198,229	20,409,673	20,234,526
Donated non current assets	1,323,848	-	-	-	-	-	-	-	-	-	-	-
Funds from loan borrowings expended in the period	8,165,636	-	-	-	-	-	-	-	-	-	-	-
Finance leases	468,579	-	-	-	-	-	-	-	-	-	-	-
Constrained grants and developer contributions	36,892,209	41,275,045	28,379,308	39,169,853	3,408,005	3,050,000	3,533,500	3,571,000	2,896,000	2,925,000	2,536,000	2,584,000
NDRRA flood grant reserve	29,553,310	53,211,541	52,619,522	22,998,821	-	-	-	-	-	-	-	-
Insurance reimbursement reserve	-	2,616,000	2,807,221	-	-	-	-	-	-	-	-	-
Capital Works reserve	13,459,178	8,250,009	7,504,825	12,605,545	-	-	-	-	-	-	-	-
Insurance Restoration reserve	1,129,919	-	70,000	-	-	-	-	-	-	-	-	-
	101,617,354	127,005,226	104,831,417	102,076,043	30,520,873	30,651,387	29,819,105	34,179,060	33,373,674	35,165,857	33,505,414	33,347,729
Capital Funding Applications												
Land and Improvements	126,461	-	-	-	-	-	-	-	-	-	-	-
Buildings and Other Structures	25,871,843	63,562,713	57,691,657	63,797,601	8,548,834	3,674,284	2,923,500	2,560,000	3,023,000	3,782,500	4,220,500	4,100,000
Plant and Equipment	9,121,423	3,100,162	2,800,329	10,141,335	2,814,165	2,587,513	1,957,505	5,342,089	4,811,791	4,080,500	3,247,502	3,313,125
Transport Infrastructure	46,103,096	30,877,247	52,492,027	31,618,440	16,591,912	13,452,408	7,051,900	10,140,971	6,337,083	9,407,812	9,825,369	7,895,568
Water	2,553,538	19,639,163	11,401,765	11,424,709	10,765,152	6,856,826	7,923,000	5,902,500	7,771,000	6,943,000	4,182,000	4,960,000
Sewerage	11,450,050	1,453,119	2,929,328	32,140,725	4,239,101	3,406,256	2,034,000	5,536,000	3,396,000	5,173,000	5,367,000	5,124,000
Right of use - Land	11,322	-	-	-	-	-	-	-	-	-	-	-
Right of use - Buildings	457,258	-	-	-	-	-	-	-	-	-	-	-
Investment property - Land and Buildings	135,576	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	-	3,375,150	976,640	5,136,758	-	-	-	-	-	-	-	-
Movement in capitalised work in progress	1,385,503	0	(28,458,000)	(57,385,825)	(17,870,291)	(5,000,000)	2,000,000	(1,500,000)	2,000,000	(500,000)	300,000	2,000,000
	97,216,071	122,007,554	99,833,745	96,873,743	25,088,873	24,977,287	23,889,905	27,981,560	27,338,874	28,886,812	27,142,371	27,392,693
Principle loan repayments:												
Finance Leases	174,357	-	-	-	-	-	-	-	-	-	-	-
Queensland Treasury Corporation	4,226,926	4,997,672	4,997,672	5,202,300	5,432,000	5,674,100	5,929,200	6,197,500	6,034,800	6,279,045	6,363,043	5,955,036
	4,401,284	4,997,672	4,997,672	5,202,300	5,432,000	5,674,100	5,929,200	6,197,500	6,034,800	6,279,045	6,363,043	5,955,036
	101,617,354	127,005,226	104,831,417	102,076,043	30,520,873	30,651,387	29,819,105	34,179,060	33,373,674	35,165,857	33,505,414	33,347,729

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Changes in Equity

For the periods ending 30 June -

	Total											
	Audit Act 2020 \$	Orig Bud 2021 \$	AmendBud 2021 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$
Balance at the beginning of period	1,054,258,016	1,114,860,822	1,101,778,212	1,170,298,164	1,223,822,393	1,223,925,646	1,224,053,792	1,224,194,572	1,227,092,049	1,228,585,633	1,230,699,904	1,232,914,832
Adjustments direct to equity												
Change in accounting standards	10,597,604	-	-	-	-	-	-	-	-	-	-	-
Asset revaluations direct to reserve	683	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in net result	36,921,910	84,633,360	68,519,952	53,524,229	103,253	128,146	140,780	2,897,478	1,493,584	2,114,271	2,214,929	3,731,208
Other transfers to Capital and reserves	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from capital and reserves	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between capital and reserves	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of period	1,101,778,212	1,199,494,182	1,170,298,164	1,223,822,393	1,223,925,646	1,224,053,792	1,224,194,572	1,227,092,049	1,228,585,633	1,230,699,904	1,232,914,832	1,236,646,041

	Retained Surplus/Deficit											
	Audit Act 2020 \$	Orig Bud 2021 \$	AmendBud 2021 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$
Balance at the beginning of period	(3,777,720)	1,004,771	6,624,688	6,303,611	5,311,992	4,696,286	5,053,061	5,343,737	5,401,535	5,740,507	5,252,998	5,060,143
Adjustments direct to equity												
Change in accounting standards	7,819,074		-									
Asset revaluations direct to reserve												
Increase (decrease) in net result	36,921,910	84,633,360	68,519,952	53,524,229	103,253	128,146	140,780	2,897,478	1,493,584	2,114,271	2,214,929	3,731,208
Other transfers to Capital and reserves	(70,328,892)	(104,776,962)	(89,097,607)	(65,429,810)	(15,129,982)	(14,374,746)	(14,968,432)	(16,325,096)	(16,865,104)	(18,580,524)	(17,245,394)	(16,300,350)
Transfers from capital and reserves	35,990,316	20,169,283	20,256,578	10,913,963	14,411,023	14,603,375	15,118,328	13,485,417	15,710,492	15,978,744	14,837,611	14,118,934
Transfers between capital and reserves												
Balance at the end of period	6,624,688	1,030,452	6,303,611	5,311,992	4,696,286	5,053,061	5,343,737	5,401,535	5,740,507	5,252,998	5,060,143	6,609,936

	Capital											
	Audit Act 2020 \$	Orig Bud 2021 \$	AmendBud 2021 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$
Balance at the beginning of period	650,333,474	714,955,135	690,354,058	754,567,290	821,049,089	820,103,408	818,176,848	815,295,062	816,368,213	815,720,967	815,984,851	814,517,981
Adjustments direct to equity												
Change in accounting standards	2,778,530	-	-	-	-	-	-	-	-	-	-	-
Asset revaluations direct to reserve												
Increase (decrease) in net result				-	-	-	-		-	-	-	-
Other transfers to Capital and reserves	(11,934,945)	2,943,497	(6,976,066)	2,621,542	10,057,337	9,626,815	8,703,042	10,987,568	12,167,246	13,317,628	10,834,741	10,804,203
Transfers from capital and reserves	(31,857,616)	(16,069,283)	(20,191,578)	(10,913,963)	(14,411,023)	(14,603,375)	(15,118,328)	(13,485,417)	(15,710,492)	(15,978,744)	(14,837,611)	(14,118,934)
Transfers between capital and reserves	81,034,615	105,268,309	91,380,876	74,774,219	3,408,005	3,050,000	3,533,500	3,571,000	2,896,000	2,925,000	2,536,000	2,584,000
Balance at the end of period	690,354,058	807,097,658	754,567,290	821,049,089	820,103,408	818,176,848	815,295,062	816,368,213	815,720,967	815,984,851	814,517,981	813,787,250

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Changes in Equity

For the periods ending 30 June -

	Asset Revaluation Surplus											
	Audit Act 2020 \$	Orig Bud 2021 \$	AmendBud 2021 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$
Balance at the beginning of period	360,462,538	360,462,538	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221
Adjustments direct to equity												
Change in accounting standards												
Asset revaluations direct to reserve	683	-	-	-	-	-	-	-	-	-	-	-
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	360,463,221	360,462,538	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221	360,463,221

	Reserves											
	Audit Act 2020 \$	Orig Bud 2021 \$	AmendBud 2021 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$
Balance at the beginning of period	47,239,723	38,438,378	44,336,244	48,964,041	36,998,090	38,662,730	40,360,661	43,092,551	44,859,079	46,660,937	48,998,833	52,873,486
Adjustments direct to equity												
Change in accounting standards												
Asset revaluations direct to reserve							-					-
Increase (decrease) in net result												
Other transfers to Capital and reserves	82,263,837	101,833,465	96,073,673	62,808,268	5,072,645	4,747,931	6,265,390	5,337,528	4,697,858	5,262,896	6,410,653	5,496,147
Transfers from capital and reserves	(4,132,701)	(4,100,000)	(65,000)	-	-	-	-	-	-	-	-	-
Transfers between capital and reserves	(81,034,615)	(105,268,309)	(91,380,876)	(74,774,219)	(3,408,005)	(3,050,000)	(3,533,500)	(3,571,000)	(2,896,000)	(2,925,000)	(2,536,000)	(2,584,000)
Balance at the end of period	44,336,244	30,903,534	48,964,041	36,998,090	38,662,730	40,360,661	43,092,551	44,859,079	46,660,937	48,998,833	52,873,486	55,785,633

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the periods ending 30 June -

	Audit Act 2020	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 Rates and Utility Charges												
General rates	50,181,421	50,568,110	50,668,522	52,557,204	53,608,350	54,680,519	55,774,132	56,889,619	58,027,415	59,187,967	60,371,729	61,579,167
Water	8,674,903	9,004,297	8,873,150	9,288,351	9,660,699	9,853,917	10,051,001	10,453,908	10,662,990	10,876,255	11,093,785	11,315,664
Sewerage	16,586,925	17,074,593	17,148,161	17,674,493	18,381,472	18,749,101	19,124,083	19,889,046	20,286,826	20,692,562	21,106,413	21,528,541
Water consumption, rental and sundries	7,743,833	7,405,200	8,013,350	8,133,656	8,459,001	8,752,828	8,927,883	9,106,440	9,288,568	9,474,338	9,663,824	9,857,100
Waste management	5,469,534	5,969,285	5,976,536	6,419,285	6,676,056	7,009,858	7,150,055	7,436,057	7,584,778	7,736,473	7,891,202	8,049,026
	88,656,616	90,021,485	90,679,719	94,072,989	96,785,578	99,046,223	101,027,154	103,775,070	105,850,577	107,967,595	110,126,953	112,329,498
Less discounts	(3,074,746)	(3,146,236)	(3,306,020)	(3,392,853)	(3,460,708)	(3,529,920)	(3,600,517)	(3,702,862)	(3,776,918)	(3,852,455)	(3,929,502)	(4,008,091)
Less pensioner remissions	(668,633)	(682,734)	(691,222)	(709,999)	(724,197)	(738,679)	(753,450)	(775,771)	(791,284)	(807,107)	(823,247)	(839,710)
	(3,743,378)	(3,828,970)	(3,997,242)	(4,102,852)	(4,184,905)	(4,268,599)	(4,353,967)	(4,478,633)	(4,568,202)	(4,659,562)	(4,752,749)	(4,847,801)
Net rates and utility charges received	84,913,238	86,192,515	86,682,477	89,970,137	92,600,673	94,777,624	96,673,187	99,296,437	101,282,375	103,308,033	105,374,204	107,481,697
2 Sale of goods and major services												
Parking and other ranger services	1,083,561	839,687	1,049,687	1,383,800	1,411,476	1,439,704	1,468,497	1,497,866	1,527,822	1,558,378	1,589,545	1,621,335
Refuse tips and transfer station charges	2,098,996	2,385,467	2,474,174	2,588,095	2,639,857	2,692,654	2,746,507	2,801,437	2,857,467	2,914,616	2,972,909	3,032,367
Aerodrome charges	3,980,384	2,700,804	3,129,654	4,645,507	4,738,417	4,833,185	4,929,848	5,028,444	5,129,012	5,231,592	5,336,223	5,442,947
Quarry charges	3,195,155	2,981,002	3,191,625	3,040,721	3,101,536	3,197,582	3,261,534	3,326,767	3,393,304	3,588,830	3,767,208	3,842,554
Shute harbour commercial activities	196,620	50,000	180,000	6,897,112	7,035,054	7,457,157	7,979,157	8,138,740	8,301,514	8,467,544	8,636,894	8,809,631
Caravan parks fees and charges	607,236	596,000	656,000	609,140	621,322	633,748	646,422	659,350	672,537	685,987	699,706	713,700
Water and sewerage fees and charges	1,060,363	492,850	461,320	621,508	633,938	646,616	659,548	672,738	686,192	699,915	713,913	728,191
User define	145,426	594,250	-	556,266	567,390	578,735	590,307	602,111	614,151	626,432	638,958	651,735
Total sales of major services	12,367,742	10,640,060	11,142,460	20,342,149	20,748,990	21,479,381	22,281,820	22,727,453	23,181,999	23,773,294	24,355,356	24,842,460
3 Rental and levies												
Other property lease income	428,889	359,200	443,019	278,200	283,764	289,439	295,227	301,131	307,153	313,296	319,561	325,952
Total rental and levies	428,889	359,200	443,019	278,200	283,764	289,439	295,227	301,131	307,153	313,296	319,561	325,952
4 Interest revenue												
Investments	995,412	700,000	505,000	530,000	554,966	289,965	302,700	595,354	608,603	622,117	739,650	768,711
Rates and utility charges	655,254	596,511	597,186	600,700	612,714	624,968	637,464	650,211	663,213	676,475	690,003	703,801
Total interest revenue	1,650,666	1,296,511	1,102,186	1,130,700	1,167,680	914,933	940,164	1,245,565	1,271,816	1,298,592	1,429,653	1,472,512
5 Contributions, Donations, Grants and Subsidies												
Donations, Contributions, special purpose subsidies and grants were received in respect of the following programs:												
Office of the Chief Executive	355,580	186,000	166,000	145,500	146,100	146,712	147,336	147,972	148,621	149,283	149,958	150,647
Corporate Services	11,531,181	18,599,936	10,401,167	10,980,413	481,305	220,000	220,000	220,000	220,000	220,000	220,000	220,000
Community Environmental Services	789,540	3,040,176	1,332,080	7,047,446	351,790	352,295	352,810	353,336	353,872	354,419	354,977	355,546
Engineering	24,142,879	26,819,994	34,874,123	26,743,195	3,882,569	3,901,173	3,920,150	3,939,506	3,959,249	3,979,387	3,999,927	4,020,879
Waste Management	137,185	-	456,621	-	-	-	-	-	-	-	-	-
Planning & Development Assessment	-	-	41,519	-	-	-	-	-	-	-	-	-
Customer Experience	5,579,725	1,024,246	225,389	2,532,435	169,200	-	-	-	-	-	-	-
Airport Operations	1,113,999	1,288,890	1,077,423	943,358	-	-	-	-	-	-	-	-
Shute Harbour Operations	16,226,916	32,063,951	26,472,292	9,347,399	-	-	-	-	-	-	-	-
Water Services	1,000,474	9,754,110	5,877,818	5,255,006	1,101,740	1,096,724	1,682,959	1,308,448	1,071,697	1,114,211	738,995	801,055
Sewerage Services	4,655,434	4,500,000	1,917,203	1,336,000	416,160	514,483	432,972	866,632	450,464	459,474	468,663	478,037
	65,532,913	97,277,303	82,841,635	64,330,752	6,548,864	6,231,387	6,756,227	6,835,894	6,203,903	6,276,774	5,932,520	6,026,164
General purpose grants	5,549,328	5,722,068	5,722,068	5,706,593	5,820,724	5,937,137	6,055,879	6,176,996	6,300,535	6,426,545	6,555,075	6,686,176
	71,082,241	102,999,371	88,563,703	70,037,345	12,369,588	12,168,524	12,812,106	13,012,890	12,504,438	12,703,319	12,487,595	12,712,340

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the periods ending 30 June -

	Audit Act 2020	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5 Contributions, Donations, Grants and Subsidies(continued)												
Donations, contributions and grants for recurrent expenditure is analysed as follows :												
Commonwealth grants	5,549,328	5,722,068	5,722,068	5,706,593	5,820,724	5,937,137	6,055,879	6,176,996	6,300,535	6,426,545	6,555,075	6,686,176
Government subsidies and grants	4,978,506	1,260,198	2,822,024	1,469,124	1,476,219	1,483,456	1,490,837	1,498,366	1,506,045	1,513,878	1,521,867	1,530,017
Donations of cash in the period	7,079	-	20,000	-	-	-	-	-	-	-	-	-
Developer contributions	97,853	60,000	58,400	53,360	-	-	-	-	-	-	-	-
	10,632,767	7,042,266	8,622,492	7,229,077	7,296,943	7,420,593	7,546,716	7,675,362	7,806,580	7,940,423	8,076,942	8,216,193
Monetary capital grants, subsidies and contributions are analysed as follows :												
Commonwealth Government grants & subsidies for capital projects	5,481,533	1,100,000	750,000	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
State Government grants & subsidies for capital projects	19,917,531	40,020,564	24,196,689	32,627,447	1,908,005	1,550,000	2,033,500	2,071,000	1,396,000	1,425,000	1,036,000	1,084,000
NDRRA flood grants for capitalised repairs	29,553,310	53,211,541	52,619,522	22,998,821	-	-	-	-	-	-	-	-
Contributions to fund capital expenditure	4,173,252	1,625,000	2,375,000	5,882,000	1,664,640	1,697,931	1,731,890	1,766,528	1,801,858	1,837,896	1,874,653	1,912,147
	59,125,627	95,957,105	79,941,211	62,808,268	5,072,645	4,747,931	5,265,390	5,337,528	4,697,858	4,762,896	4,410,653	4,496,147
Non-monetary grants, contributions and donations for capital expenditure are analysed as follows:												
Contributions of assets	1,323,848	-	-	-	-	-	-	-	-	-	-	-
	1,323,848	-	-	-	-	-	-	-	-	-	-	-
Total donations, contributions, subsidies and grants	71,082,241	102,999,371	88,563,703	70,037,345	12,369,588	12,168,524	12,812,106	13,012,890	12,504,438	12,703,319	12,487,595	12,712,340
6 Employee benefits												
Wages and salaries	25,792,909	23,491,104	23,017,849	24,074,119	24,555,597	24,219,140	25,203,517	25,707,582	26,221,728	26,746,157	27,281,076	27,826,691
Councilors' remuneration	559,059	575,000	575,000	575,000	586,500	598,230	610,194	622,397	634,844	647,540	660,490	673,699
Annual, sick and long service leave entitlements	5,577,686	5,401,498	5,334,356	5,463,351	5,572,617	5,684,067	5,797,745	5,913,697	6,031,969	6,152,606	6,275,656	6,401,168
Superannuation	3,554,302	3,612,115	3,512,115	3,893,796	3,971,671	4,051,104	4,132,126	4,214,768	4,299,063	4,385,044	4,472,744	4,562,198
Total direct employee expense	35,483,956	33,079,717	32,439,320	34,006,266	34,686,385	34,552,541	35,743,582	36,458,444	37,187,604	37,931,347	38,689,966	39,463,756
Other employee related expenses	1,392,730	3,455,030	3,400,505	3,731,571	3,806,193	3,882,299	3,959,928	4,039,106	4,119,869	4,202,248	4,286,274	4,371,978
Total employee benefits	36,876,686	36,534,747	35,839,825	37,737,837	38,492,578	38,434,840	39,703,510	40,497,550	41,307,473	42,133,595	42,976,240	43,835,734
7 Materials and services												
Audit of annual financial statements by the Auditor-General of Queensland	125,928	130,000	125,000	125,000	127,500	130,050	132,651	135,304	138,010	140,770	143,585	146,456
Community Donations, grants, subsidies & contributions	2,320,844	2,535,840	2,484,090	2,455,000	2,504,100	2,554,182	2,605,264	2,657,368	2,710,515	2,764,724	2,820,018	2,876,418
Legal services	987,123	939,500	716,958	980,500	1,000,110	1,020,111	1,040,511	1,061,319	1,082,543	1,104,191	1,126,273	1,148,796
Insurance	1,946,722	2,088,500	2,231,991	2,838,885	2,895,661	2,953,572	3,012,641	3,072,892	3,134,347	3,197,031	3,260,969	3,326,184
Consultants & Services	1,310,765	2,468,450	1,647,136	2,735,200	2,789,904	2,845,699	2,902,611	2,960,659	3,019,868	3,080,261	3,141,861	3,204,694
Contractors	17,237,975	19,581,977	20,308,085	23,198,133	24,371,493	24,858,917	26,150,009	26,673,005	27,206,461	27,750,586	28,305,591	28,871,697
Plant & Equipment	3,873,741	1,443,240	4,090,299	2,089,705	2,131,499	2,174,125	2,217,603	2,261,951	2,307,186	2,353,327	2,400,389	2,448,392
Advertising & Marketing	324,425	421,787	1,131,150	1,000,078	1,020,079	1,040,476	1,061,280	1,082,502	1,104,146	1,126,224	1,148,744	1,171,713
Cost of inventories	410,452	245,864	373,831	395,596	403,507	411,573	419,801	428,193	436,753	445,483	454,387	463,471
Communications & IT	4,188,212	3,405,220	3,434,143	3,819,478	3,895,866	3,973,780	4,053,252	4,134,312	4,216,995	4,301,331	4,387,353	4,475,095
Raw materials & consumables	10,619,872	467,217	5,994,113	11,125,930	11,348,444	12,105,642	12,347,749	12,594,697	12,846,583	13,103,508	13,365,574	13,632,880
Registrations & subscriptions	278,073	447,290	334,858	437,195	445,938	454,853	463,946	473,220	482,679	492,327	502,170	512,210
Safety	948,971	1,067,395	923,453	884,478	902,166	920,204	938,601	957,368	976,512	996,037	1,015,953	1,036,265
Purchase of water	2,417,403	2,456,260	2,476,349	2,539,740	2,590,534	2,642,344	2,695,189	2,749,092	2,804,072	2,860,151	2,917,352	2,975,696
Rentals - Operating leases	396,480	590,670	536,311	356,250	363,375	370,640	378,050	385,609	393,319	401,183	409,204	417,385
Other material and services	5,494,274	12,986,586	5,627,498	7,213,420	7,365,868	7,521,361	7,679,961	7,841,733	8,006,738	8,175,045	8,346,718	8,521,824
Total materials and servicwes	52,881,261	51,275,796	52,435,265	62,194,588	64,156,044	65,977,529	68,099,119	69,469,224	70,866,727	72,292,179	73,746,141	75,229,176
8 Depreciation and Amortisation												
Depreciation expense on non-current assets:												
Land and Improvements	1,245	-	-	-	-	-	-	-	-	-	-	-
Buildings and Other Structures	3,555,630	3,107,505	3,849,700	3,887,962	4,012,668	4,069,080	4,099,162	4,151,667	4,192,162	4,247,584	4,307,389	4,356,389
Plant and Equipment	3,278,110	2,528,629	3,412,549	3,336,143	3,423,418	3,500,589	3,557,048	3,707,473	3,835,199	3,938,445	4,017,593	4,096,108
Transport Infrastructure	12,039,848	8,663,566	10,221,663	8,296,250	8,986,141	9,424,531	9,445,218	9,483,935	9,501,453	9,534,913	9,569,197	9,591,686
Water	5,678,783	5,095,619	5,845,718	5,985,858	5,399,086	5,392,684	5,446,754	5,484,680	5,532,368	5,575,354	5,598,974	5,626,880
Sewerage	4,434,571	3,607,035	4,235,822	3,993,787	3,923,076	3,942,108	3,951,059	3,982,736	3,998,265	4,021,433	4,045,304	4,074,883
Right of use - Land	36,051	-	-	-	-	-	-	-	-	-	-	-
Right of use - Buildings	152,419	-	-	-	-	-	-	-	-	-	-	-
	29,176,657	23,002,354	27,565,452	25,500,000	25,744,389	26,328,992	26,499,241	26,810,491	27,059,447	27,317,729	27,538,457	27,745,946
Amortisation of intangible assets:												
Computer software	-	-	-	-	-	619,000	619,000	619,000	619,000	619,000	619,000	619,000
	-	-	-	-	-	619,000	619,000	619,000	619,000	619,000	619,000	170,207
Total depreciation and amortisation	29,176,657	23,002,354	27,565,452	25,500,000	25,744,389	26,947,992	27,118,241	27,429,491	27,678,447	27,936,729	28,157,457	27,916,153

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the periods ending 30 June -

	Audit Act 2020	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9 Finance Costs												
Bank charges	368,038	334,500	322,620	325,600	332,112	338,752	345,523	352,430	359,475	366,661	373,991	381,469
Finance costs of Queensland Treasury Corporation	3,211,095	3,290,080	3,278,905	2,932,400	2,708,500	2,472,800	2,224,700	1,963,000	1,699,000	1,440,700	1,170,100	905,300
Interest on finance leases	39,887	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debts	435,623	220,000	220,000	200,000	-	-	-	-	-	-	-	-
Change PV of Quarry rehabilitation	11,439	15,000	15,000	15,000	15,300	-	15,918	16,236	16,561	16,892	17,230	17,575
Total finance costs	4,066,083	3,859,580	3,836,525	3,473,000	3,055,912	2,811,552	2,586,141	2,331,666	2,075,036	1,824,253	1,561,321	1,304,344
10 Capital income												
Profit on sale of capital assets	-	427,537	1,490,771	935,767	581,965	582,513	310,505	1,597,089	886,791	1,328,500	747,000	365,785
Revaluation of investment property	63,764	-	-	-	-	-	-	-	-	-	-	-
Total capital income	63,764	427,537	1,490,771	935,767	581,965	582,513	310,505	1,597,089	886,791	1,328,500	747,000	365,785
11 Capital expenses												
Loss on sale of capital assets	319,509	-	-	-	-	-	-	-	-	-	-	-
Loss on write-off of capital assets	22,791,738	11,860,349	13,052,733	10,369,244	5,997,165	5,904,955	5,857,650	5,951,418	6,617,473	7,240,244	7,089,827	6,437,307
Change in discount rate on land not controlled by council	67,625	-										
Change in rehab provision due to change in estimated future cost	3,237,646	-										
Total capital expenses	26,416,518	11,860,349	13,052,733	10,369,244	5,997,165	5,904,955	5,857,650	5,951,418	6,617,473	7,240,244	7,089,827	6,437,307
12 Profit and loss on sale of capital assets												
Proceeds from the sale of property, plant and equipment	702,227	427,537	1,490,771	935,767	581,965	582,513	310,505	1,597,089	886,791	1,328,500	747,000	365,785
Less: Book value of assets sold	(1,021,736)	-	-	-	-	-	-	-	-	-	-	-
Total profit and loss on sale of capital assets	(319,509)	427,537	1,490,771	935,767	581,965	582,513	310,505	1,597,089	886,791	1,328,500	747,000	365,785
13 Write-off of capital assets												
Buildings and Other Structures	7,094,573	-	-	-	-	-	-	-	-	-	-	-
Plant and Equipment	245,908	-	-	-	-	-	-	-	-	-	-	-
Transport Infrastructure	13,597,328	10,535,477	11,544,269	8,874,244	3,955,238	3,254,963	3,404,760	3,298,388	3,226,833	3,455,124	3,702,147	3,862,827
Water	486,867	1,153,080	1,230,796	786,655	1,228,967	1,830,170	1,641,210	1,452,550	2,136,960	1,820,640	1,345,600	1,594,880
Sewerage	1,318,695	171,792	277,668	708,345	812,960	819,822	811,680	1,200,480	1,253,680	1,964,480	2,042,080	979,600
Investment property - Land and Buildings	48,366	-	-	-	-	-	-	-	-	-	-	-
Total write-off of capital assets	22,791,738	11,860,349	13,052,733	10,369,244	5,997,165	5,904,955	5,857,650	5,951,418	6,617,473	7,240,244	7,089,827	6,437,307
14 Cash and deposits												
Cash per cash flow statement	68,775,500	52,591,930	78,589,339	63,027,415	64,322,156	68,607,089	71,875,520	73,945,749	76,332,529	78,428,922	82,356,784	87,064,855
	68,775,500	52,591,930	78,589,339	63,027,415	64,322,156	68,607,089	71,875,520	73,945,749	76,332,529	78,428,922	82,356,784	87,064,855
Restricted cash:												
Constrained grants, subsidies & contributions reserves	9,147,163	6,887,093	7,251,692	7,891,285	9,555,925	11,253,856	12,985,746	14,752,274	16,554,132	18,392,028	20,266,681	22,178,828
Future capital sustainability reserve	-	84,286	-	-	-	-	-	-	-	-	-	-
Total capital reserves	32,064,185	20,774,426	38,587,453	25,981,908	25,981,908	25,981,908	26,981,908	26,981,908	26,981,908	27,481,908	29,481,908	30,481,908
Total recurrent reserves	3,124,896	3,157,730	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896
Cash held to fund future rehabilitation payments	812,847	812,847	812,847	812,847	1,103,147	1,378,147	1,669,065	1,960,302	2,251,863	2,543,755	2,835,986	3,128,560
Total restricted cash	45,149,091	31,716,381	49,776,888	37,810,937	39,765,877	41,738,808	44,761,616	46,819,381	48,912,800	51,542,588	55,709,471	58,914,193
Total unrestricted cash	23,626,409	20,875,549	28,812,451	25,216,478	24,556,279	26,868,281	27,113,904	27,126,368	27,419,729	26,886,334	26,647,313	28,150,662

WHITSUNDAY REGIONAL COUNCIL

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For the periods ending 30 June -

15 Property plant and equipment	Land and Improvements											
	Audit Act	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Values												
Opening balance	45,782,079	45,493,341	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514
Correction to opening balance	-	-	-									
Additions at cost	126,461	-	-	-	-	-	-	-	-	-	-	-
Contributed assets at valuation	-	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	-	-	-	-	-	-	-	-	-	-	-	-
Internal transfers	(289,026)	-	-	-	-	-	-	-	-	-	-	-
	45,619,514	45,493,341	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514	45,619,514
Accumulated Depreciation												
Opening balance	22,419	22,419	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664
Correction to opening balance	-	-	-									
Depreciation provided in period	1,245	-	-	-	-	-	-	-	-	-	-	-
Write-off on djsposal	-	-	-	-	-	-	-	-	-	-	-	-
Internal transfers	-	-	-	-	-	-	-	-	-	-	-	-
	23,664	22,419	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664
Written down value at period end	45,595,850	45,470,922	45,595,850	45,595,850	45,595,850	45,595,850	45,595,850	45,595,850	45,595,850	45,595,850	45,595,850	45,595,850

15 Property plant and equipment	Buildings and Other Structures											
	Audit Act	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Values												
Opening balance	130,595,920	169,840,575	120,395,982	178,087,639	241,885,240	250,434,074	254,108,358	257,031,858	259,591,858	262,614,858	266,397,358	270,617,858
Correction to opening balance	35,000	-	-									
Additions at cost	25,862,803	63,562,713	57,691,657	63,797,601	8,548,834	3,674,284	2,923,500	2,560,000	3,023,000	3,782,500	4,220,500	4,100,000
Contributed assets at valuation	9,040	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(16,101,800)	-	-	-	-	-	-	-	-	-	-	-
Internal transfers	(20,004,980)	-	-	-	-	-	-	-	-	-	-	-
	120,395,982	233,403,288	178,087,639	241,885,240	250,434,074	254,108,358	257,031,858	259,591,858	262,614,858	266,397,358	270,617,858	274,717,858
Accumulated Depreciation												
Opening balance	52,750,923	55,858,256	39,962,566	43,812,266	47,700,228	51,712,896	55,781,976	59,881,138	64,032,805	68,224,967	72,472,551	76,779,940
Correction to opening balance	2,265	-	-									
Depreciation provided in period	3,555,630	3,107,505	3,849,700	3,887,962	4,012,668	4,069,080	4,099,162	4,151,667	4,192,162	4,247,584	4,307,389	4,356,389
Write-off on djsposal	(9,007,227)	-	-	-	-	-	-	-	-	-	-	-
Internal transfers	(7,339,024)	-	-	-	-	-	-	-	-	-	-	-
	39,962,566	58,965,761	43,812,266	47,700,228	51,712,896	55,781,976	59,881,138	64,032,805	68,224,967	72,472,551	76,779,940	81,136,329
Written down value at period end	80,433,416	174,437,527	134,275,373	194,185,012	198,721,178	198,326,382	197,150,720	195,559,053	194,389,891	193,924,807	193,837,918	193,581,529

15 Property plant and equipment	Plant and Equipment											
	Audit Act	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Values												
Opening balance	35,186,258	39,614,697	55,968,801	58,769,130	68,910,465	71,724,630	74,312,143	76,269,648	81,611,737	86,423,528	90,504,028	93,751,530
Correction to opening balance	312,123	-	-									
Additions at cost	9,121,423	3,100,162	2,800,329	10,141,335	2,814,165	2,587,513	1,957,505	5,342,089	4,811,791	4,080,500	3,247,502	3,313,125
Contributed assets at valuation	-	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(3,732,874)	-	-	-	-	-	-	-	-	-	-	-
Internal transfers	15,081,870	-	-	-	-	-	-	-	-	-	-	-
	55,968,801	42,714,859	58,769,130	68,910,465	71,724,630	74,312,143	76,269,648	81,611,737	86,423,528	90,504,028	93,751,530	97,064,655
Accumulated Depreciation												
Opening balance	20,758,481	20,758,481	28,423,184	31,835,733	35,171,876	38,595,294	42,095,883	45,652,931	49,360,404	53,195,603	57,134,048	61,151,641
Correction to opening balance	19,494	-	-									
Depreciation provided in period	3,278,110	2,528,629	3,412,549	3,336,143	3,423,418	3,500,589	3,557,048	3,707,473	3,835,199	3,938,445	4,017,593	4,096,108
Write-off on djsposal	(2,465,230)	-	-	-	-	-	-	-	-	-	-	-
Internal transfers	6,832,329	-	-	-	-	-	-	-	-	-	-	-
	28,423,184	23,287,110	31,835,733	35,171,876	38,595,294	42,095,883	45,652,931	49,360,404	53,195,603	57,134,048	61,151,641	65,247,749
Written down value at period end	27,545,616	19,427,749	26,933,396	33,738,588	33,129,335	32,216,259	30,616,716	32,251,332	33,227,924	33,369,979	32,599,888	31,816,905

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

15 Property plant and equipment	Transport Infrastructure											
	Audit Act	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Values												
Opening balance	678,932,763	698,587,835	714,241,938	755,189,696	777,933,892	790,570,566	800,768,011	804,415,151	811,257,734	814,367,984	820,320,672	826,443,894
Correction to opening balance	2,331,001	-	-									
Additions at cost	45,114,930	30,877,247	52,492,027	31,618,440	16,591,912	13,452,408	7,051,900	10,140,971	6,337,083	9,407,812	9,825,369	7,895,568
Contributed assets at valuation	988,166	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(20,360,019)	(10,535,477)	(11,544,269)	(8,874,244)	(3,955,238)	(3,254,963)	(3,404,760)	(3,298,388)	(3,226,833)	(3,455,124)	(3,702,147)	(3,862,827)
Internal transfers	7,235,097	-	-	-	-	-	-	-	-	-	-	-
	714,241,938	718,929,605	755,189,696	777,933,892	790,570,566	800,768,011	804,415,151	811,257,734	814,367,984	820,320,672	826,443,894	830,476,635
Accumulated Depreciation												
Opening balance	132,738,558	132,738,558	140,474,866	150,696,529	158,992,779	167,978,920	177,403,451	186,848,669	196,332,604	205,834,057	215,368,970	224,938,167
Correction to opening balance	415,402	-	-									
Depreciation provided in period	12,039,848	8,663,566	10,221,663	8,296,250	8,986,141	9,424,531	9,445,218	9,483,935	9,501,453	9,534,913	9,569,197	9,591,686
Write-off on djsposal	(6,762,691)	-	-	-	-	-	-	-	-	-	-	-
Internal transfers	2,043,748	-	-	-	-	-	-	-	-	-	-	-
	140,474,866	141,402,124	150,696,529	158,992,779	167,978,920	177,403,451	186,848,669	196,332,604	205,834,057	215,368,970	224,938,167	234,529,853
Written down value at period end	573,767,072	577,527,481	604,493,167	618,941,113	622,591,646	623,364,560	617,566,482	614,925,130	608,533,927	604,951,702	601,505,727	595,946,782

15 Property plant and equipment	Water											
	Audit Act	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Values												
Opening balance	278,451,049	287,886,065	277,885,046	288,056,015	298,694,069	308,230,254	313,256,910	319,538,700	323,988,650	329,622,690	334,745,050	337,581,450
Correction to opening balance	550,631	-	-									
Additions at cost	2,373,200	19,639,163	11,401,765	11,424,709	10,765,152	6,856,826	7,923,000	5,902,500	7,771,000	6,943,000	4,182,000	4,960,000
Contributed assets at valuation	180,338	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(1,186,979)	(1,153,080)	(1,230,796)	(786,655)	(1,228,967)	(1,830,170)	(1,641,210)	(1,452,550)	(2,136,960)	(1,820,640)	(1,345,600)	(1,594,880)
Internal transfers	(2,483,193)	-	-	-	-	-	-	-	-	-	-	-
	277,885,046	306,372,148	288,056,015	298,694,069	308,230,254	313,256,910	319,538,700	323,988,650	329,622,690	334,745,050	337,581,450	340,946,570
Accumulated Depreciation												
Opening balance	142,753,536	154,323,144	146,230,294	152,076,012	158,061,870	163,460,956	168,853,640	174,300,394	179,785,074	185,317,442	190,892,796	196,491,770
Correction to opening balance	103,841	-	-									
Depreciation provided in period	5,678,783	5,095,619	5,845,718	5,985,858	5,399,086	5,392,684	5,446,754	5,484,680	5,532,368	5,575,354	5,598,974	5,626,880
Write-off on djsposal	(700,111)	-	-	-	-	-	-	-	-	-	-	-
Internal transfers	(1,605,755)	-	-	-	-	-	-	-	-	-	-	-
	146,230,294	159,418,763	152,076,012	158,061,870	163,460,956	168,853,640	174,300,394	179,785,074	185,317,442	190,892,796	196,491,770	202,118,650
Written down value at period end	131,654,752	146,953,385	135,980,003	140,632,199	144,769,298	144,403,270	145,238,306	144,203,576	144,305,248	143,852,254	141,089,680	138,827,920

15 Property plant and equipment	Sewerage											
	Audit Act	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Values												
Opening balance	219,960,213	236,559,722	229,060,073	231,711,732	263,144,112	266,570,253	269,156,687	270,379,007	274,714,527	276,856,847	280,065,367	283,390,287
Correction to opening balance	146,880	-	-									
Additions at cost	11,303,748	1,453,119	2,929,328	32,140,725	4,239,101	3,406,256	2,034,000	5,536,000	3,396,000	5,173,000	5,367,000	5,124,000
Contributed assets at valuation	146,303	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(2,668,277)	(171,792)	(277,668)	(708,345)	(812,960)	(819,822)	(811,680)	(1,200,480)	(1,253,680)	(1,964,480)	(2,042,080)	(979,600)
Internal transfers	171,206	-	-	-	-	-	-	-	-	-	-	-
	229,060,073	237,841,049	231,711,732	263,144,112	266,570,253	269,156,687	270,379,007	274,714,527	276,856,847	280,065,367	283,390,287	287,534,687
Accumulated Depreciation												
Opening balance	70,018,369	75,695,749	73,228,162	77,463,984	81,457,771	85,380,847	89,322,955	93,274,014	97,256,750	101,255,015	105,276,448	109,321,752
Correction to opening balance	56,102	-	-									
Depreciation provided in period	4,434,571	3,607,035	4,235,822	3,993,787	3,923,076	3,942,108	3,951,059	3,982,736	3,998,265	4,021,433	4,045,304	4,074,883
Write-off on djsposal	(1,349,582)	-	-	-	-	-	-	-	-	-	-	-
Internal transfers	68,702	-	-	-	-	-	-	-	-	-	-	-
	73,228,162	79,302,784	77,463,984	81,457,771	85,380,847	89,322,955	93,274,014	97,256,750	101,255,015	105,276,448	109,321,752	113,396,635
Written down value at period end	155,831,911	158,538,265	154,247,749	181,686,342	181,189,407	179,833,733	177,104,994	177,457,778	175,601,833	174,788,920	174,068,536	174,138,053

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

15 Property plant and equipment	Total											
	Audit Act	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Asset Values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	1,388,908,282	1,477,982,235	1,443,171,354	1,557,433,726	1,696,187,292	1,733,149,291	1,757,221,623	1,773,253,878	1,796,784,020	1,815,505,421	1,837,651,989	1,857,404,533
Correction to opening balance	3,375,635	-	-	-	-	-	-	-	-	-	-	-
Additions at cost	93,902,564	118,632,404	127,315,105	149,122,810	42,959,164	29,977,287	21,889,905	29,481,560	25,338,874	29,386,812	26,842,371	25,392,693
Contributed assets at valuation	1,323,848	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(44,049,949)	(11,860,349)	(13,052,733)	(10,369,244)	(5,997,165)	(5,904,955)	(5,857,650)	(5,951,418)	(6,617,473)	(7,240,244)	(7,089,827)	(6,437,307)
Internal transfers	(289,026)	-	-	-	-	-	-	-	-	-	-	-
	1,443,171,354	1,584,754,290	1,557,433,726	1,696,187,292	1,733,149,291	1,757,221,623	1,773,253,878	1,796,784,020	1,815,505,421	1,837,651,989	1,857,404,533	1,876,359,919
Accumulated Depreciation												
Opening balance	419,042,286	446,145,717	428,342,736	455,908,188	481,408,188	507,152,577	533,481,569	559,980,810	586,791,301	613,850,748	641,168,477	668,706,934
Correction to opening balance	597,105	-	-	-	-	-	-	-	-	-	-	-
Depreciation provided in period	28,988,187	23,002,354	27,565,452	25,500,000	25,744,389	26,328,992	26,499,241	26,810,491	27,059,447	27,317,729	27,538,457	27,745,946
Write-off on djsposal	(20,284,841)	-	-	-	-	-	-	-	-	-	-	-
Internal transfers	(0)	-	-	-	-	-	-	-	-	-	-	-
	428,342,736	469,148,071	455,908,188	481,408,188	507,152,577	533,481,569	559,980,810	586,791,301	613,850,748	641,168,477	668,706,934	696,452,880
Written down value at period end	1,014,828,618	1,115,606,219	1,101,525,537	1,214,779,103	1,225,996,713	1,223,740,053	1,213,273,067	1,209,992,718	1,201,654,672	1,196,483,511	1,188,697,598	1,179,907,038
Capital Work in Progress	118,665,929	117,280,426	90,207,929	32,822,104	14,951,813	9,951,813	11,951,813	10,451,813	12,451,813	11,951,813	12,251,813	14,251,813

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the periods ending 30 June -

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WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the year ended 30 June

	Audit Act 2020	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Intangible assets												
Computer software	-	4,542,240	976,640	6,113,398	6,113,398	5,494,398	4,875,398	4,256,398	3,637,398	3,018,398	2,399,398	1,780,398
	-	4,542,240	976,640	6,113,398	6,113,398	5,494,398	4,875,398	4,256,398	3,637,398	3,018,398	2,399,398	2,229,191
Movements in intangible assets were as follows:												
Computer software												
Opening balance	652,487	1,819,577	652,487	1,629,127	6,765,885	6,765,885	6,765,885	6,765,885	6,765,885	6,765,885	6,765,885	6,765,885
Acquired direct into asset account and internally generated costs	-	3,375,150	976,640	5,136,758	-	-	-	-	-	-	-	-
Closing balance at cost	652,487	5,194,727	1,629,127	6,765,885	6,765,885	6,765,885	6,765,885	6,765,885	6,765,885	6,765,885	6,765,885	6,765,885
Accumulated amortisation	(652,487)	(652,487)	(652,487)	(652,487)	(652,487)	(1,271,487)	(1,890,487)	(2,509,487)	(3,128,487)	(3,747,487)	(4,366,487)	(4,985,487)
Net book value at period end	-	4,542,240	976,640	6,113,398	6,113,398	5,494,398	4,875,398	4,256,398	3,637,398	3,018,398	2,399,398	1,780,398
17 Interest bearing liabilities												
Current												
Loans	5,114,670	-	5,202,300	5,432,000	5,674,100	5,929,200	6,197,500	6,034,800	6,279,045	6,363,043	5,955,036	5,955,036
	5,114,670	-	5,202,300	5,432,000	5,674,100	5,929,200	6,197,500	6,034,800	6,279,045	6,363,043	5,955,036	5,955,036
Non-Current												
Finance Lease Liabilities	1,852,078	-	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078
Loans	79,539,011	79,668,000	74,453,709	69,021,709	63,347,609	57,418,409	51,220,909	45,186,109	38,907,064	32,544,021	26,588,985	20,633,949
	81,391,089	79,668,000	76,305,787	70,873,787	65,199,687	59,270,487	53,072,987	47,038,187	40,759,142	34,396,099	28,441,063	22,486,027
Movements in finance leases:												
Finance Lease Liabilities												
Balance at beginning of period	-	-	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078
New finance leases in period	468,579	-	-	-	-	-	-	-	-	-	-	-
Repayments made in period	(174,357)	-	-	-	-	-	-	-	-	-	-	-
Minimum lease payments	1,852,078	-	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078
Classified as:												
Non-Current	1,852,078	-	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078
Total finance lease liabilities	1,852,078	-	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078	1,852,078
Loans												
(ii) Queensland Treasury Corporation	84,653,681	79,668,000	79,656,009	74,453,709	69,021,709	63,347,609	57,418,409	51,220,909	45,186,109	38,907,064	32,544,021	26,588,985
Classified as:												
Current	5,114,670	-	5,202,300	5,432,000	5,674,100	5,929,200	6,197,500	6,034,800	6,279,045	6,363,043	5,955,036	5,955,036
Non-current	79,539,011	79,668,000	74,453,709	69,021,709	63,347,609	57,418,409	51,220,909	45,186,109	38,907,064	32,544,021	26,588,985	20,633,949
	84,653,681	79,668,000	79,656,009	74,453,709	69,021,709	63,347,609	57,418,409	51,220,909	45,186,109	38,907,064	32,544,021	26,588,985
Movements in loans:												
(ii) Queensland Treasury Corporation												
Opening balance	80,714,971	84,665,672	84,653,681	79,656,009	74,453,709	69,021,709	63,347,609	57,418,409	51,220,909	45,186,109	38,907,064	32,544,021
Loans raised	8,165,636	-	-	-	-	-	-	-	-	-	-	-
Principal repayments	(4,226,926)	(4,997,672)	(4,997,672)	(5,202,300)	(5,432,000)	(5,674,100)	(5,929,200)	(6,197,500)	(6,034,800)	(6,279,045)	(6,363,043)	(5,955,036)
Closing balance	84,653,681	79,668,000	79,656,009	74,453,709	69,021,709	63,347,609	57,418,409	51,220,909	45,186,109	38,907,064	32,544,021	26,588,985

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts

For the year ended 30 June

	Audit Act 2020	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
18 Capital account												
Balance at beginning of period	650,333,474	714,955,135	690,354,058	754,567,290	821,049,089	820,103,408	818,176,848	815,295,062	816,368,213	815,720,967	815,984,851	814,517,981
	2,778,530	-	-									
Tranfers from (to) retained surplus for capital income and expenses:												
Capital income	63,764	427,537	1,490,771	935,767	581,965	582,513	310,505	1,597,089	886,791	1,328,500	747,000	365,785
Other capital expenses	(26,416,518)	(11,860,349)	(13,052,733)	(10,369,244)	(5,997,165)	(5,904,955)	(5,857,650)	(5,951,418)	(6,617,473)	(7,240,244)	(7,089,827)	(6,437,307)
Donated non current physical assets received	1,323,848	-	-	-	-	-	-	-	-	-	-	-
Capital payments funded from general revenue	(13,817,720)	2,515,960	(8,466,837)	1,410,775	9,200,372	8,769,302	8,117,537	9,115,479	11,005,455	11,714,128	9,812,741	10,163,418
Transfer from capital for unfunded depreciation	(5,441,098)	(4,208,934)	(7,138,845)	(544,719)	(8,413,858)	(8,698,420)	(9,260,678)	(7,533,999)	(9,093,019)	(8,738,500)	(7,747,784)	(7,681,627)
Adjustment to the working capital cash balance	495,163	-	-	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Transfers (to) from future capital sustainability reserve	-	(84,286)	-	-	-	-	-	-	-	-	-	-
Constrained Works reserve	36,892,209	41,275,045	28,379,308	39,169,853	3,408,005	3,050,000	3,533,500	3,571,000	2,896,000	2,925,000	2,536,000	2,584,000
NDRRA flood grant reserve	29,553,310	53,211,541	52,619,522	22,998,821	-	-	-	-	-	-	-	-
Insurance reimbursement reserve	-	2,616,000	2,807,221	-	-	-	-	-	-	-	-	-
Capital Works reserve	13,459,178	8,250,009	7,504,825	12,605,545	-	-	-	-	-	-	-	-
Insurance Restoration reserve	1,129,919	-	70,000	-	-	-	-	-	-	-	-	-
Total capital	690,354,058	807,097,658	754,567,290	821,049,089	820,103,408	818,176,848	815,295,062	816,368,213	815,720,967	815,984,851	814,517,981	813,787,250
19 Restricted capital reserves												
Future capital sustainability reserve												
Closing balance	-	84,286	-	-	-	-	-	-	-	-	-	-
Constrained grants and subsidies reserve												
Closing balance	(0)	1,889	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Constrained developer contributions reserve												
Closing balance	9,147,163	6,885,204	7,251,692	7,891,286	9,555,926	11,253,857	12,985,747	14,752,275	16,554,133	18,392,029	20,266,682	22,178,829
Total restricted capital reserves	9,147,163	6,971,379	7,251,692	7,891,286	9,555,926	11,253,857	12,985,747	14,752,275	16,554,133	18,392,029	20,266,682	22,178,829
20 Other capital reserves												
Insurance reimbursement reserve	3,029,621	413,621	222,400	222,400	222,400	222,400	222,400	222,400	222,400	222,400	222,400	222,400
Capital Works reserve	28,249,612	19,627,437	37,650,101	25,044,556	25,044,556	25,044,556	26,044,556	26,044,556	26,044,556	26,544,556	28,544,556	29,544,556
Insurance Restoration reserve	784,953	733,367	714,953	714,953	714,953	714,953	714,953	714,953	714,953	714,953	714,953	714,953
Total capital reserves	32,064,185	20,774,426	38,587,453	25,981,908	25,981,908	25,981,908	26,981,908	26,981,908	26,981,908	27,481,908	29,481,908	30,481,908
21 Recurrent reserves												
Operational Projects Reserve	3,124,896	3,157,730	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896
Total recurrent reserves	3,124,896	3,157,730	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896	3,124,896
Total of all cash reserves	44,336,244	30,903,534	48,964,041	36,998,090	38,662,730	40,360,661	43,092,551	44,859,079	46,660,937	48,998,833	52,873,486	55,785,633

WHITSUNDAY REGIONAL COUNCIL

Financial Ratios of the Budget

For the year ended 30 June :

	Audit Act 2020	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	%	%	%	%	%	%	%	%	%	%	%	%
22 Financial Ratios												
Operating Surplus Ratio												
Extent to which operating revenue covers operational expenses. Target range 0 per cent to 10 per cent.												
A ratio >0% indicates an operating surplus, these funds are available to maintain or increase council's capital value.												
A ratio <0% indicates an operating loss, results in opening capital value declining which has future sustainability issues.												
Net operating surplus												
Total operating revenue	2.25%	0.10%	0.12%	0.12%	0.34%	0.52%	0.31%	1.35%	1.75%	2.21%	2.75%	3.45%
Asset sustainability ratio												
Capital expenditure on replacement infrastruture assets acquired /depreciation on infrastructure assets.												
Expenditure on Replacement Assets												
Depreciaiton expense												
Indicator suggests percentage should be >90%.	138.53%	170.70%	162.00%	141.80%	81.90%	78.70%	77.70%	78.50%	86.90%	94.60%	92.30%	83.40%
This indicator should be averaged over at least 10 years. Not an annual expectation.												
Net Financial Liabilities Ratio												
Total liabilities-Current Assets												
Operating revenue	28.11%	34.49%	21.74%	25.98%	20.30%	13.91%	6.92%	0.88%	-4.99%	-10.59%	-17.22%	-23.85%
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%												
Net interest expense												
Operating Revenue	1.24%	1.74%	1.82%	1.40%	1.17%	1.16%	0.93%	0.51%	0.30%	0.10%	-0.17%	-0.37%
This shows the council's capicity to fund additional borrowings.												
A negative percentage indicates interest income exceeds the interest expense.												
Debt Payment Ratio :												
Debt servicing & redemption cost												
Total operating revenue	6.05%	7.22%	6.91%	6.30%	6.17%	6.04%	5.91%	5.76%	5.35%	5.24%	5.00%	4.47%
Revenue Ratio :												
Rate revenue												
Total revenue	67.50%	75.10%	72.30%	69.70%	70.20%	70.30%	70.10%	70.10%	70.10%	70.10%	70.00%	70.00%
Level of Debt												
Total liabilities												
Total assets	10.77%	8.77%	9.62%	8.66%	8.30%	7.93%	7.53%	7.10%	6.68%	6.24%	5.79%	5.36%
Net rates & utility charges original budget prior year		83,292,318	83,292,318	86,192,515	89,970,137	92,600,673	94,777,624	96,673,187	99,296,437	101,282,375	103,308,033	105,374,204
Net rates & utility charges budgeted for current year		86,192,515	86,682,477	89,970,137	92,600,673	94,777,624	96,673,187	99,296,437	101,282,375	103,308,033	105,374,204	107,481,697
Change rates and utility chages net of discounts		2,900,197	3,390,159	3,777,622	2,630,536	2,176,951	1,895,563	2,623,250	1,985,938	2,025,658	2,066,171	2,107,493
Percentage change		3.5%	4.1%	4.4%	2.9%	2.4%	2.0%	2.7%	2.0%	2.0%	2.0%	2.0%

Business Unit	Job Number	Description	Q2 Budget 2020.21	Mar 2021 Budget Movement	Q3 Revised Budget 2020.21
Airport	8594	Bowen Aerodrome Runway Reseal Project	500,000	(500,000)	-
Airport	8573	Whitsunday Coast Airport - Roof rectification Works	1,027,923	(693,358)	334,565
Airport	4829	Whitsunday Coast Airport - XRAY Machines	129,892	-	129,892
Community	5617	Flagstaff Redevelopment (Grant + Insurance) - C/W 18-19	2,184,089	(748,239)	1,435,850
Community	7436	Library - Construction of Pop-Up Library - CW 18-19	1,426	-	1,426
Community	7821	Parking Airlie	130,570	-	130,570
Community	8787	Collinsville Water Park	150,000	-	150,000
Community	8571	Litter Illegal Dumping Program - Hot Spot Program	67,320	-	67,320
Corporate	8761	21 Station St Collinsville (Requires Council Resolution)	35,000	-	35,000
Corporate	8649	Anglicare disabled ramp (Emergent works)	41,950	-	41,950
Corporate	8563	Authority 7.1 Upgrade	468,965	(100,000)	368,965
Corporate	8607	Bowen Aerodrome Amenities - Sewerage Treatment Plant Renewal	35,000	-	35,000
Corporate	8608	Bowen Aerodrome Work Camp Dwelling - Superstructure Renewal	95,865	(90,529)	5,336
Corporate	8609	Cannonvale Depot Office Roof Replacement	119,000	-	119,000
Corporate	8610	Cannonvale Foreshore Hall - New Playground	30,421	-	30,421
Corporate	8611	Cannonvale Foreshore Hall - Roof Renewal	53,246	(1,487)	51,758
Corporate	5642	Cannonvale/Proserpine Depot - Beach Pit/Wash Down Bay to comply with Trade W	146,907	(146,907)	-
Corporate	7858	CCTV Cannonvale Beach & Airlie Boardwalk Safer Communities 18-20	319,911	-	319,911
Corporate	8612	Collinsville Youth Coalition - Amenities Renewal	99,000	-	99,000
Corporate	8613	Demolish 58-60 Horseshoe Bay Road Residences	82,500	(82,500)	-
Corporate	8614	Document Management Search Engine	80,000	(80,000)	-
Corporate	8615	ECM 4.03 Upgrade	105,000	(81,600)	23,400
Corporate	8616	Enterprise Management System (EMS)	110,000	(110,000)	-
Corporate	4850	ERP Replacement Project - C/W 17-18	211,567	(277,663)	(66,096)
Corporate	7960	Insurance - Bowen Basketball Courts - Demolish	70,000	-	70,000
Corporate	7895	Insurance - Collinsville Council Depot - CW 1920	11,114	-	11,114
Corporate	8617	Les Stag Oval - Grandstand Renewal	70,000	-	70,000
Corporate	2089	Plant Purchases	3,930,515	(2,500,000)	1,430,515
Corporate	5640	Proserpine Administration Building Replacement - Stage 1 - C/W 18-19	3,505,492	43,249	3,548,741
Corporate	4926	Proserpine Entertainment Centre - Building Works in addition with TC Debbie Insura	11,685,992	(3,531,708)	8,154,284
Corporate	8618	Proserpine Water & Sewer Admin Reroof	68,754	(13,631)	55,123
Corporate	8619	Tech 1 ERP Annual Software Upgrade - Version 2020B	60,000	(55,000)	5,000
Corporate	8620	Technology One - ERP Project Phase 1a	1,720,292	(1,300,001)	420,291
Corporate	8688	Website Upgrade and Content Management System	100,000	-	100,000
Corporate	8574	Software Implementation (Meetings Solutions)	50,000	-	50,000
Corporate	8789	Merinda Herb Murray Park - New Amenities Building	110,000	(110,000)	-
Corporate	8791	Plant trailers	25,500	-	25,500
Corporate	8794	Website subsite - Shute Harbour	15,000	-	15,000
Corporate	8795	Website subsites Proserpine Entertainment Centre	15,000	-	15,000
Corporate	8808	Denison Park - Irrigation Fencing Upgrades	-	150,000	150,000
Corporate	8821	CCTV, Radio links, Video conferencing and wireless Access	-	135,081	135,081
Corporate	NEW	WHS System	-	10,000	10,000
Corporate	NEW	Mt Devlin Communications Tower Replacement	-	103,000	103,000
Engineering	7911	00007911 - W4Q - Gloucester Rainwater Tank - CW 1920	13,794	-	13,794
Engineering	7912	00007912 - W4Q - Halpannel Park Upgrade - CW 1920	329,094	23,384	352,478
Engineering	7913	00007913 - W4Q - Hansen Park Sound System - CW 1920	65,000	-	65,000
Engineering	7914	00007914 - W4Q - Henry Darwen Park Stage 2 - CW 1920	371,333	-	371,333
Engineering	7916	00007916 - W4Q - Lions Park, Bowen - CW 1920	278,858	-	278,858
Engineering	7918	00007918 - W4Q - Movie Screen - CW 1920	349,423	-	349,423
Engineering	7920	00007920 - W4Q - Whitsunday Gardens - CW 1920	131,890	(40,451)	91,439
Engineering	7921	00007921 - W4Q - Railway Road Stage 1 - CW 1920	441,169	(437,808)	3,360
Engineering	7922	00007922 - W4Q - Rotary Park, Proserpine - CW 1920	48,118	-	48,118
Engineering	7979	Airlie beach Carparking Study	200,000	-	200,000
Engineering	8644	Argyle Street kerb and channel	400,000	(200,000)	200,000
Engineering	8529	Argyle Street Reconstruction Design	(18,066)	-	(18,066)
Engineering	8624	Armada Crescent Drainage Upgrade	19,233	(1,001)	18,232
Engineering	8625	Assets Renewal Parks and Gardens	376,787	(250,000)	126,787
Engineering	5635	Beautifying Bowen - CW 18-19	13,317	(406)	12,911
Engineering	8622	Betterment Reshaping table drains	147,000	-	147,000

Business Unit	Job Number	Description	Q2 Budget 2020.21	Mar 2021 Budget Movement	Q3 Revised Budget 2020.21
Engineering	8600	Bowen Aquatic Facility - town pool amenity upgrade	367,235	(315,629)	51,606
Engineering	8601	Bowen Water Park renewal	100,000	(99,914)	86
Engineering	7869	Brisbane Street and Powell Street Blackspot Upgrade	391	-	391
Engineering	8661	Chapman Street Car park (Proserpine Admin)	1,050,537	-	1,050,537
Engineering	8602	Collinsville Aquatic Facility - town pool amenity and kiosk upgrade	142,610	(127,366)	15,244
Engineering	8626	Construction of Lagoon Deck and Shared Cycle Path	500,000	(466,001)	33,999
Engineering	8627	Continuation of Pedestrian Path Lighting Airlie Foreshore	116,700	-	116,700
Engineering	5587	Conway Road Overlay Pavement - Ch 6.92 km to 8.76 km - CW 18-19	5,292	-	5,292
Engineering	5591	Cycleway funding - CW 18-19	3,342	-	3,342
Engineering	8628	Dodd Street Shared Footpath	225,000	-	225,000
Engineering	DRFA 201	DRFA Flood event 2019	22,737,324	-	22,737,324
Engineering	DRFA 202	DRFA Qld Monsoonal Flood Event 2020	8,130,091	(5,000,000)	3,130,091
Engineering	8629	Edgecumbe Heights Walking Tracks Upgrade (Design only)	27,500	5,546	33,046
Engineering	8642	Flagstaff Hill Roadworks	200,000	-	200,000
Engineering	8630	Forestry Road	1,000,000	(975,969)	24,031
Engineering	8631	Gloucester Avenue Culvert	150,000	-	150,000
Engineering	8621	Heavy Formation Grading Program	500,000	-	500,000
Engineering	8632	Hillview Road Kerb and Channel	250,000	-	250,000
Engineering	8062	Improving Beach Communities - Region Wide - W4Q 19- 20	487	-	487
Engineering	8306	Inverdon Road Floodway - ID 11205-Storm Water Renewals - JC 7947	-	(29,301)	(29,301)
Engineering	5632	Lake Proserpine Recreation Hub - Stage 1 - C/W 18-19	1,366,269	-	1,366,269
Engineering	8633	Moonlight Drive Kerb and Channel	38,000	-	38,000
Engineering	8634	New Bowen Cemetery Columbarium Wall	30,000	-	30,000
Engineering	8635	Port of Airlie Transit Terminal Upgrade	50,000	(46,611)	3,389
Engineering	8300	Pretty Bend Road - Cattle road resheeting	18,213	-	18,213
Engineering	8085	Pros. Main Street Upgrade - Between Mill & Chapman St CW	435,068	1,424	436,492
Engineering	8090	Pros. Main Street Upgrade - Blair - Main St to Bruce Hwy Entry	65,934	-	65,934
Engineering	8089	Pros. Main Street Upgrade - Blair Street CW	111,251	-	111,251
Engineering	8086	Pros. Main Street Upgrade - Chapman & Herbert St CW	94,886	-	94,886
Engineering	8087	Pros. Main Street Upgrade - Chapman St Roundabout CW	31,385	-	31,385
Engineering	8084	Pros. Main Street Upgrade - Dobbins Lane C/W	62,424	-	62,424
Engineering	8088	Pros. Main Street Upgrade - Herbert & Blair St CW	38,505	-	38,505
Engineering	8603	Proserpine Aquatic Facility - residence demolition and kiosk renewal	313,800	(266,526)	47,274
Engineering	5575	Proserpine Main Street Upgrade - CW 18-19	22,982	-	22,982
Engineering	5576	Proserpine RV Park - CW 18-19	25,298	-	25,298
Engineering	8636	Reflect Application Redesign and Reimplementation	50,000	(50,000)	-
Engineering	8637	Reseal Program	789,603	-	789,603
Engineering	8638	Reynolds Street Drain	20,368	545	20,913
Engineering	8645	Ted Cunningham Bridge Upgrade	2,200,000	(2,177,165)	22,835
Engineering	8299	Thurso Road - Cattle road resheeting	60,000	-	60,000
Engineering	8531	Tondarra Road, Bowen - Road ID 31060 - Repair Culvert	970	-	970
Engineering	8639	Unsealed Roads Creek Crossing Upgrade Program	300,000	(295,041)	4,959
Engineering	8640	Unsealed Roads Resheeting Program	800,000	(50,000)	750,000
Engineering	7937	W4Q - Bridge Upgrade on Bicentennial Boardwalk - CW 1920	89,932	(85,446)	4,485
Engineering	7936	W4Q - Cannonvale Lakes Boardwalk & Master plan stage 3 - CW 1920	486,096	(383,395)	102,701
Engineering	7915	W4Q - Keith Johns Drive Park Stage 2 - CW 1920	55,106	(26,194)	28,911
Engineering	7924	W4Q - Thomas Street Footpath - CW 1920	137,427	-	137,427
Engineering	8604	Wangaratta Caravan Park entrance upgrade	82,942	-	82,942
Engineering	8605	Wangaratta Caravan Park Swimming Pool refurbishment	86,179	-	86,179
Engineering	8606	Wilson Beach Swimming Enclosure Refurbishment	350,000	(350,000)	-
Engineering	8641	Wilsons Beach Rockwall	267,000	-	267,000
Engineering	8764	St Mary's School Parking (STIP funding)	114,000	-	114,000
Engineering	8765	Bowen State High School Parking (STIP funding)	186,000	-	186,000
Engineering	8766	Collinsville State High School Parking (STIP funding)	130,000	-	130,000
Engineering	8763	Roma Peak Road floodways	151,690	(151,690)	-
Engineering	8784	W4Q - Scottville - Playground Upgrade	-	146,000	146,000
Engineering	8785	W4Q - Darcy Munro & Pelican Park, Collinsville - Playground	-	186,000	186,000
Engineering	8786	W4Q - Collinsville Tennis Court Upgrade	-	116,000	116,000
Engineering	8790	Quarry Purchase of Pugmill	400,000	-	400,000

Business Unit	Job Number	Description	Q2 Budget 2020.21	Mar 2021 Budget Movement	Q3 Revised Budget 2020.21
Engineering	7048	W4Q - Cannonvale Lakes Stage 3 (part 2)	-	383,396	383,396
Engineering	8871	TMR early works - Paluma Rd to Tropic Rd	-	750,000	750,000
Engineering	8792	Jasinique Drive Culvert Remedial Works	130,000	-	130,000
Engineering	8793	Adina_Wambiri intersection repair	150,000	-	150,000
Sewer	5603	Cannonvale PS1 Renewal - C/W 18-19	802,589	-	802,589
Sewer	8597	Emergent Works - Sewer	220,500	-	220,500
Sewer	7932	Emergent works - STP	390,116	-	390,116
Sewer	4931	New Bowen Sewerage Treatment Plant & Upgrades - CW 17-18-CW 18-19-CW 19-2	1,389,081	-	1,389,081
Sewer	5539	Sewer Pump Capacity Upgrades - Combined Rising Main - C/W 18-19	469,300	(382,325)	86,975
Sewer	7933	Sewer relining - North	6,802	(16,910)	(10,108)
Sewer	7934	Sewer relining - South	-	(7,025)	(7,025)
Sewer	8598	Thomas St Drain Sewer Replacement	57,200	-	57,200
Shute	Shute	Shute Harbour Redevelopment	31,581,858	(2,493,566)	29,088,292
Waste	8643	Leachate and storm water management - Bowen	480,000	(386,551)	93,449
Waste	8596	Leachate and storm water management - Kelsey Creek	480,000	(290,967)	189,033
Waste	8797	Mt Coolon Waste Services Improvement Program [Levy Ready Grant Program]	188,100	-	188,100
Waste	8820	Cannonvale Waste Transfer Station	-	60,000	60,000
Water	7925	BWTP Low Lift Pump Renewals - CW 1920	3,480	(21,830)	(18,350)
Water	5609	Cannonvale Bulk Potable Pipeline - Stage 1 - C/W 18-19 (requires LGIP Funds)	8,520,471	-	8,520,471
Water	8081	Cannonvale Water Network Augmentation - Stage 1A New	641,758	-	641,758
Water	8599	Emergent Works - Water	157,000	-	157,000
Water	7886	Insurance - Bowen Reservoir- CW 1920	553,876	(552,931)	945
Water	7896	Insurance - Collinsville Sewerage & Water Treatment Plants - CW 1920	550,166	(380,341)	169,825
Water	7901	Insurance - Proserpine Sewerage and Water - CW 1920	696	-	696
Water	5549	Land Purchase & Bulk Earthworks Cannon Valley Reservoir Site	8,123,451	(6,926,482)	1,196,969
Water	8080	LGGSP Grant Project - Delivery of CWNA Stage 1B, Coyne Road	812,546	-	812,546
Water	7926	Water - Emergent Works - CW 1920	460	-	460
Water	5558	Water - Generators-Trailers - (1) North & (1) South	7,794	-	7,794
Water	5552	Water - Upgrade to Automated Control System - CW 18-19	-	(87,654)	(87,654)
Totals			131,515,240	(31,681,495)	99,833,745

WHITSUNDAY REGIONAL COUNCIL

Financial Ratios of the Budget

For the year ended 30 June :

	Audit Act 2020	Orig Bud 2021	AmendBud 2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	%	%	%	%	%	%	%	%	%	%	%	%
22 Financial Ratios												
Operating Surplus Ratio												
Extent to which operating revenue covers operational expenses. Target range 0 per cent to 10 per cent.												
A ratio >0% indicates an operating surplus, these funds are available to maintain or increase council's capital value.												
A ratio <0% indicates an operating loss, results in opening capital value declining which has future sustainability issues.												
Net operating surplus												
Total operating revenue	2.25%	0.10%	0.12%	0.12%	0.34%	0.52%	0.31%	1.35%	1.75%	2.21%	2.75%	3.45%
Asset sustainability ratio												
Capital expenditure on replacement infrastruture assets acquired /depreciation on infrastructure assets.												
Expenditure on Replacement Assets												
Depreciaiton expense												
Indicator suggests percentage should be >90%.	138.53%	170.70%	162.00%	141.80%	81.90%	78.70%	77.70%	78.50%	86.90%	94.60%	92.30%	83.40%
This indicator should be averaged over at least 10 years. Not an annual expectation.												
Net Financial Liabilities Ratio												
Total liabilities-Current Assets												
Operating revenue	28.11%	34.49%	21.74%	25.98%	20.30%	13.91%	6.92%	0.88%	-4.99%	-10.59%	-17.22%	-23.85%
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%												
Net interest expense												
Operating Revenue	1.24%	1.74%	1.82%	1.40%	1.17%	1.16%	0.93%	0.51%	0.30%	0.10%	-0.17%	-0.37%
This shows the council's capicity to fund additional borrowings.												
A negative percentage indicates interest income exceeds the interest expense.												
Debt Payment Ratio :												
Debt servicing & redemption cost												
Total operating revenue	6.05%	7.22%	6.91%	6.30%	6.17%	6.04%	5.91%	5.76%	5.35%	5.24%	5.00%	4.47%
Revenue Ratio :												
Rate revenue												
Total revenue	67.50%	75.10%	72.30%	69.70%	70.20%	70.30%	70.10%	70.10%	70.10%	70.10%	70.00%	70.00%
Level of Debt												
Total liabilities												
Total assets	10.77%	8.77%	9.62%	8.66%	8.30%	7.93%	7.53%	7.10%	6.68%	6.24%	5.79%	5.36%
Net rates & utility charges original budget prior year		83,292,318	83,292,318	86,192,515	89,970,137	92,600,673	94,777,624	96,673,187	99,296,437	101,282,375	103,308,033	105,374,204
Net rates & utility charges budgeted for current year		86,192,515	86,682,477	89,970,137	92,600,673	94,777,624	96,673,187	99,296,437	101,282,375	103,308,033	105,374,204	107,481,697
Change rates and utility chages net of discounts		2,900,197	3,390,159	3,777,622	2,630,536	2,176,951	1,895,563	2,623,250	1,985,938	2,025,658	2,066,171	2,107,493
Percentage change		3.5%	4.1%	4.4%	2.9%	2.4%	2.0%	2.7%	2.0%	2.0%	2.0%	2.0%

14. Development Services

14.1 20201142 - DEVELOPMENT APPLICATION FOR DEVELOPMENT PERMIT FOR RECONFIGURATION OF A LOT ONE (1) LOT INTO SIX (6) LOTS, 9-17 THE COVE ROAD AIRLIE BEACH

AUTHOR: Matthew Twomey – Senior Development Assessment Officer

RESPONSIBLE OFFICER: Neil McGaffin – Director Development Services

OFFICER'S RECOMMENDATION

That Council approve the application for Development Application for Development Permit for Reconfiguration of a Lot One (1) Lot into Six (6) Lots, made by Meridien AB Pty Ltd (Receivers & Managers Appointed) & Meridien Airlie Beach Pty Ltd (Receivers & Managers Appointed), on L: 109 SP: 232115 T: & EMT T/SP248499&AD/SP220014 G/SP260217 and located at 9-17 The Cove Road AIRLIE BEACH, subject to the conditions outlined in Attachment 1.

The following report has been submitted for inclusion into Council's Ordinary Council Meeting to be held on 12 May 2021.

SUMMARY

Council is in receipt of a development application for the subdivision of land at Port of Airlie into six (6) lots. One (1) submission was received during the public notification period. The application is recommended for approval subject to reasonable and relevant conditions.

PURPOSE

Development Applications requiring decisions which are outside the Council officer delegated authority require Council consideration.

BACKGROUND

The development land was created as part of the Port of Airlie land reclamation works, with the original master plan envisaging a Marina Apartment use of the land. The subject site is currently approved for ten (10) Multiple Dwelling Unit/Accommodation Units & ten (10) Community Title Lots.

STATUTORY/COMPLIANCE MATTERS

Planning Act 2016

ANALYSIS

Council has received the following Development Application, which has been assessed against the provisions of the relevant legislation as reported below.

1. Application Summary

Proposal:	Development Application for Development Permit for Reconfiguration of a Lot One (1) Lot into Six (6) Lots
Landowner	Meridien AB Pty Ltd (Receivers & Managers Appointed) & Meridien Airlie Beach Pty Ltd (Receivers & Managers Appointed)

Property Address:	9-17 The Cove Road, Airlie Beach
Property Description:	L: 109 SP: 232115 T: & EMT T/SP248499&AD/SP220014 G/SP260217
Area of Site:	5,331m ²
Planning Scheme Zone:	Mixed use zone
Level of assessment	Impact assessable
Overlays:	Coastal protection overlay; Infrastructure overlay
Existing Use:	Port of Airlie sales office and temporary yard used by Port of Airlie's landscaping contractors
Existing Approvals:	20170458 - Development Permit for Material Change of Use & Reconfiguration of a Lot – Ten (10) Proposed Multiple Dwelling Unit/Accommodation Units & Ten (10) Community Title Lots 20160426 - Development Permit for Reconfiguring a Lot (Access Easement) 20130408 - Development Permit for Operational Works for Landscaping
Public Notification:	3 March 2021 – 25 March 2021
Submissions received:	One (1)
State referrals:	N/A
Advice referrals:	Ergon Energy
Infrastructure charges:	\$73,148.61

2. Site Details

2.1. Site description

The site comprises reclaimed land and is generally level, with low gradient batters sloping down to the footpath and marina boardwalk on the norther boundary. The site varies between elevations of 3.59m AHD and 5.03m AHD, with a general elevation of between 4m and 4.5m AHD. The site is turfed with associated landscaping to The Cove, but otherwise contains no vegetation.

2.2. Access

The site gains access from The Cove Road with an approximate site frontage of 113m.

2.3. Surrounding uses

- To the north – the Port of Airlie Marina and associated boardwalk;
- to the east – an extension of the boardwalk and The Cove residential precinct;
- to the south – the Port of Airlie transit terminal; and
- to the west – the marina car park and The Boathouse, a mixed-use development containing apartments and retail/food and beverage tenancies.

3. Proposal Details

Council is in receipt of a development application for the reconfiguration of one lot into six. Proposed Lots 1 to 5 are intended to be used for individual dwelling houses. Proposed Lot 6 is intended to be used for an apartment type development, for use as a multiple dwelling and/or short-term accommodation. The proposed lot sizes are as follows:

- Proposed Lot 1 – 721m²
- Proposed Lot 2 – 676m²
- Proposed Lot 3 – 666m²
- Proposed Lot 4 – 665m²
- Proposed Lot 5 – 600m²
- Proposed Lot 6 – 2004m²

In order to demonstrate that the size and configuration of the proposed lots is sufficient to accommodate the anticipated future land uses, indicative architectural plans have been provided showing:

- a four-storey and 14m apartment building, containing 19, three-bedroom apartments and a basement car park containing the required 40 car parking spaces, comfortably located on proposed Lot 6; and
- a two-storey, five-bedroom dwelling house located on the smallest of the proposed dwelling house lots (proposed Lot 5).

The applicant proposes to landscape the northern, eastern and western frontages of the site to the marina boardwalk and the public footpath located along the western boundary, including the construction of a feature-wall of a style and finish consistent with that of The Cove to the east. The existing landscaping along the frontage to The Cove will be retained. The lots will be connected to Council's reticulated service networks.

4. Planning Assessment

The application has been assessed against the relevant provisions of the *Planning Act, 2016* and the *Whitsunday Regional Council Planning Scheme, 2017*. The proposal is considered to be generally in accordance with the Planning Scheme and is recommended for approval in accordance with the drawings and documents submitted, subject to reasonable and relevant conditions (Attachment 1).

4.1. State Assessment and Referral Agency (SARA)

The Application was referred to Ergon Energy. Conditions of approval issued by Ergon Energy have been included as Attachment 5 to this report.

4.2. State Planning Policy – July 2017

The State Planning Policy (SPP) includes interim development assessment requirements to ensure that State interests are appropriately considered by local government when assessing development applications where the local government Planning Scheme has not yet appropriately integrated all of the State's interests in the SPP. As the most recent SPP (July 2017) has not been reflected in the Whitsunday Regional Council Planning Scheme, Part B of the SPP confirms that it applies to the assessment of the development application.

State Interest - Water Quality

Conditions of approval have been imposed to achieve compliance with the SPP for Water Quality.

State Interest – Natural Resources, Risk and Resilience

The subject site is mapped by Council as being subject to coastal hazards. The development site is subject to an Infrastructure Agreement which sets the storm tide level at 3.7m AHD which formed the basis for the land reclamation works undertaken to create the Port of Airlie. Notwithstanding, the proposal is not considered to result in a substantial conflict with the prescribed assessment benchmarks of the SPP. To support this assessment, further discussion regarding the technical matters of the coastal hazards can be found within the overlay assessment.

4.3. Mackay Isaac and Whitsunday Regional Plan – February 2012

The Mackay, Isaac and Whitsunday Regional Plan was established to provide the vision and direction for the region to 2031. The plan provides certainty about where the region is heading in the future and provides the framework to respond to the challenges and opportunities which may arise. The proposal is generally consistent with the provisions of the plan as it involves the consolidation of appropriately zoned land within the urban area.

4.4. Whitsunday Regional Council Planning Scheme, 2017

4.4.1. Strategic Intent

Liveable communities and housing

The proposed development is consistent with the region's settlement pattern with the subject site located within the established urban area of Airlie Beach.

Economic growth

The proposal is considered to support the region's economic growth through configuring the land such that it will facilitate future development of the site.

Environment and heritage

The subject site is not considered to hold significant environmental or heritage values.

Safety and resilience to hazards

The proposed development is not considered to result in additional risks to persons or property beyond those reasonably expected living within a coastal environment. Detailed discussion is contained within the overlay code assessment.

Infrastructure

The proposed development is supported by existing infrastructure constructed for the Port of Airlie development.

4.4.2. Overlay Codes

Coastal protection overlay code

The subject site is located within the coastal protection overlay for coastal erosion and high and medium storm tide inundation.

The site is not at risk of coastal erosion processes from wave action due to:

- A protected marina, including wave attenuation infrastructure designed to deflect waves and currents arising from a storm event;
- Sheet pile walls encircling the marina; and
- Built infrastructure in the form of a constructed boardwalk between the marina and site.

In the event maintenance is required of this infrastructure, adequate land access is provided via the boardwalk corridor. On this basis, it is considered the subject site is not at risk of coastal erosion processes.

In addressing the coastal inundation mapping, only a small portion of the subject site is identified being within the high and medium storm tide inundation areas. The proposed development will not increase the intensity of development expected onsite, being a lower density than envisaged in the Planning Scheme. No additional burden will be placed on disaster management response or recovery capacities and capabilities and there is existing infrastructure, including a clear and efficient means of access to the state-controlled road network. The future development of the land can be located, designed and constructed to avoid adverse coastal hazard impacts with finished floor levels (FFL) providing a resilient design.

Council is currently revising its adopted storm surge levels with new information and these will be reflected in the major amendment to the Planning Scheme. The applicant has provided representations to Council requesting the inclusion of a development condition for each lot to be shaped to contain a suitable building platform having a finished level of 4.23m AHD which is supported.

Infrastructure overlay code

The subject site is located within the infrastructure overlay due to its proximity to major transport infrastructure. The proposed development will maintain the existing public access walkway which provides connectivity between the transport uses at Port of Airlie and Airlie Beach Main Street. The subdivision of the land to facilitate future development will not affect the ability to use the access easement.

4.4.3. Zone Code

Mixed use zone code

The proposal is considered to be generally consistent with the intent and overall outcomes of the Mixed Use zone code. The development will integrate with the adjoining existing uses including the Boathouse apartments, business activities and the residential development of the Cove Estate. Future dwellings on the lots will be available for either long or short-term occupancy, which will support the existing and proposed commercial uses in the locality.

4.4.4. Development Codes

Reconfiguring a lot code

The proposal does not comply with the acceptable outcome of the code relevant to minimum lot sizes. To address this non-compliance, the applicant has provided indicative architectural design plans which show all proposed lots are capable of containing intended future uses which are compatible with the character of the zone in this precinct of the Port of Airlie. The proposal will result in a slightly lower density than intended in the previous approval but will create a transition between the Boathouse development and the dwelling houses in The Cove.

The proposed lots are not perfectly rectangular as the parent lot follows the alignment of the surrounding road, car park and marina boardwalk therefore preventing the creation of regular allotments. An engineering assessment has determined that each lot can achieve a safe access location which will be constructed at future development stage. As has been demonstrated by the indicative plans provided, the proposed lots are capable of containing the intended future uses.

The proposal provides for infill development of an urban allotment in an area which is unlike a traditional suburban residential estate and cannot be regarded as establishing a precedent for other residential estates.

Transport and parking code

The proposal is considered to comply with the applicable benchmarks of the code. The development is supported by the existing transport network and does not require the upgrading of this infrastructure. It has been determined that each site can achieve a safe access point, with individual site accesses to be constructed at time of future development.

Landscaping code

The proposal is considered to comply with the applicable benchmarks of the code. Additional landscaping is proposed along the marina boardwalk and public footpath, which will include the construction of a feature wall, consistent with the style and finish of the adjoining development. Detailed plans are conditioned to be provided with the lodgement of the first operational works application. The existing streetscape landscaping will be retained by the development.

Infrastructure code

The proposal is considered to comply with the assessment benchmarks of the code. Conditions of approval have been provided requiring development infrastructure to be constructed in accordance with the requirements of Council's Development Manual.

5. Public Submissions

The development application was placed on public notification between 3 March 2021 and 25 March 2021 in accordance with the relevant provisions of the Planning Act 2016. The Notice of Compliance was received on 26 March 2021. One (1) submission was received during this period of Public Notification.

Submissions have been received and summarised in the below table:

Issue	Comment/Condition Number
1. Applicant statements regarding state mapping.	The applicant's observations about State mapping are not a relevant ground for refusal. The applicant proposes to fill the land to 4.23m AHD.
2. Alleged conflict with Strategic intent regarding coastal hazards	The applicant proposes to fill the land to 4.23m AHD and has requested that this be imposed by way of a condition.
3. Alleged non-compliances with Coastal Environment Overlay Code	As above
4. Alleged non-compliance with Infrastructure Overlay	The proposed development will not impede pedestrian access to the boardwalk.
5. Alleged non-compliances with Reconfiguration of a Lot Code	The lots are smaller than the minimum lot size in the code, but the applicant has

	demonstrated that the development is consistent with development densities and designs in the immediate locality. The site is different from conventional residential estates and the departure from the code is supported in this case.
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6. Infrastructure Charges

6.1. Adopted Infrastructure Charges Resolution

The following is a breakdown on the Infrastructure Charges for the development:

	Credit				
Type of Development	Development Category	Demand Unit & Qty	Charge Rate	Adopted Charge	
ROL	Residential – 3 or more-bedroom dwelling house	6	\$30,226.70	\$181,360.20	
Total Adopted Charge				\$181,360.20	
	Credit				
Type of Development	Development Category	Demand Unit & Qty	Charge Rate	Discount	Total Credit
ROL	Residential – 3 or more-bedroom dwelling house	1	\$30,226.70	100%	\$30,226.70
ROL – Transport	Residential – 3 or more-bedroom dwelling house	6	\$30,226.70	40%	\$72,544.08
ROL – Public parks and land for community facilities	Residential – 3 or more-bedroom dwelling house	6	\$30,226.70	3%	\$5,440.81
Total Credit					\$108,211.59
Total Levied Charge					\$73,148.61
Current Amount of Levied Charge		\$73,148.61			

* The Port of Airlie development is subject to an Infrastructure Agreement with Whitsunday Regional Council whereby future development will only contribute to water and sewer developer contributions. Clauses 8.2 and 8.3 of the Infrastructure Agreement between the applicant and Council dated 15 March 2006, states that Council will not impose an infrastructure charge for open space, parkland, public facilities, local community purposes, environmental purposes or roads for any developments within the Port of Airlie site. The Infrastructure Agreement has a currency period which expires in 2023.

STRATEGIC IMPACTS

Alignment to Corporate Plan

Outcome 3.1: Our built environment is well planned, effectively managed and protects our region's heritage and character

Outcome 3.2: Our Natural environment is valued and sustainable

Outcome 3.3: Our infrastructure supports our region's current and future needs

Alignment to Operational Plan

KPI: Development Applications are decided within statutory timeframes

Financial Implications – The applied infrastructure charge is \$73,148.61.

Risk Management Implications – N/A

Strategic Impacts – N/A

CONSULTATION

Doug Mackay – Manager Development Assessment

Neil McGaffin – Director Development Services

Public Notification – 15 business days per Planning Act 2016 requirements

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

The application has been assessed against the relevant provisions of the *Planning Act, 2016* and the *Whitsunday Regional Council Planning Scheme, 2017*. The proposal is considered to be generally in accordance with the Planning Scheme and is recommended for approval in accordance with the drawings and documents submitted, subject to reasonable and relevant conditions (Attachment 1).

ATTACHMENTS

Attachment 1 – Conditions of Approval

Attachment 2 – Locality Plan

Attachment 3 – Zoning Plan

Attachment 4 – Proposal Plan

Attachment 5 – State Agency Referral Agency (SARA) Response

Attachment 1 – Conditions of Approval

1.0 **ADMINISTRATION**

- 1.1 The approved development must be completed and maintained generally in accordance with the approved drawings and documents:

Plan/Document Name	Prepared By	Plan Number	Dated
Proposal Plan	Veris	SP323619	Undated
Proposed Stormwater and Sewer and Water Reticulation	Trevor Glasson Consulting Services	20003 02C	18/02/2021
Existing road Access and Proposed Driveway Accesses	Trevor Glasson Consulting Services	20003 03B	19/11/2020
Proposed Feature Wall and Horizontal Slatted Fence	Trevor Glasson Consulting Services	20003 06B	19/11/2020
Stormwater Quality Management Plan	Trevor Glasson Consulting Services	Revision C	18/02/2021
Engineering Report	Trevor Glasson Consulting Services	Revision B	19/11/2020

- 1.2 The applicant is to comply with Ergon Energy's conditions as outlined in the correspondence dated 17 December 2020.
- 1.3 The following further development permits are required prior to commencement of work on site or commencement of the use:
- Operational Works:
 - Earthworks;
 - Access and Parking
 - Erosion Prevention and Sediment Control;
 - Stormwater drainage; and
 - Water Infrastructure;
 - Sewerage Infrastructure.

All Operational Works, Plumbing and Drainage Works Development Permits must be obtained prior to the issue of a Building Works Development Permit.

- 1.4 Where a discrepancy or conflict exists between the written conditions of this approval and the approved plans, the requirements of the written condition(s) will prevail.
- 1.5 All conditions of this approval must be complied with in full to Council's satisfaction prior to the release of the survey plan.
- 1.6 The applicant shall demonstrate and provide evidence that compliance with all conditions of this development approval and any other subsequent development approvals as a result of this development approval have been complied with at the time of sealing the survey plan.

2.0 **CLEARING, LANDSCAPING AND FENCING**

- 2.1 Any vegetation removed must be disposed of to the requirements of the Council. Transplanting, chipping or removal from site are the preferred solutions.
- 2.2 All vegetative waste cleared as part of the development of the site is to be either:
a) stored neatly on site and shredded within sixty (60) days of clearing; or
b) removed off the site to an approved disposal location.
- 2.3 Feature fencing must be constructed prior to the sealing of the plan of survey. The proposed design and materials are to be submitted with the detailed plans with the lodgement of the first operational works application.

- 2.4 The applicant shall submit, with the first operational works application, a Landscaping Plan that complies with SC6.4 Landscaping planning scheme policy. The landscaping plan must be in accordance with SC 6.4.5 Plant species list, must avoid any weeds species.
- 2.5 Prior to plan sealing, landscaping is to be provided in accordance with the approved landscaping plan.

3.0 EARTHWORKS

- 3.1 Prior to commencement of any work on site an Operational Works Development Permit must be obtained in relation to earthworks.
- 3.2 Any application for Operational Works (Earthworks) must be accompanied by engineering design drawings demonstrating compliance with the recommendations of the Geotechnical and Civil site report for the site. All filling is to be placed, trimmed and compacted as a minimum to standards identified in AS 3798. Level 1 Compaction test results are to be submitted to Council for its records.
- 3.3 Each proposed lot is to be filled and shaped to contain a suitable building platform having a finished level of 4.23m AHD.
- 3.4 Prior to signing of the Plan of Survey, the applicant must lodge with Council, a geotechnical engineer's Level 1 lot fill certification (by an experienced and qualified geotechnical engineer). The certification must be addressed to Council and must certify that the works have been constructed according to the standards identified in AS3798.

4.0 WATER INFRASTRUCTURE

- 4.1 A Development Permit for Operational Works (Water Infrastructure) must be obtained prior to commencement of work on site.
- 4.2 Any application for Operational Works (Water Infrastructure) must be accompanied by engineering design drawings, and certifications of the design, demonstrating compliance with the Whitsunday regional Council Development Manual and this Decision Notice.
- 4.3 Each lot must be connected to Council's water supply network prior to signing of the Survey Plans.
- 4.4 All existing water service connections that are not utilised as part of this application must be disconnected and sealed.
- 4.5 Prior to signing of Plan of Survey, the applicant must lodge with Council a civil RPEQ engineer's design and construction certification (by an experienced and qualified engineer). The certification must be addressed to Council and must certify that all Water Infrastructure works have been designed and constructed according to the conditions of this Decision Notice and the Whitsunday Regional Council Development Manual.

5.0 SEWERAGE INFRASTRUCTURE

- 5.1 A Development Permit for Operational Works (Sewer Infrastructure) must be obtained prior to commencement of work on site.
- 5.2 Any application for Operational Works (Sewer Infrastructure) must be accompanied by engineering design drawings, and certifications of the design, demonstrating compliance with Whitsunday Regional Council's Development Manual and this Decision Notice.
- 5.3 Easements must be provided over all new Council sewerage lines constructed as part of the development located on private property.
- 5.4 Easement documentation must be provided free of cost to Council.
- 5.5 Each lot must be connected to Council's sewerage reticulation network prior to signing of the Survey Plans.
- 5.6 Sewerage infrastructure must be constructed to comply with S6 "Sewer Reticulation" of Council's Development Manual, Council's Standard Drawings and Water Services Association of Australia Sewerage Code of Australia. Where a discrepancy or conflict exists between Council's Development Manual and the Sewerage Code, the requirements of Council's Development Manual will prevail.
- 5.7 All existing property drainage and sewer connections not utilised as part of this application must be disconnected and sealed.
- 5.8 Prior to signing of Plan of Survey, the applicant must lodge with Council a civil RPEQ engineer's design and construction certification (by an experienced and qualified engineer). The certification must be addressed to Council and must certify that all Water Infrastructure works have been designed and constructed according to the conditions of this Decision Notice and the Whitsunday Regional Council Development Manual.

6.0 ACCESS AND PARKING

- 6.1 A Development Permit for Operational Works (Access) must be obtained prior to commencement of work on site.
- 6.2 Any application for Operational Works (Access) must be accompanied by detailed engineering drawings demonstrating compliance with the Whitsunday Regional Council Development Manual, Australian Standard AS2890, AS1428 and this Decision Notice.
- 6.3 The external accesses from the pavement of The Cove to the property boundaries of the proposed lots must be constructed to comply with the dimensions, gradients and specifications as indicated on Council's Standard Drawings prior to commencement of the use.
- 6.4 Accesses must be located so as to achieve Safe Intersection Sight Distance in accordance with Section 3 of Austroads Guide to Road Design – Part 4A: Unsignalised and Signalised Intersections.
- 6.5 Prior to signing of the survey plan, the applicant must lodge with Council, a civil RPEQ engineer's design and construction certification. The certification must be addressed to Council and must certify that all accesses, driveways, circulation roads, aisles, parking bays and manoeuvring areas comply with the requirements of the Whitsunday Regional Council Development Manual, AS2890 and AS1428.

7.0 STORMWATER AND FLOODING

- 7.1 A Development Permit for Operational Works (Stormwater Infrastructure) must be obtained prior to commencement of work on site.
- 7.2 Any application for Operational Works (Stormwater Infrastructure) must be accompanied by engineering design drawings, including calculations and certifications of the design, demonstrating compliance with Queensland Urban Drainage Manual, Whitsunday Regional Council Development Manual, and this Decision Notice.
- 7.3 The stormwater design is to provide for the developed flows from the site to be piped to a Legal Point of discharge located on the boardwalk.
- 7.4 The applicant must design and construct Roof and Allotment drainage system for the development so as to comply with (Level V of Table 7.13.1) of the Queensland Urban Drainage Manual as a minimum. No uncontrolled discharge will be permitted within the developed site.
- 7.5 All stormwater drainage works must be designed and constructed in accordance with the Queensland Urban Drainage Manual (current at the time of development) and Council's Whitsunday Shire Council Development Manual (current at the time of development) prior to signing of the survey plans.
- 7.6 Stormwater for the development must include gross pollutant traps, or other appropriate water quality measures within the system to ensure stormwater from the site does not cause measurable levels of water pollutants in the receiving waters, outside the acceptable ranges specified in the 'Australian Water Quality Guidelines for Fresh and Marine Waters', ANZECC 2000.
- 7.7 Prior to signing the plan of survey, the applicant must lodge with Council, a civil RPEQ engineer's design and construction certification. The certification must be addressed to Council and must certify that the roof and allotment drainage works have been constructed in accordance with the requirements of Queensland Urban Drainage Manual, the Whitsunday Regional Council Development Manual and this Decision Notice and will not cause adverse effects to adjoining or downstream properties or infrastructure.

8.0 ELECTRICITY AND TELECOMMUNICATIONS

- 8.1 Provide electricity and telecommunications connection to the proposed development to the requirements of the relevant authority. The application must submit to Council, either:
 - (a) a certificate of supply demonstrating that existing low-voltage electricity supply is available to the newly created lots; or
 - (b) a certificate of supply that the applicant has entered into an agreement with the authorized electricity supplier, Ergon, to provide electricity services to the newly created lots, payment has been received and the connection will be completed at a date in the future.

If low-voltage electricity supply is unavailable to the newly created lots then the applicant must provide a certificate of supply of the proposed electricity connection date to all future property owners prior to entering into a contract of sale for the newly created lots prior to sealing the plan of survey.

9.0 ENVIRONMENTAL MANAGEMENT PLAN (EMP)

- 9.1 A Development Permit for Operational Works (Erosion Prevention and Sediment Control Management Plan) must be obtained prior to commencement of work on site.
- 9.2 Prior to commencement of any work on the site, the applicant must submit to Council for approval, a site-based Erosion Prevention and Sediment Control Plan for the site.
- 9.3 The plan must be prepared in accordance with Council's Development Manual and the Best Practice Erosion & Sediment Control – November 2008 (IECA White Book).
- 9.4 The strategy of the plan must be implemented and maintained for the duration of the operational and building works, and until exposed soil areas are permanently stabilised (e.g. turfed, concreted).
- 9.5 Discharges of water pollutants, wastewater or stormwater from the site must not cause measurable levels of water pollutants in the receiving waters to fall outside the acceptable ranges specified in the 'Australian Water Quality Guidelines for Fresh and Marine Waters', ANZECC 2000.
- 9.6 No visible emissions of dust must occur beyond the boundaries of the site during earthworks and construction activities on the site. If, at any time during the earthworks and construction activities the dust emissions exceed the levels specified above, all dust generating activities must cease until the corrective actions have been implemented to reduce dust emissions to acceptable levels or wind conditions are such that acceptable levels are achieved.

10.0 MAINTENANCE VALUATION

- 10.1 The applicant must pay to Council a maintenance valuation fee per lot at the time of sealing of the survey plan at the rate applicable at the time of payment. The current rate is \$37.50 per lot.

11.0 CATCHMENT AND LAND MANAGEMENT

- 11.1 With the first Operational works application being lodged, an amended MUSIC model is to be submitted and approved by Council. The MUSIC model is to be amended to:
 - a. Use Rainfall parameters from ID station 33247 Proserpine with the appropriate climate period as per Table 10: Rainfall data and modelling periods along with evapotranspiration data to be used in the Whitsunday Regional Council Area of the WRC Water Quality Guideline
 - b. The Rainfall Runoff parameters must be in accordance with Table 11: Rainfall runoff parameters of WRC Water Quality Guideline
 - c. The pollutant parameters for the source node must be in accordance with Table 3.8 of the MUSIC Modelling guidelines
 - d. The model must comply with the stormwater quality objectives as per the State Planning Policy and WRC Water Quality Guideline
- 11.2 With the first Operational works application being lodged, an expanded Stormwater Quality Management Plan (SQMP) is to be submitted to include additional requirements expected at the operational works application stage as per Table 5 of Council's Stormwater Quality Guideline. The amended SQMP is to include the following:
 - (a) Any amendments resulting from the amended MUSIC model as required in 11.1 above.
 - (b) the recommendations of the endorsed SQMP and any relevant conditions of the development permit; and,
 - (c) Is prepared in accordance with the State Planning Policy (SPP), July 2017, State interest for Water Quality and the recommendations and requirements outlined in the Whitsunday Regional Council Stormwater Quality Guideline;
 - (d) Include detailed design of the proposed stormwater quality initiatives compliant with Council's Development Manual and with the Whitsunday Regional Council Stormwater Quality Guideline (current version at the time of development);
 - (e) provides a maintenance plan which includes a schedule of maintenance works, for any proposed devices; and
 - (f) the design of the of any stormwater quality infrastructure and devices complies with Council's Development Manual (current version at the time of development) and with the Whitsunday Regional Council Stormwater Quality Guideline.
- 11.3 Prior to plan sealing, the stormwater quality devices included in the approved Stormwater Quality Management Plan (SQMP) are to be constructed as per the instructions of the manufacturers.
- 11.4 Prior to the commencement of the use of stormwater quality devices and supporting infrastructure, those shall be inspected by the applicants' RPEQ engineer and Council's Officers. Should any stormwater quality devices or supporting infrastructure not be in an acceptable condition, the defects shall be rectified by the applicant, at the applicant's cost.

- 11.5 A Commissioning Certificate is to be submitted to Council prior to commencement of use. All stormwater quality devices installed under this approval shall be commissioned by a suitably qualified person and a certificate supplied to Council prior to their use.
- 11.6 At all times, all proprietary devices for stormwater quality are to be maintained as per the instructions of the manufacturers and the approved Stormwater Quality Management plan (SQMP).
- 11.7 Prior to commencement of the use of the proprietary devices, the applicant must provide a copy of the maintenance contract for any proprietary stormwater treatment device installed on the site. Details of the maintenance contract including maintenance intervals to achieve, minimally, that at least 90% of pollutants will be captured during the inter-maintenance period.

12.0 MISCELLANEOUS

- 12.1 If any item of cultural heritage is identified during site works, all work must cease, and the relevant State Agency must be notified. Work can resume only after State Agency clearance is obtained.
- 12.2 Any alteration necessary to electricity, telephone, water mains, sewerage mains, and/or public utility installations resulting from the development or in connection with the development, must be at full cost to the developer.
- 12.3 Any building materials, equipment and the like must be appropriately tied down, placed indoors and secured on site at the time of preparation for cyclone events. The onsite supervisor is to ensure that all contractors/employees take the necessary steps to secure the construction site in the event of a cyclone.
- 12.4 All construction materials, waste, waste skips, machinery and contractors' vehicles must be located and stored or parked within the site. No storage of materials, parking of construction machinery or contractors' vehicles will be permitted in the Cove Road or adjoining land unless written permission from the owner of that land and Council is provided.
- 12.5 It is the developer's responsibility for the full rectification of any damage caused to neighbouring public infrastructure (such as footpaths, driveways, fences, gardens, trees and the like) caused by contractors, including clean-up of any litter or waste that is a result of the subject development.

13.0 ADVISORY NOTES

13.1 Cultural Heritage

The Applicant is reminded of their obligations under the Aboriginal Cultural Heritage Act, 2003 and the Torres Strait Islander Cultural Heritage Act 2003. Further information and databases are available from the Department of Aboriginal and Torres Strait Islander Partnerships at: www.datsip.qld.gov.au

13.2 Hours of work

It is the developer's responsibility to ensure compliance with the Environmental Protection Act 1994, which prohibits any construction, building and earthworks activities likely to cause nuisance noise (including the entry and departure of heavy vehicles) between the hours of 6.30 pm and 6.30 am from Monday to Saturday and at all times on Sundays or Public Holidays.

13.3 Dust Control

It is the developer's responsibility to ensure compliance with the Environmental Nuisance of the Environmental Protection Act 1994 which prohibits unlawful environmental nuisance caused by dust, ash, fumes, light, odour or smoke beyond the boundaries of the property during all stages of the development including earthworks and construction.

13.4 Sedimentation Control

It is the developer's responsibility to ensure compliance with the Environmental Protection Act 1994 and Schedule 9 of the Environmental Protection Regulation 2008 to prevent soil erosion and contamination of the stormwater drainage system and waterways.

13.5 Noise During Construction and Noise in General

It is the developer's responsibility to ensure compliance with the Environmental Protection Act 1994.

13.6 General Safety of Public During Construction

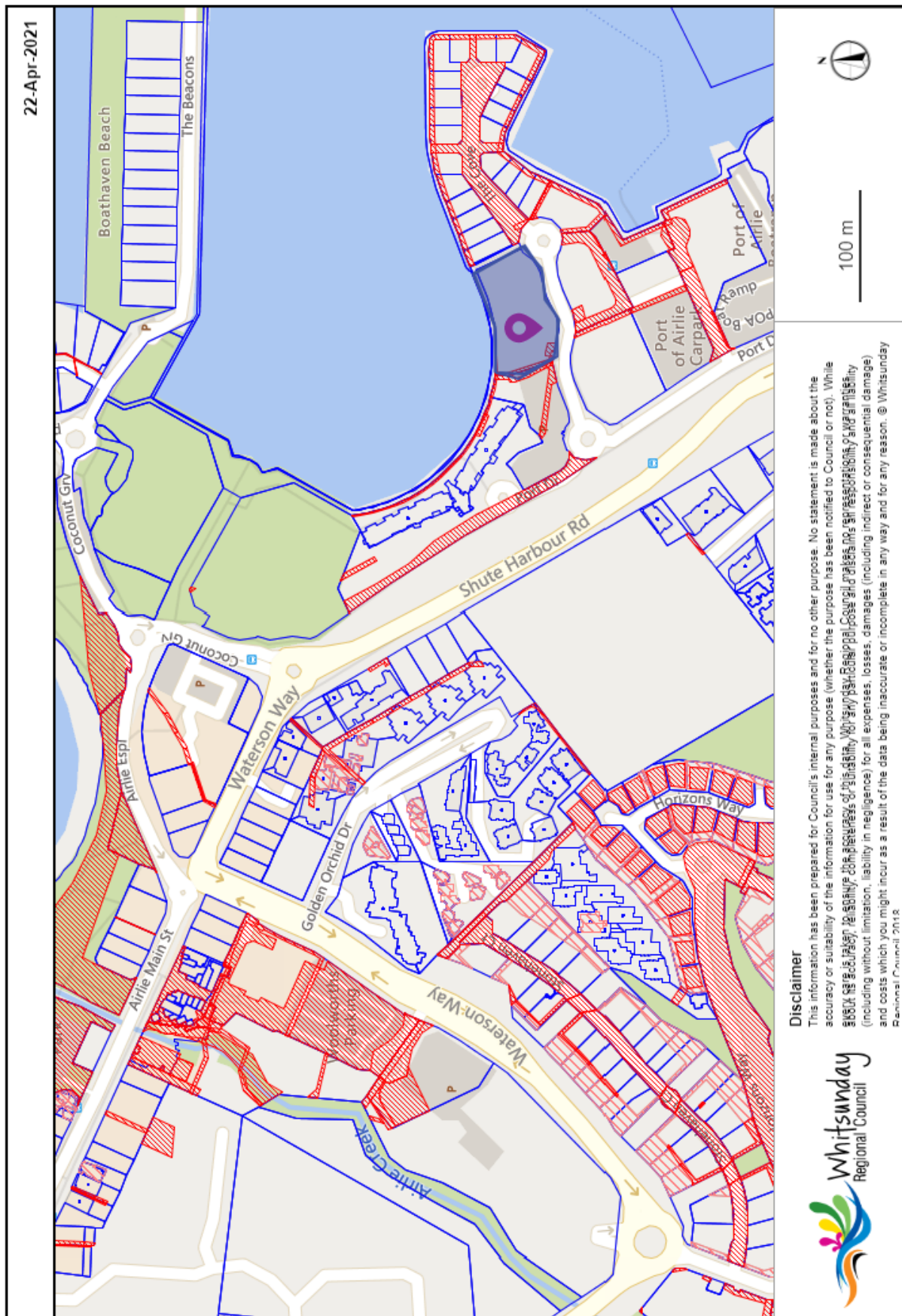
It is the project manager's responsibility to ensure compliance with the Work Health and Safety Act 2011. It states that the project manager is obliged to ensure construction work is planned and managed in a way that prevents or minimises risks to the health and safety of members of the public at or near the workplace during construction work.

It is the principal contractor's responsibility to ensure compliance with the Work Health and Safety Act 2011. It states that the principal contractor is obliged on a construction workplace to ensure that work activities at the workplace prevent or minimise risks to the health and safety of the public at or near the workplace during the work.

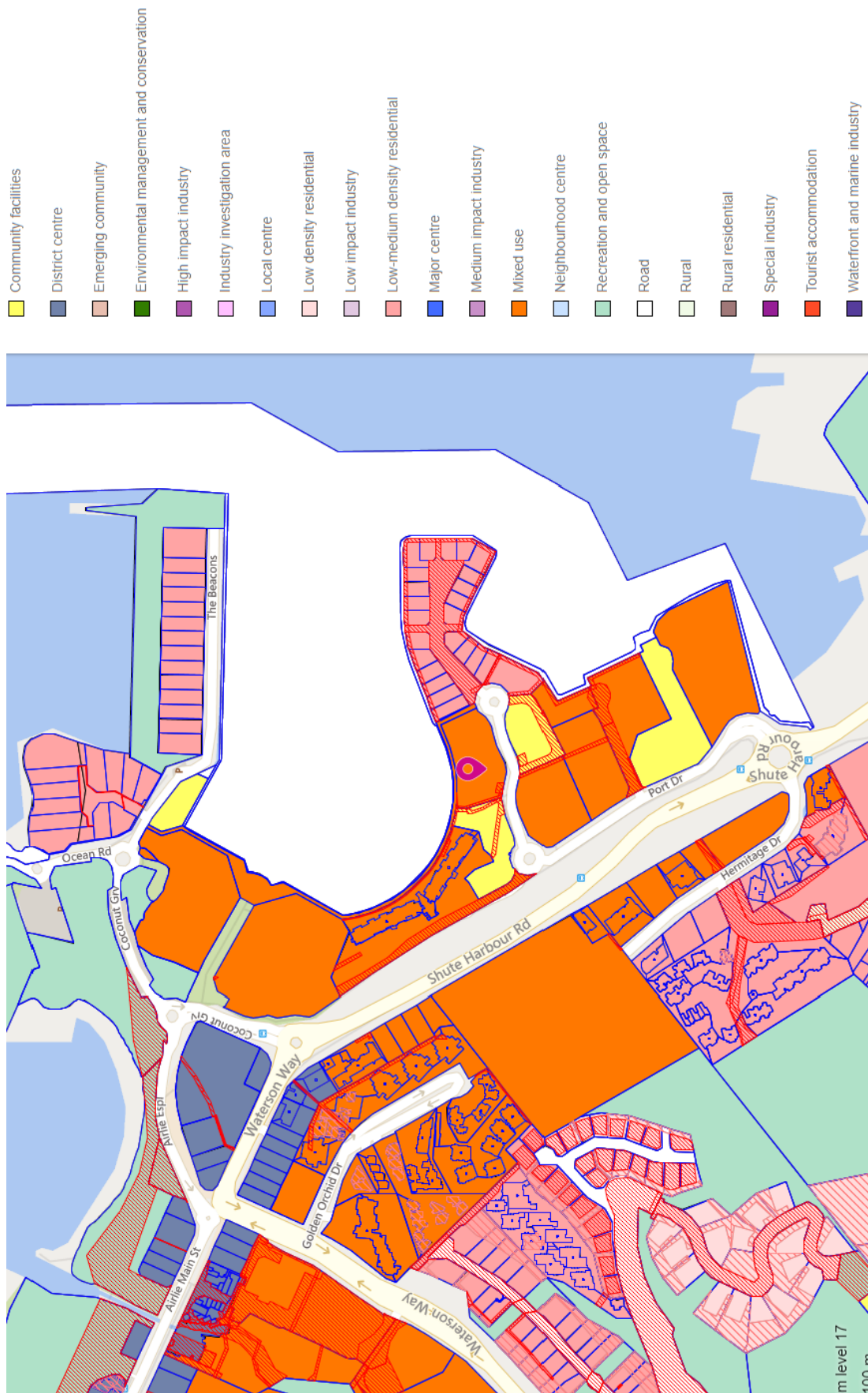
It is the responsibility of the person in control of the workplace to ensure compliance with the Work Health and Safety Act 2011. It states that the person in control of the workplace is obliged to ensure there is appropriate, safe access to and from the workplace for persons other than the person's workers.

- 13.7 Enquiries relating to the aforementioned conditions should be directed to the Planning and Development Directorate who will direct the enquiry to the relevant officer.

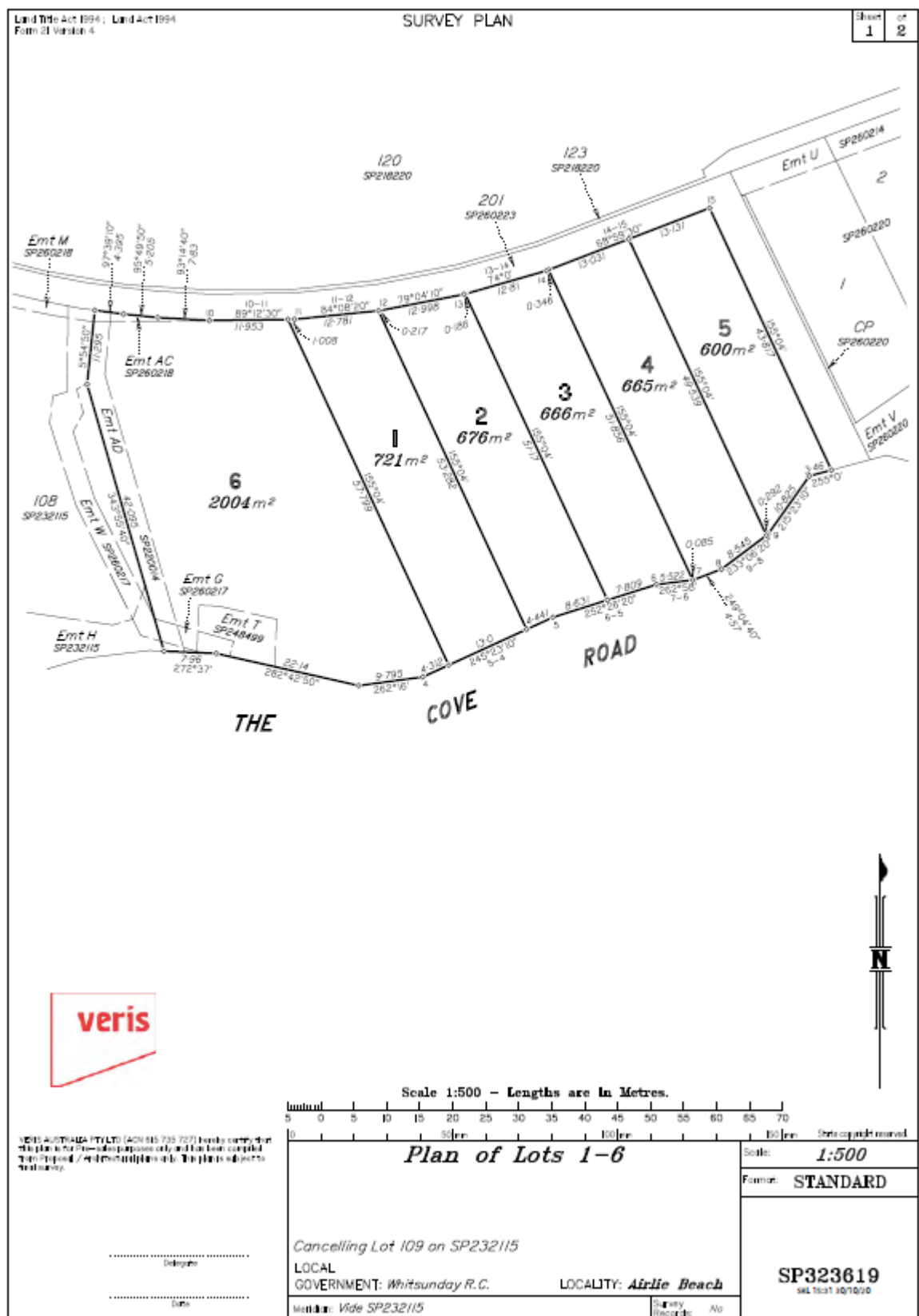
Attachment 2 – Locality Plan



Attachment 3 – Zoning Plan



Attachment 4 – Proposal Plan



Attachment 5 – Ergon Energy Response



420 Flinders Street, Townsville QLD 4810
PO Box 1090, Townsville QLD 4810
ergon.com.au

17 December 2020

Meridien AB Pty Ltd (Receivers & Managers Appointed) &
Meridien Airlie Beach Pty Ltd (Receivers & Managers Appointed)
c/ Access Town Planning Consultants
Attention: Neil de Bruyn
Via email: neil@accesspc.com.au

cc Whitsunday Regional Council
Attention: Matthew Twomey
Via email: info@whitsundayrc.qld.gov.au

Dear Sir/Madam,

Development Application – Reconfiguration of a Lot for 1 into 6 Lots located
at 9-17 The Cove Road AIRLIE BEACH, described as Lot 109 on SP232115.
Applicant Ref: 19.030
Council Ref: 20201142
Our Ref: HBD 7127368

We refer to the above referenced Development Application which has been referred
to Ergon Energy in accordance with the *Planning Act 2016*.

In accordance with Schedule 10, Part 9, Division 2 of the *Planning Regulation 2017*,
the application has been assessed against the purposes of the *Electricity Act 1994*
and *Electrical Safety Act 2002*. The below response is provided in accordance with
section 56(1) of the *Planning Act 2016*.

Should the Assessment Manager decide to approve the proposed
Reconfiguration of a Lot for 1 into 6 Lots, as an Advice Agency for the Application,
Ergon requires that the assessment manager impose the following conditions:

1. This application is approved in accordance with the below referenced plans.
Any alterations to these plans before the development application is decided
are to be resubmitted to Ergon for comment:

Approved Plans			
Title	Plan Number	Issue	Date

Have you seen our fact sheets?

See the 'considerations when developing around electricity infrastructure' section of our website
www.ergon.com.au/referralagency

Ergon Energy Corporation Limited ABN 50 087 646 062

Plan of Lots 1-6 Cancelling Lot 109 on SP232115	432289-012 SP323619	Rev A	30/10/20
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2. All easement conditions must be maintained.

All works should be in accordance with Ergon's Standard Guidelines WP1323 for general conditions when considering works either on an easement or in the vicinity of Ergon assets. These are available [online](#) for your reference.

Should you require any further information on the above matter, please contact Angela Collins on 0447 671 554 or email townplanning@ergon.com.au.

Yours faithfully,



Angela Collins
Senior Planner

Have you seen our fact sheets?

See the 'considerations when developing around electricity infrastructure' section of our website
www.ergon.com.au/referralagency

14. Development Services

14.2 DEVELOPMENT SERVICES MONTHLY REPORT - APRIL 2021

AUTHOR: Neil McGaffin – Director Development Services

RESPONSIBLE OFFICER: Neil McGaffin – Director Development Services

OFFICER'S RECOMMENDATION

That Council receives the Development Services Monthly Report for April 2021.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Development Services Monthly Report – April 2021

PURPOSE

To provide an overview of Whitsunday Regional Council's Development Services Directorate for the 2020/2021 Financial Year, with focus on the month of April 2021.

BACKGROUND

The Development Services Directorate has a departmental vision of a prosperous, liveable and sustainable Whitsundays.

The Directorates purpose is to lead the delivery of economic, social and environmental outcomes for the Whitsundays through services in partnership with stakeholders.

The Directorates vision is delivered by bringing together the functions of Economic Development, Strategic Land Use and Infrastructure Planning, Development Assessment, Building and Plumbing Assessment and Compliance.

STATUTORY/COMPLIANCE MATTERS

N/A

ANALYSIS

This report represents the activity within the Directorate for the month of APRIL 2021.

STRATEGIC IMPACTS

Alignment to Corporate Plan

Outcome 1.1: Out leadership engages with the community and provides open, accountable and transparent local government.

Alignment to Operational Plan

Strategy 1.1.1: Provide sound, competent leadership as to maximise the organisation's operational performance, productivity and efficiency.

Financial Implications N/A

Risk Management Implications Regular reporting on the Directorate's progress and achievements ensures accountability and fosters a positive culture.

CONSULTATION

Doug Mackay – Manager Development Services
Shane Neville – Manager Strategic Planning
Elouise Lamb – A/Coordinator Economic Development

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

That Council receives the Development Services Monthly Report for April 2021.

ATTACHMENTS

Attachment 1 – Development Services Monthly Report – April 2021.

Development Services

Strategic Planning
Development Assessment
Building, Plumbing & Compliance
Economic Development

Monthly Report – April 2021

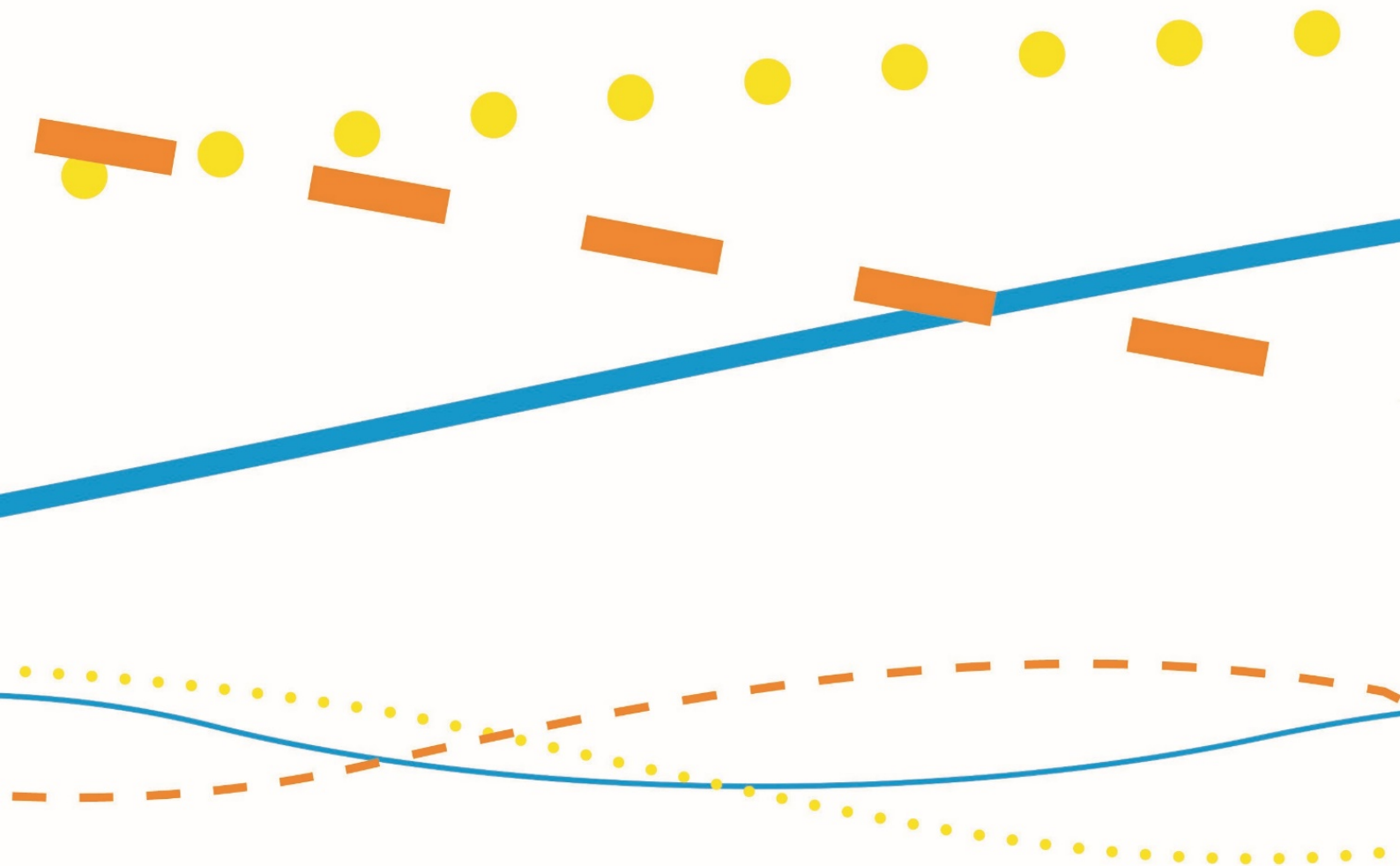


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Directors Report

STRATEGIC PLANNING

In April the Collinsville Masterplan was endorsed for further Community Engagement, Council supported the removal of the Proserpine Uniting Church from the Local Heritage Register, which will now follow the statutory process for removal. The Façade Improvement Policy also underwent a review and minor amendments were made to it.

The Proposed Planning Scheme Major Amendment (V4.0) was submitted to the Department of State Development, Infrastructure, Local Government & Planning to undergo State Interest Review. Each State Department will now review the Planning Scheme amendments for compliance against the State Planning Policy prior to Council undertaking Public Consultation.

The draft Bowen Masterplan underwent Community Engagement from 31 March to 30 April, with a 'meet a planner' session held every Thursday in Bowen. The Bowen Masterplan outlines projects throughout the township that will increase liveability, improve sense of place and encourage economic development.

DEVELOPMENT ASSESSMENT

The number of new development applications returned to 12 monthly averages, following a surge in March. The number of Planning certificates issued was twice the average for the financial year to date, reflecting an active property sector.

The developers of Whitsunday Paradise estate near Bowen have lodged an appeal against conditions of the development approval, granted in October 2020. Council has registered its intention to defend the appeal in the Planning and Environment Court and the applicant's solicitors are seeking early discussions to minimise the number of issues in dispute.

The proposed 12-storey hotel in Port of Airlie is currently on public notification and is expected to attract public interest and submissions to Council. The application for a 14-storey hotel at Shingley Bay is currently in the information request stage.

The processing of Operational Works applications and inspections has been affected due to 1 of 2 technical officers being on long service leave.

BUILDING, PLUMBING & COMPLIANCE

Building

The lodgement of Private Certified Building Application's has decreased for the month of April. The building applications that remain active with Council continue to be finalised with inspections being required across the region.

Plumbing

Flagstaff Hill is well underway with the sub floor drainage and water supply being installed last week. Plumbing Inspector Rob Wilson has been busy with this project.

The PEC (Proserpine Entertainment Centre) is progressing well and this month saw the external drainage connected to the already installed maze of pipework below the slab floor.

Compliance

As dry weather slowly returns stormwater complaints have reduced. However, overall compliance complaints have increased since last month. Lapsed applications received from Private Certifiers have been high on the radar to ensure illegal building works are not being carried out.

ECONOMIC DEVELOPMENT

The priority for April has been to ensure external stakeholders and investment opportunities are supported and the quality of Council's funding submissions are maintained.

The month has seen the team support 26 projects to be submitted totalling over \$5M in funding, meetings with four large scale investors to discuss project opportunities for the region, and engagement with production companies looking to produce movies in region.

The team has continued to support business and industry though maintaining the Whitsunday Jobs Board, Whitsunday Grant Finder and participation in local Chamber of Commerce meetings.

Strategic Planning

The Strategic Planning Branch is responsible for developing and maintaining land use and infrastructure plans and policies, such as the Planning Scheme, as well as reviewing various planning related State planning instruments and legislation, including the Mackay, Isaac, Whitsunday Region Plan.

Operational Activities

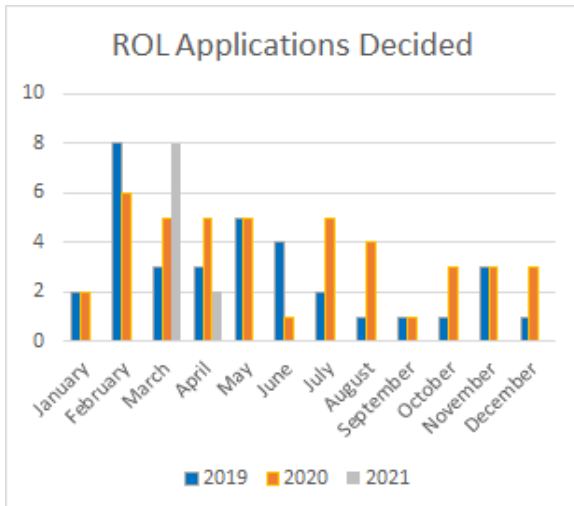
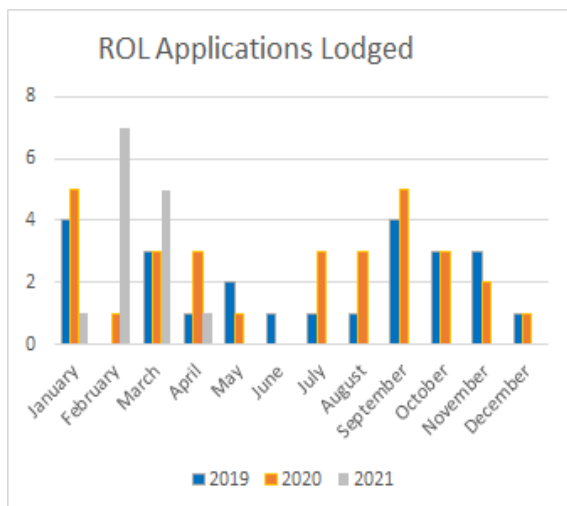
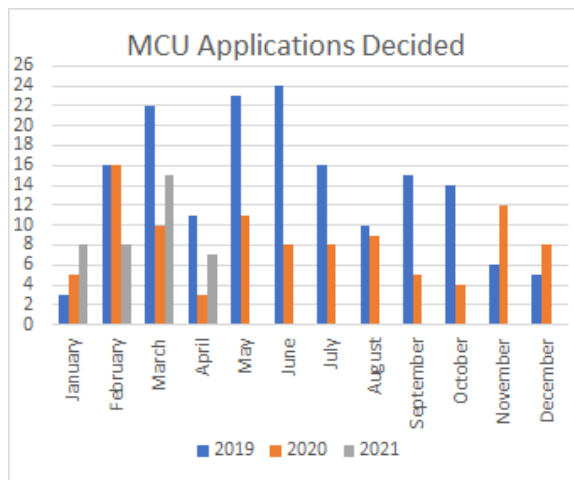
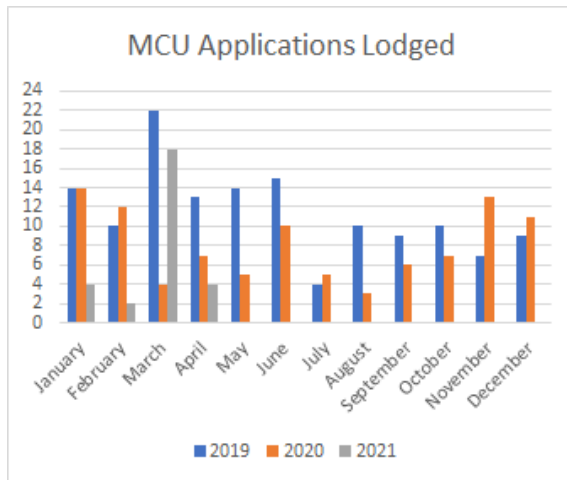
The Strategic Planning Branch is undertaking several projects, including;

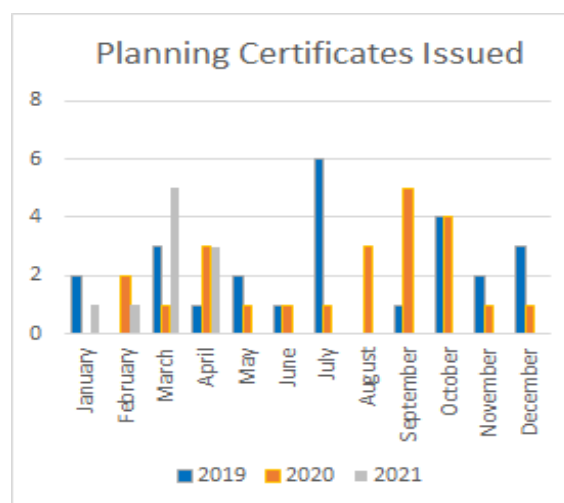
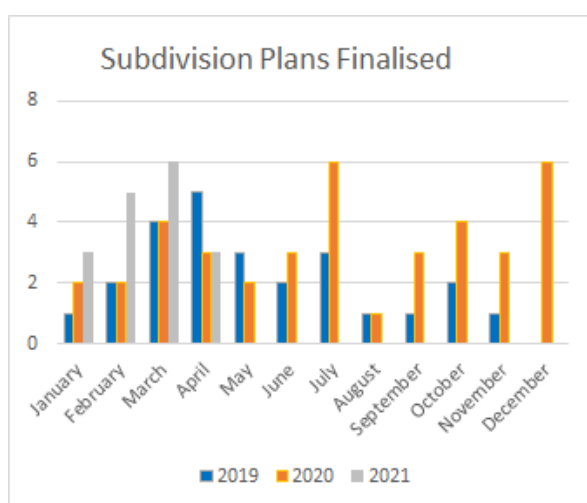
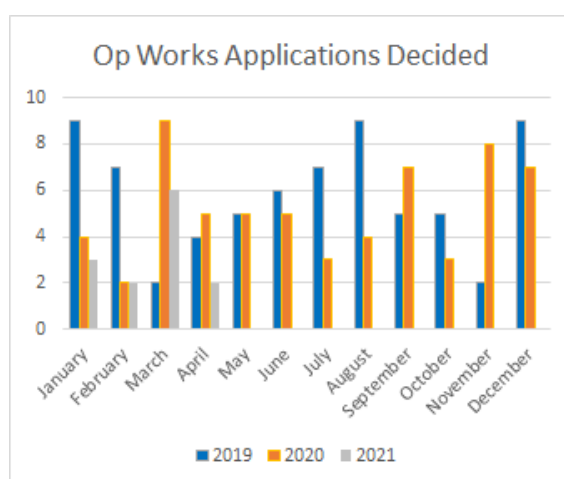
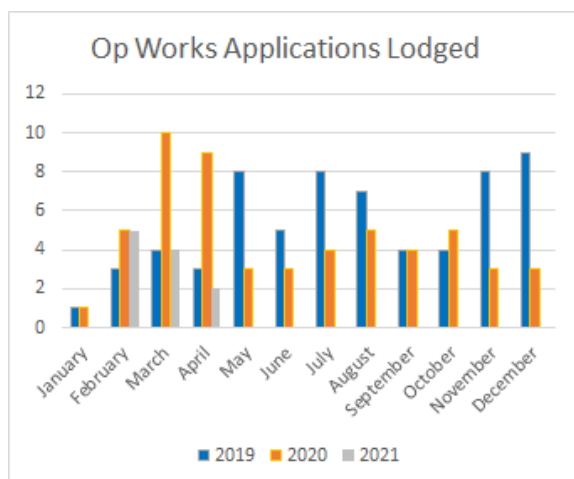
- Presenting the Proposed Major Amendment of the Planning Scheme to the Department of State Development, Infrastructure, Local Government & Planning;
- Council adoption of the Collinsville Master Plan;
- Council adoption and Consultation of the draft Proserpine Master Plan V2;
- Council adoption and Consultation of the draft Bowen Master Plan;
- Finalisation of the Land Register Lot Review;
- Review of the amended Airlie Beach Land Management Plan;
- Review of the Cannon Valley Growth Strategy;
- Review of the Local Heritage Register;
- Preparation of the Greater Airlie Beach Area Master Plan;
- Preparation of the Open Space Standards (Development Manual) – Community and Stakeholder Surveys;
- Research Affordable Housing Strategy;
- Research Smart City Strategy; and
- Assessment of Façade Improvement Policy Applications.

Development Assessment

The Development Assessment Unit is responsible for assessing development applications, reviewing referrals for state land, environmental impact statements and other material for coordinated projects, activities, preparing planning and development certificates and inspecting developments for compliance with development approvals and other planning requirements.

Development Statistics





Summary of Applications approved by Council

Application #	Applicant & Location	Approval Details
20200892	Meridien Airlie Beach Pty Ltd & Meridien AB Pty Ltd (Both Receivers and Managers Appointed) (Both in Liquidation) 4-8 Port Drive, Airlie Beach	Development Permit for Material Change of Use (Parking Station)
20200906	Riordanvale Development Pty Ltd 150 Riordanvale Road, Riordanvale	Preliminary Approval (Variation Request) to vary the Whitsunday Regional Council Planning Scheme 2017 & Development Permit for Reconfiguration of a Lot (2 into 14)
20140319	KT Byers 17 Bowen Developmental Road, Bowen	Request for Minor Change of Development Permit for Material Change of Use (Transport Terminal)

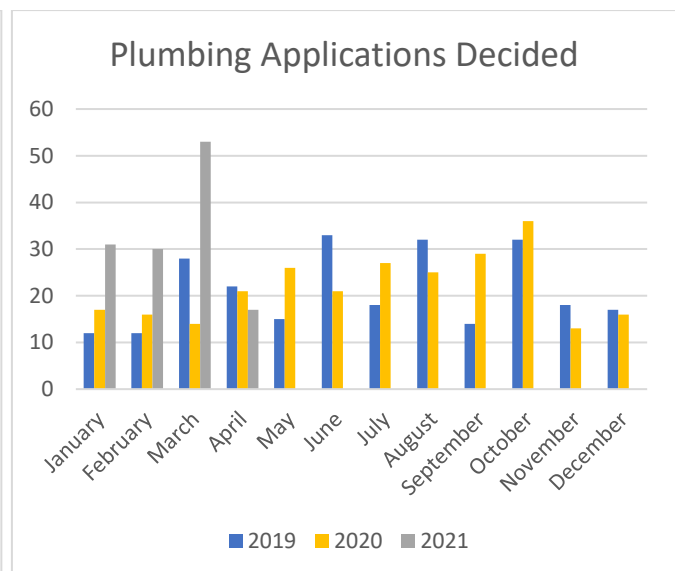
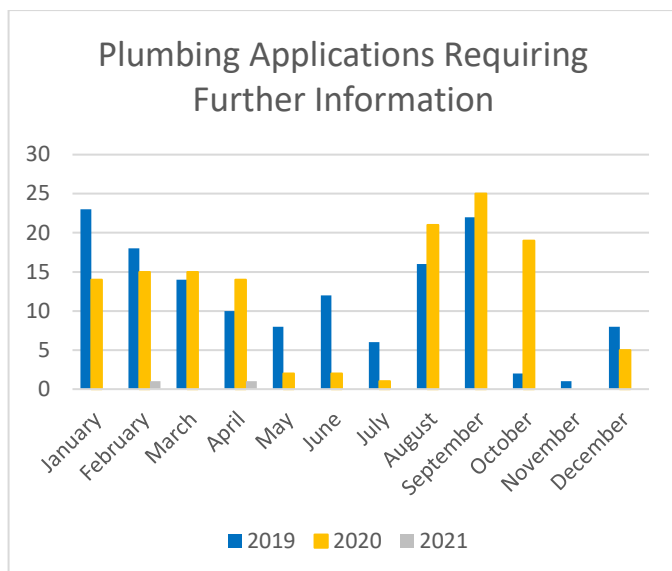
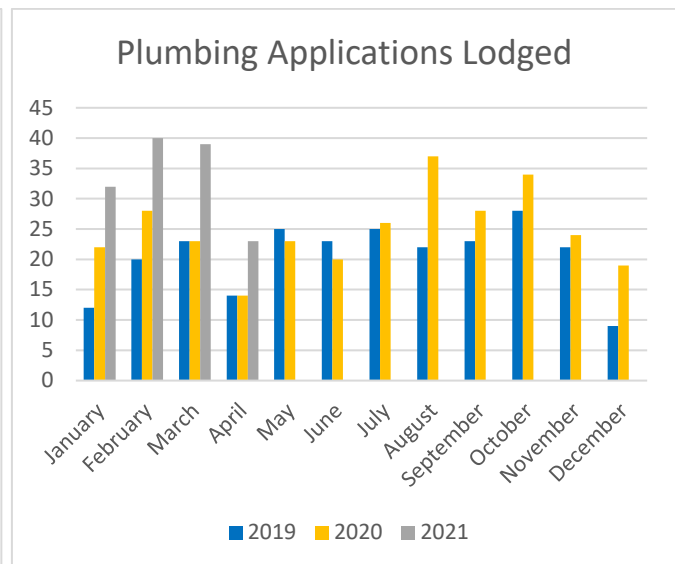
Summary of Applications approved under Delegated Authority

Application #	Applicant & Location	Approval Details
20130347	Meridien AB Pty Ltd (Receivers & Managers Appointed) 24 The Cove Road, Airlie Beach	Development Permit for Material Change of Use of Premises for Transport Terminal and Operational Works for Tidal Works or Work Within a Coastal Management District (Fuel Conveyance and Dispensing Infrastructure)
20150450	Fynbat Pty Ltd Bruce Highway, Bowen	Development Permit for Operational Works (Fire Break, Weed clearing & Access Track)
20200158	The Trust Company (Ptl) Limited 4-8 Por Drive, Airlie Beach	Development Permit for Material Change of Use (Carport)
20210185	DJ Evans 28 Tucker Road, Riordanvale	Development Permit for Operational Works (Driveway Access, Parking & Erosion Sedimentation Control)
20201210	Hallwill Properties Pty Ltd as TTE 15 The Beacons Road, Airlie Beach	Development Permit for Material Change of Use (Dwelling House)
20210157	Jenk Holdings Pty Ltd 12 Pandanus Drive, Cannonvale	Development Permit for Reconfiguration of a Lot – One (1) into Two (2) Lots and Access Easement
20210205	Parlstrom Pty Ltd Hamilton Island, Whitsundays	Development Permit for Material change of Use (Resort complex – Multi Dwellings)

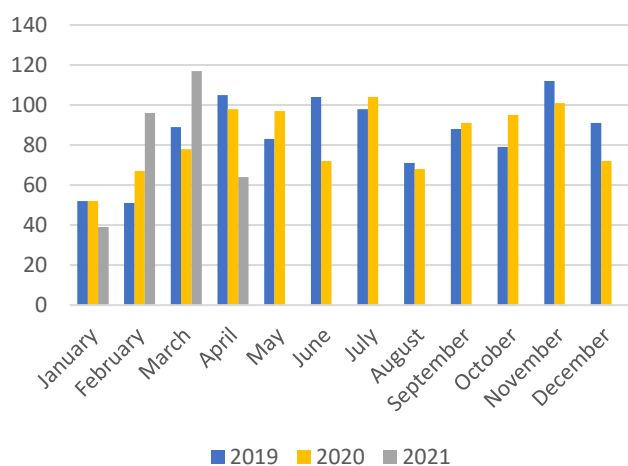
Building, Plumbing & Compliance

The Building, Plumbing & Compliance branch is responsible for assessing/reviewing building and plumbing applications, developing and maintaining various building and plumbing related policies and registers; carrying out Building regulatory functions; and manage and regulate enforcement and compliance procedures.

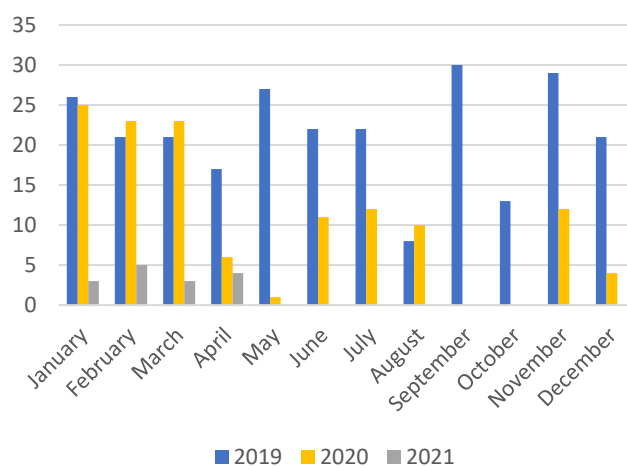
Building, Plumbing & Compliance Statistics



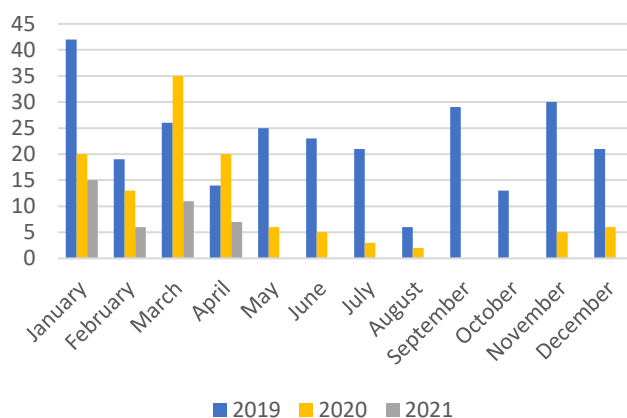
Plumbing Inspections



Compliance Complaints Received



Compliance Complaints Investigated



Economic Development

The Economic development branch undertakes actions that progress the growth and overall prosperity of the region. This includes the provision of support to local businesses, delivery of actions contained within the Economic Development Strategy, stakeholder engagement, facilitation and development of investment enquiries and business cases for targeted investment, advocacy towards issues of regional economic and social importance, and development of research and reports on the economy.

Monthly Highlights

- 26 projects developed and submitted for funding to seek over \$5M for capital and operational works.
- Presentation on economic and development activity to the Whitsunday Chamber of Commerce
- Connection with 4 large scale projects that can provide new jobs and regional economic expansion.

Current Projects

- Economic Development Plan development
- Regional Skills Investment Strategy
- Economy ID transition
- Annual Investment Prospectus
- QLD Small Business Launchpad

Stakeholder Meetings

- ASMTI Greenvale project
- Valley Harvest
- Whitsunday Chamber of Commerce
- QLD Government – Small Business Launchpad
- Gilmour Space
- Top Shelf International
- Screen Queensland

Funding Submissions

Program	Project	Amount Requested
QRRRF	Mt Devlin Tower Replacement	\$93,000
QRRRF	Community Resilience Officer	\$207,000
QRRRF	Generators & Fuel Trailer Project	\$74,970
QRRRF	Flood Camera Upgrade – “If its flooded forget it” initiative	\$105,000
Small Business Month	Whitsunday Business Resilience Sessions	\$10,000
Works for Queensland 21-24	16 projects submitted	\$3,840,000
Climate Resilience Alliance EOI	MWI Alliance	\$100,000
Active Innovations	Safe Active Paths Whitsundays	\$100,000
No Drone Zone grants	Airport signage	\$2,255

North Queensland Telecommunications and Energy Improvement Grants	VHF Radio Solution Replacement project	\$1,000,000
North Queensland Telecommunications and Energy Improvement Grants	WRC Solar for critical services assets	\$493,000
TOTAL		\$5,933,225

Funding Attained -

Local Roads and Community Infrastructure (LRCI)

- Collinsville Water Park \$1.2M;
- Bowen Seagulls sport park Irrigation and Fencing upgrades (Denison Park) \$150,000; and
- New Cannonvale Skate Bowl \$279,782.

Unsuccessful Applications -

- Climate Resilience Alliance EOI – MWI Alliance \$100,000
- QRRRF - Community Resilience Officer \$207,000
- Small Business Month - Whitsunday Business Resilience Sessions \$10,000

15. Community Services
15.1 SPORT & RECREATION CLUB GRANTS - MAY 2021

AUTHOR: Jacqueline Neave – Arts & Community Programs Officer

RESPONSIBLE OFFICER: Julie Wright – Director Community Services

OFFICER'S RECOMMENDATION

That Council approve the payment of a Sport & Recreation Club Grant, from budget code JC: 2967.10250 – Community Donations (2967) / Club Grants (10250), to the following recipients

- Airlie Beach Bowls Club Inc. – Band 2 - \$3,000.00
- Proserpine District Lawn Tennis Association – Band 4 - \$1,000.00
- Bowen Football Association – Band 2 - \$3,000.00
- Bowen Rugby Union Inc. – Band 4 - \$1,000.00
- Proserpine Taipans Junior Soccer Club Inc. – Band 3 - \$1,500.00

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Council offers funding to grass roots sport & recreation clubs across the region to support the general functions of the club.

PURPOSE

Council to consider the payment of the Sport & Recreation Club Grants for May 2021 in accordance with Council's Sport & Recreation Grants Guidelines.

BACKGROUND

To be eligible for the sport & recreation grant a club must meet the following criteria:

- Is incorporated and meets its obligations with the Office of Fair Trading
- Is covered with the appropriate level of public liability insurance (\$20 million); and
- Provides membership data (as defined by Council) to the Council on an annual basis

The level of funding available to clubs will be based on a progressive scale, the larger the participation rate, the larger the support to the club. Participation is defined as being the total number of active members within the club.

The Sport & Recreation Club Grants are allocated based on the following:

Band Level	No. of Active Participants	Grant Allocation (\$)
Band 1	> 250	\$5,500.00
Band 2	101 - 250	\$3,000.00
Band 3	51 - 100	\$1,500.00
Band 4	4 - 50	\$1,000.00

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulation 2012

LSP_C&ENV_03 – Community Grants Policy

ANALYSIS

Organisation Name	Junior Members	Senior Members	Total Members	Grant Type/ Band	Amount Requested
Airlie Beach Bowls Club Inc.	1	169	170	Club / 2	\$3,000.00
Proserpine District Lawn Tennis Association	12	16	28	Club / 4	\$1,000.00
Bowen Football Association	119	0	119	Club / 2	\$3,000.00
Bowen Rugby Union Inc.	0	48	48	Club / 4	\$1,000.00
Proserpine Taipans Junior Soccer Club Inc.	69	14	83	Club / 3	\$1,500.00
Total					\$9,500.00

Council has the following options:

Option 1 – That Council approve the payment of the Sport & Recreation Club Grants.

Option 2 – That Council decline the Sport & Recreation Club Grants and defer the decision to a later date.

STRATEGIC IMPACTS

Corporate Plan

Outcome 2.2 – Our region is inclusive and motivated by a range of social, cultural and recreation opportunities.

Strategy 2.2.6 – Support community groups in facilitating a variety of cultural, community, sporting and recreation activities, events and programs.

Operational Plan

Action 2.2.6.1 – Support the Whitsunday community through the facilitation of the community grants and donations programs.

Financial Implications – The funds will be taken from budget code JC: 2967.10250 - Community Donations (2967) / Club Grants (10250). YTD budget remaining is \$22,272.73.

Risk Management Implications – Reputational Risk - Providing funding support to the community and recognising the efforts of local Sport & Recreational Clubs is a positive outcome for Council.

CONSULTATION

Julie Wright – Director Community Services

Rod Cousins – Manager Community Development & Libraries

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

That Council approve the payment of Sport & Recreation Club Grants, from budget code JC: 2967.10250 – Community Donations (2967) / Club Grants (10250).

ATTACHMENTS

N/A

15. Community Services
15.2 REQUEST FOR SPONSORSHIP - 2021 SHOW WHITSUNDAY - PROSERPINE AGRICULTURAL PASTORAL & INDUSTRIAL ASSOCIATION INC.

AUTHOR: Elizabeth Youd – Events and Community Sponsorship Officer

RESPONSIBLE OFFICER: Julie Wright – Director Community Services

OFFICER'S RECOMMENDATION

That Council:

- a) approve a Gold Sponsorship of \$2,500.00, from budget JC: 2967.10249 – Community Donations (2967) / Sponsorship (10249) for the 2021 Show Whitsunday to be held 18 & 19 June 2021; and
 - b) provide in-kind support up to the value of \$3,000.00, from budget code JC: 2967.10642 – Community Donations (2967) / Council In-Kind Support (10642), for the Post Event Clean Up on 20 June 2021.
-

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Council is approached from time to time to support events or activities via sponsorship.

PURPOSE

For Council to consider a request for cash sponsorship for the fireworks display and in-kind support for after show clean up including machinery equipment and labour, received from the Proserpine Agricultural, Pastoral and Industrial Association Inc. (Proserpine A P & I) for the annual Show Whitsunday.

BACKGROUND

Show Whitsunday is usually held each year in Proserpine attracting an attendance over 10,000 people over a two-day period. Council have previously assisted with sponsorship towards a firework display and in-kind support for the post event clean up.

- Resolution – 2019/05/22.17
- Resolution – 2018/05/29.13

STATUTORY COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulation 2012

ANALYSIS

Council have received a request for sponsorship from the Proserpine A P & I Association to assist with its annual show to be held on 18 and 19 June 2021.

Council's support would be acknowledged by minor naming rights of fireworks display, recognition of Council's logo displayed on program and any other promotional banners or

signage to be displayed at the show and inclusion in all advertising prior to the show.

Option 1 – That Council approve a gold sponsorship of \$2,500.00 and provide in-kind support of up to \$3,000.00 to assist with the post event clean up.

Option 2 – That Council decline the sponsorship request.

STRATEGIC IMPACTS

Corporate Plan

Outcome 2.2 – Our region is inclusive and motivated by range of social, cultural and recreational opportunities.

Outcome 2.2.6 – Support community groups in facilitating a variety of cultural, community sporting and recreation activities, events and programs.

Operational Plan

Action 2.2.6.1 – Support the Whitsunday community through the facilitation of the community grants and donation programs.

Financial Implications – The funds will be taken from budget code from JC: 2967.10249 – Community Donations (2967) / Sponsorship (10249). YTD Budget remaining \$115,590.91.

Risk Management Implications – Reputational Risk - Providing funding support to events post the COVID-19 events will provide an incentive that will increase tourism and assist local business.

CONSULTATION

Julie Wright – Director Community Services

Rod Cousins – Manager Community Development & Libraries

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

It is recommended that Council:

- a) approve a Gold Sponsorship of \$2,500.00, from budget JC: 2967.10249 – Community Donations (2967) / Sponsorship (10249) for the 2021 Show Whitsunday to be held 18 & 19 June 2021; and
- b) provide in-kind support up to the value of \$3,000.00, from budget code JC: 2967.10642 – Community Donations (2967) / Council In-Kind Support (10642), for the Post Event Clean Up on 20 June 2021.

ATTACHMENTS

Attachment 1 – Request for Sponsorship - Proserpine A P & I Association Inc.

Attachment 1 – Request for Sponsorship - Proserpine A P & I Association Inc.



Proserpine A P & I Association Inc

P.O.Box 150

PROSERPINE 4800

PHONE: [REDACTED] / [REDACTED]

EMAIL: [REDACTED]

WHITSUNDAY REGIONAL COUNCIL

Dear Councillors,

As a valued sponsor of Show Whitsunday we would like to acknowledge and thank Council for their previous contribution towards the continued success of our annual Show. Your support has ensured the continuation of a community event that is now 109 years old and which annually has an attendance of over 10,000 people over its 2 day duration.

We are therefore, once again seeking your support through donation of equipment to assist us with the cleaning up after the show on Sunday 20th June 2021, and a sponsorship towards our wonderful fireworks on Friday 18th June.

We appreciate that sponsors need to see value for money from their sponsorship dollars and have included our current Sponsorship Package Options for your consideration.

We thank you for your past generosity and hope you are able to assist us once again with this worth-while community event. Please advise by email to our new email address reception@showwhitsunday.com.au , the outcome of our request and please forward an electronic copy of your logo for advertising purposes.

Yours Sincerely

[REDACTED]

SHOW SECRETARY

PROSERPINE A. P. & I. ASSOC. INC.



Proserpine A P & I Association Inc.

2021

Platinum Sponsorship \$5000 and over

- * Major naming rights of a selected part of the show negotiated with Show Association.
- * Show attendance family package on provision of mailing address.
- * Sponsor signage or banners displayed in suitable location. (Up to 3 signs or banners)
- * Permanent signage in showgrounds in an agreed location.
- * Logo included on Show Whitsunday's Facebook page.
- * Advert included on Show Whitsunday website.
- * Free Trade Site available. (3m Frontage)
- * 2 Single Passes for the Trade Site.
- * Interview during the show with the Ring Announcer. (Business Promotion)
- * Inclusion in all advertising prior to the Show. This includes Television, Radio, Printed Media and will apply if sponsor has made payment before 1st May each year.
- * Inclusion in relevant Show Schedules of allocated sponsorship with confirmation of sponsorship by 31st March each year.
- * Inclusion in Main Arena PA advertising throughout the course of the 2 day Show.

Gold Sponsorship \$2500 and under \$5000

- * Minor naming rights of a selected event of the show eg Fireworks.
- * Weekend Family Pass to Show Whitsunday on provision of mailing address.
- * Sponsor signage or banners displayed in suitable location. (Up to 3 signs or banners)
- * Permanent signage in showgrounds in an agreed location.
- * Logo included on Show Whitsunday's Facebook page.
- * Advert included on Show Whitsunday website.
- * Free Trade Site available. (3m Frontage)
- * 2 Single Passes for the Trade Site.
- * Interview during the show with the Ring Announcer. (Business Promotion)
- * Inclusion in all advertising prior to the Show. This includes Television, Radio, Printed Media and will apply if sponsor has made payment before 1st May each year.
- * Inclusion in relevant Show Schedules of allocated sponsorship with confirmation of sponsorship by 31st March each year.
- * Inclusion in Main Arena PA advertising throughout the course of the 2 day Show.

Silver Sponsorship - \$1000 and under \$2500

- * 1 Weekend Family Pass to Show Whitsunday.
- * Sponsor signage or banners displayed in suitable location. (Up to 2 signs or banners)
- * Sponsor signage in showgrounds for 12 months in an agreed location.
- * Interview during the show with the Ring Announcer. (Business Promotion)
- * Free Trade Site available (3m Frontage)
- * 2 Single Passes for the Trade Site.
- * Inclusion in all advertising prior to the Show. This includes Television, Radio, Printed Media and will apply if sponsor has made payment before 1st May each year.
- * Inclusion in relevant Show Schedules of allocated sponsorship with confirmation of sponsorship by 31st March each year.
- * Inclusion in Main Arena PA advertising throughout the course of the 2 day Show.

Bronze Sponsorship - \$500 and under \$1000

- * 1 weekend pass for 2 adults.
- * One sign or banner displayed in suitable location
- * Inclusion in all advertising prior to the Show. This includes Television, Radio, Printed Media and will apply if sponsor has made payment before 1st May each year.
- * Inclusion in Main Arena PA advertising throughout the course of the 2 day Show.

Blue Sponsorship - \$250 and under \$500

- * Inclusion in Main Arena PA advertising throughout the course of the 2 day Show.
- * Small sign in area of sponsorship (500mm x 500m)

15. Community Services

15.3 REQUEST FOR DONATION - RATES AND SERVICE CHARGES - WHITSUNDAY CATCHMENT LANDCARE INC.

AUTHOR: Emily Hart – Community Development Officer

RESPONSIBLE OFFICER: Julie Wright – Director Community Services

OFFICER'S RECOMMENDATION

That Council approve:

- a) a donation of \$1,531.90 to Whitsunday Catchment Landcare Inc., equivalent to 100% of the Nett General Rates and 75% of the Nett Service Charges levied for the periods of 1 July to 31 December 2020 and 1 January to 30 June 2021, to be taken from budget code JC: 2967.10086 - Community Donations (2967) / Rates & Services Charges Donations (10086); and**
 - b) the inclusion of Whitsunday Catchment Landcare Inc. on Council's Rates and Service Charges Donations Register for future donations.**
-

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

Whitsunday Catchment Landcare Inc. commenced a lease with Council in May 2020 for a parcel of land at 33 Kelsey Creek Road, Proserpine for their Community Nursery. The organisation also applied for a donation on the Rates and Service charges applicable for the property.

PURPOSE

For Council to consider a request from Whitsunday Catchment Landcare for a donation on the Rates and Service charges for their Community Nursery for the previous period of 1 July to 31 December 2020 and the current period of 1 January to 30 June 2021 and for the organisation to be included on Council's Rates and Service Charges Donations Register.

BACKGROUND

As per Council's Donations on Rates & Services Charges for Not for Profit Organisations Policy, Whitsunday Catchment Landcare has requested Council's consideration for a donation of 100% of the Nett General Rates and 75% of the Nett Service Charges applicable.

Council was unable to process the original request for donation until a land valuation on the property was completed by the Department of Natural Resources, this was received in February 2021. Therefore, a donation on the Rates and Service Charges for the previous period of 1 July to 31 December 2020 as well as the current period of 1 January to 30 June 2021 is to be considered.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulation 2012

ANALYSIS

Rates and Service Charges – 1 July 2020 to 31 December 2020			
Item	Nett Rates (\$)	Donation (%)	Donation (\$)
Nett General Rates	\$555.75	100%	\$555.75
Nett Service Charges	\$280.25	75%	\$210.20
Total			\$765.95
Rates and Service Charges – 1 January 2021 to 30 June 2021			
Item	Nett Rates (\$)	Donation (%)	Donation (\$)
Nett General Rates	\$555.75	100%	\$555.75
Nett Service Charges	\$280.25	75%	\$210.20
Total			\$765.95
Total Donation Amount			\$1,531.90

Council has the following options:

Option 1 – Council approve the donation request and include the Whitsunday Catchment Landcare Inc. on Council's Rates and Service Charges Donation register.

Option 2 – Council decline the donation request from the Whitsunday Catchment Landcare Inc.

STRATEGIC IMPACTS

Corporate Plan

Outcome 2.2 – Our region is inclusive and motivated by a range of social, cultural and recreation services.

Strategy 2.2.6 – Support community groups in facilitating a variety of cultural, community, sporting and recreation activities, events and programs.

Operational Plan

Action 2.2.6.1 – Support the Whitsunday community through the facilitation of the community grants and donations program.

Financial Implications – The funding for the support will be taken from budget code JC: 2967.10086 - Community Donations (2967) / Rates & Services Charges Donations (10086). YTD budget remaining is \$35,800.00.

Risk Management Implications – The financial assistance of organisations will ensure Council is portrayed in a positive manner.

CONSULTATION

Julie Wright – Director Community Services

Rod Cousins – Manager Community Development & Libraries

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

It is recommended that Council approve the donation for the Whitsunday Catchment Landcare Inc. from budget code JC: 2967.10086 - Community Donations (2967) / Rates & Services Charges Donations (10086) and include the organisation on Council's Rates and Service Charges Donations Register for future donations.

ATTACHMENTS

Attachment 1 – Donation Request - Rates and Service Charges - Whitsunday Catchment Landcare Inc.

Attachment 1 – Donation Request - Rates and Service Charges - Whitsunday Catchment Landcare Inc.



Whitsunday Catchment Landcare Inc.
33 Kelsey Creek Road
Proserpine 4800
Phone: [REDACTED]
Email: [REDACTED]
ABN: 21 925 782 588



Attention:
Mr. R. Fergusson
CEO Whitsunday Regional Council

Dear Mr. Ferguson,

On behalf of the Whitsunday Catchment Landcare (WCL) Management Committee, members & volunteers, I write to request that Whitsunday Regional Council consider donating the costs associated with general and water rates, assigned to the WCL Community Nursery site at 33 Kelsey Creek Road, Proserpine, for the 2021 year and into the future.

WRC has provided WCL in-kind support via the provision of the nursery site and irrigation water since the Community Nursery was established in 2004/5. Whitsunday Catchment Landcare negotiated a 10 year lease for the Community Nursery site with WRC in mid-2020 and we have been waiting for the QLD Valuer General's Department to issue the Land Valuation Notice, which has been received recently. Subsequent to the receipt of the valuation, WRC has issued a Supplementary Rates Notice (Reference No: 1302751) to WCL on the 9th April, 2021.

WCL became an incorporated organisation in 1998 and our organisation has been and is an active contributor to our local community. WCL currently has forty two registered volunteers and sixty four members and we run a twice weekly volunteer program at the Community Nursery. WCL and our volunteers produce approximately twenty thousand native tube stock annually and these plants are used in revegetation projects that are funded by external grants, plant supply contracts or sold to local residents and businesses. WCL annually offers all schools in the LGA free trees for National Tree Day and engages with Proserpine State High School students, for eight sessions per year at the Community Nursery to develop plant propagation skills and workplace experience. In the last five years, WCL has administered over one million dollars in grants and contracts which our organisation has spent within our local community.

WCL is planning to move our office administration to the nursery site and are actively pursuing grants to fund the infrastructure required to consolidate our organisation at the site. WCL employs four part-time staff and we have recently been funded by the QLD State government under the Reef Assist Program to employ and train two full-time staff as response to the reduction of local employment opportunities from the impacts of Covid 19.

WCL hopes that our demonstrated active and long term commitment to the Whitsunday region will be sufficient to encourage WRC to favourably consider our request for the generous donation of general & water rates for the Community Nursery site into the foreseeable future.

Thank you for your time in considering this matter. Please don't hesitate to contact me should you require further information.

Yours sincerely,

[REDACTED]
[REDACTED]

Coordinator
Whitsunday Catchment Landcare Inc.

15. Community Services

15.4 TEMPORARY CLOSURE - KINGS BEACH, BOWEN 18-31 JULY 2021 AND DENISON PARK, BOTANICAL GARDENS 8 JULY 2021 TO 3 AUGUST 2021

AUTHOR: Julie Wright – Director Community Services

RESPONSIBLE OFFICER: Julie Wright – Director Community Services

OFFICER'S RECOMMENDATION

That Council temporarily close:

- a) **Kings Beach, Bowen from the mouth of Sandhill Creek from 5:00am Sunday, 18 July 2021 to 5:00am Saturday, 31 July 2021, and,**
- b) **Denison Park, Bowen Botanical Gardens from 5:00am Thursday, 8 July 2021 to 5:00am Tuesday, 3 August 2021,**

in accordance with *Whitsunday Regional Council Local Law No. 4 (Local Government Controlled Areas, Facilities and Roads) 2014 to conduct Exercise Talisman Sabre 2021 activities.*

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

To temporarily close Kings Beach, Bowen from the mouth of Sandhill Creek from 5:00am Sunday, 18 July 2021 to 5:00am Saturday, 31 July 2021 and Denison Park, Bowen Botanical Gardens from 5:00am Thursday, 8 July 2021 to 5:00am Tuesday, 3 August 2021, in accordance with *Whitsunday Regional Council Local Law No. 4 (Local Government Controlled Areas, Facilities and Roads) 2014* to enable the area to be used by the Department of Defence to conduct Exercise Talisman Sabre 2021 activities.

PURPOSE

To temporarily close Kings Beach, Bowen from the mouth of Sandhill Creek from 5:00am Sunday, 18 July 2021 to 5:00am Saturday, 31 July 2021 and Denison Park, Bowen Botanical Gardens from 5:00am Thursday, 8 July 2021 to 5:00am Tuesday, 3 August 2021, in accordance with *Whitsunday Regional Council Local Law No. 4 (Local Government Controlled Areas, Facilities and Roads) 2014* to enable the area to be used by the Department of Defence to conduct Exercise Talisman Sabre 2021 activities including landing of military boats, landing craft, and hovercraft within the intertidal area plus the driving along the beach by military vehicles along with land based training activities.

BACKGROUND

At an Ordinary Meeting held 16 May 2018, Council resolved the following:

Council resolves to temporarily close Kings Beach Bowen, from the mouth of Sandhill Creek from 8.00am Monday 28th May 2018 to 8.00am Friday 15th June, 2018 in accordance with Whitsunday Regional Council Local Law No. 4 (Local Government Controlled Areas, Facilities and Roads) 2014.

At an Ordinary Meeting held 10 April 2019, Council resolved the following:

Council resolve to temporarily close Kings Beach, Bowen from the mouth of Sandhill Creek from 5:00am Monday, 22 July 2019 to 5:00am Wednesday, 24 July 2019 in accordance with Whitsunday Regional Council Local Law No. 4 (Local Government Controlled Areas, Facilities and Roads) 2014.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009

Local Government Regulation 2012

Whitsunday Regional Council Local Law & Subordinate Local Law No. 2 (Animal Management) 2014

Whitsunday Regional Council Local Law & Subordinate Local Law No. 4 (Local Government Controlled Areas, Facilities and Roads) 2014

ANALYSIS

A land and sea defence exercise known as Talisman Sabre is being conducted in and around the Bowen area from 8 July 2021 to 3 August 2021.

Council is in receipt of a request to close Kings Beach, Bowen by the Australian, American, New Zealand, Japanese, British, Canadian and the Republic of Korea Defence Forces for amphibious training activities commencing at approximately 5:00am on Sunday, 18 July 2021 and concluding at approximately 5:00am Saturday, 31 July 2021. A second request has also been received to close Denison Park, Bowen Botanical Gardens from 5:00am Thursday, 8 July 2021 to 5:00am Tuesday, 3 August 2021 for land based training activities.

In accordance with Whitsunday Regional Council Local Law No. 4 (Local Government Controlled Areas, Facilities and Roads) 2014 Part 2 Section 8 – Power of closure of local government controlled areas –

- (a) The local government may, by resolution, temporarily close a local government controlled area to public access—
 - (a) to carry out construction, maintenance, repair or restoration work; or
 - (b) to protect the health and safety of a person or the security of a person's property; or
 - (c) because of a fire or other natural disaster; or
 - (d) to conserve or protect the cultural or natural resources of the area or native wildlife.
- (b) A resolution under subsection (1)—
 - (a) must state a period, not greater than 6 months, during which the area will be closed; and
 - (b) must be revoked by the local government as soon as practicable after the local government becomes satisfied that the reason for making the resolution no longer exists.

Kings Beach, Bowen is a designated Dog and Horse Exercise Area in accordance with *Whitsunday Regional Council Local Law No. 2 (Animal Management) 2014*. Therefore, it is considered the beach be closed to protect the health and safety of the public that may utilise the area to exercise their dog/s or horses.

STRATEGIC IMPACTS

Financial Implications – Approval of the recommendation will require the installation of signs including a Variable Message Board at a cost of approximately \$1,500 in total.

Risk Management Implications – N/A

CONSULTATION

Adam Hagy – Director Customer Experience
John Gwydir – Executive Manager Roads and Drainage
Tony Schulz – Whitsunday Coast Airport Manager

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

It is recommended that Council temporarily close:

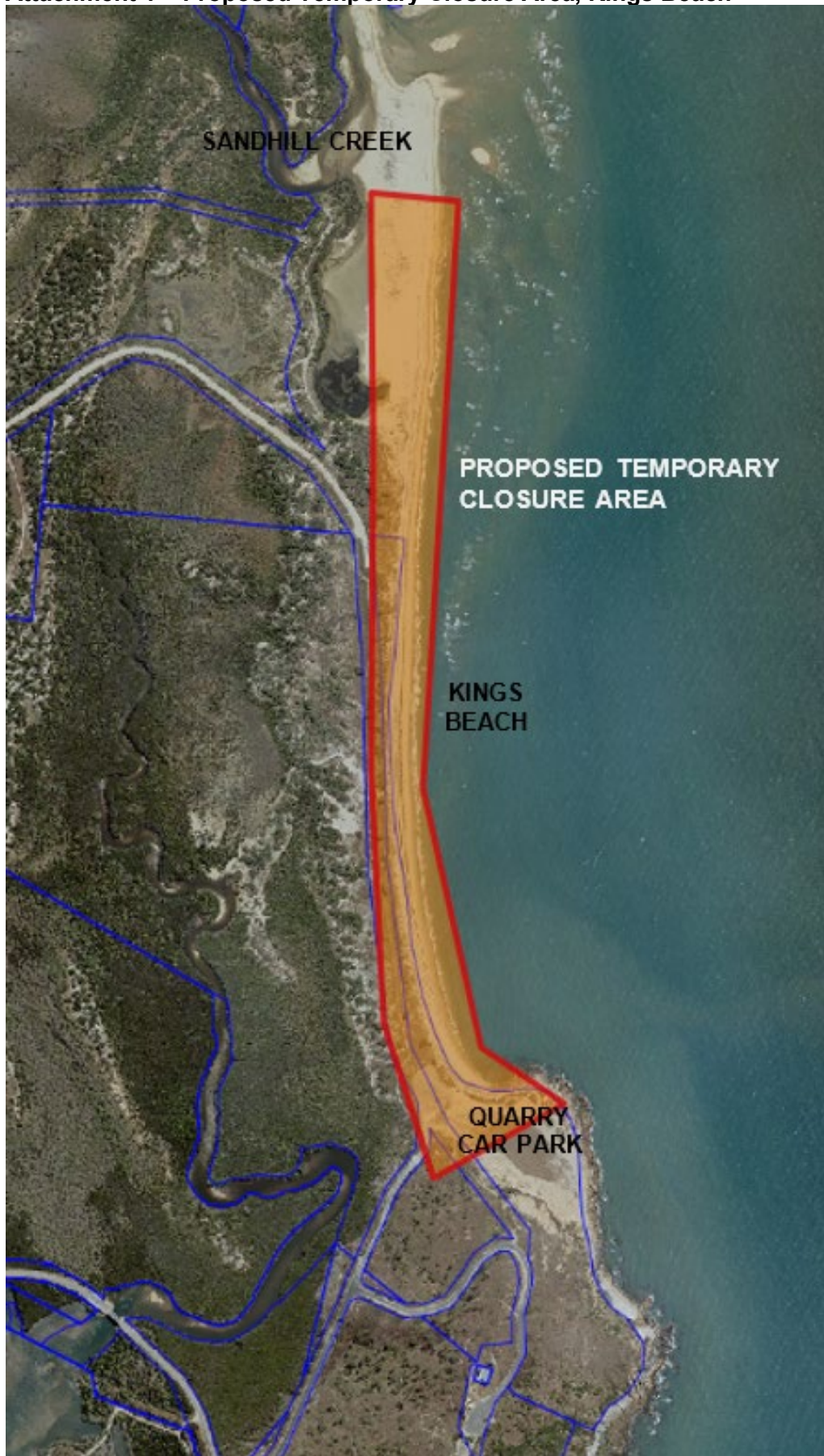
- a) Kings Beach, Bowen from the mouth of Sandhill Creek from 5:00am Sunday, 18 July 2021 to 5:00am Saturday, 31 July 2021, and,
- b) Denison Park, Bowen Botanical Gardens from 5:00am Thursday, 8 July 2021 to 5:00am Tuesday, 3 August 2021,

in accordance with *Whitsunday Regional Council Local Law No. 4 (Local Government Controlled Areas, Facilities and Roads) 2014*.

ATTACHMENTS

Attachment 1 – Proposed Temporary Closure Area, Kings Beach
Attachment 2 – Proposed Temporary Closure Area, Denison Park

Attachment 1 – Proposed Temporary Closure Area, Kings Beach



Attachment 2 – Proposed Temporary Closure Area, Denison Park



15. Community Services

15.5 COMMUNITY SERVICES - MONTHLY REPORT - APRIL 2021

AUTHOR: Julie Wright – Director Community Services

RESPONSIBLE OFFICER: Julie Wright – Director Community Services

OFFICER'S RECOMMENDATION

That Council receive the Community Services Monthly Report for April 2021.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

To provide an overview of the Community Services Directorate for the month of April 2021.

PURPOSE

The purpose of the report is to set out an account of statistics pertaining to the functions of each branch within Community Services.

BACKGROUND

The Community Services Directorate has a departmental vision of a prosperous, liveable, and sustainable Whitsundays. The directorate's purpose is to lead the delivery of economic, social, environmental, and recreational outcomes for the Whitsundays through services in partnership with stakeholders.

The directorate's vision is delivered by bringing together the functions of Community Development & Libraries, Aquatic Facilities & Caravan Parks, Environmental Health & Local Laws, Natural Resource Management & Climate, Customer Service, Cultural Heritage and Proserpine Entertainment Centre.

STATUTORY/COMPLIANCE MATTERS

N/A

ANALYSIS

This report provides an overview of Whitsunday Regional Council's Community Services Directorate for the 2020/2021 financial year with particular focus on the month of April 2021.

Option 1 – Receive the Community Services Monthly Report.

Option 2 – Decline the Community Services Monthly Report.

STRATEGIC IMPACTS

Corporate Plan

Outcome 1.1 – Our leadership engages with the community and provides open, accountable, and transparent local government.

Strategy 1.1.1 – Provide sound, competent leadership as to maximise the organisation's operational performance, productivity, and efficiency.

Operational Plan – N/A

Financial Implications – N/A

Risk Management Implications – Regular reporting on the Directorate's progress and achievements ensures accountability and fosters a positive culture.

CONSULTATION

Rod Cousins – Manager Community Development & Libraries
Shane Douglas – Manager Customer Service
Scott Hardy – Coordinator Natural Resource Management & Climate
Milton Morsch – Coordinator Environmental Health & Local Laws
Katie Boyd – Manager Proserpine Entertainment Centre
Monique Stevens – Administration Coordinator Community Services

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

It is recommended that Council receive the Community Services Monthly Report for April 2021.

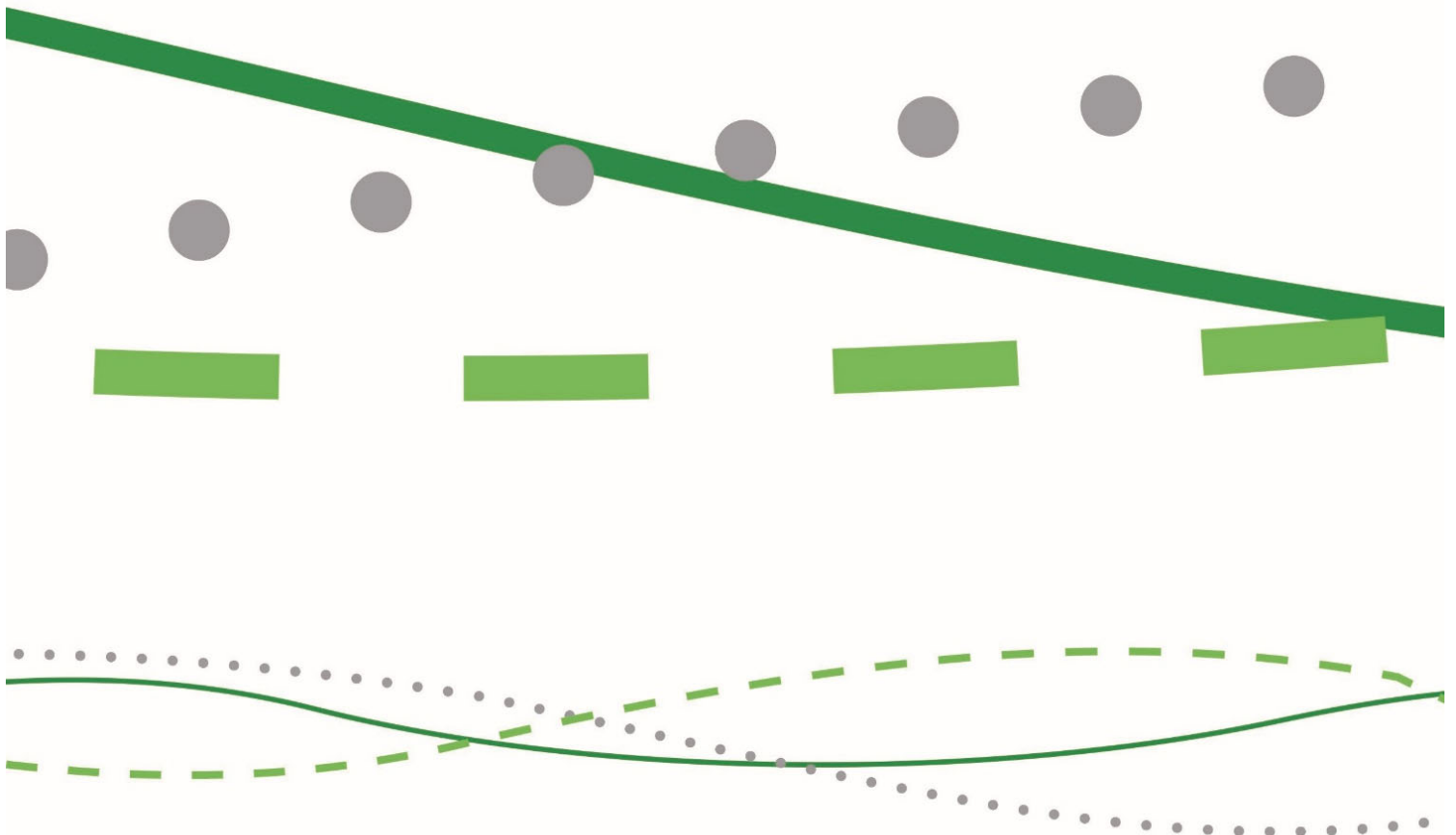
ATTACHMENTS

Attachment 1 – Community Services Monthly Report - April 2021

Community Services

Community Development & Libraries
Aquatic Facilities & Caravan Parks
Environmental Health & Local Laws
Natural Resource Management & Climate
Customer Service
Cultural Heritage

Monthly Report | April 2021



Director's Report

April 2021 saw the Community Services Team undertake several events, activities and projects.

ANZAC Day Services were held across the region after not being able to proceed in 2020 due to COVID-19. The Dawn and Main Services (8 in total) in each township (8 in total) were very well attended. Community Development along with other Branches within Council, including Roads & Drains + Parks & Gardens, assisted with in-kind support.

The following are the average monthly occupancy rates at each of Council's Caravan Parks:

- Proserpine Tourist Park – 43.6% a 24.1% increase from April 2020.
- Wangaratta Caravan Park – 37.4% a 20% increase from April 2020.

Aquatic Facilities totalled 16,240 attendance for April 2021 an overall total decrease from March 2021 of 32% across the region.

- Airlie Lagoon increased by 44.8% to 10,500
- Bowen Pool decreased by 73.7% to 2,148
- Collinsville Pool decreased by 54.5% to 815
- Proserpine Pool decreased by 58.7% to 2,777

The Bowen Work Camp team contributed a total of 540 hours for mowing, landscaping and both Community and Council assistance.

The Community Services Team received 314 CRM's for April with the Environmental Health and Local Law units receiving 264 complaints/requests for the month.

Inspections at Lake Proserpine & Proserpine RV Park have nearly doubled from March 2021 with the opening of the Proserpine RV park and increased camping numbers to Lake Proserpine.

An overall food inspection compliance average for food business inspections continues to increase to 93.5% through both continual education and compliance actions by the Environmental Health Officers.

The Region's Libraries monthly attendance has decreased however borrowings have increased from March 2021 including e-Library.

- Attendance 7,909 – 17.8% decrease
- Borrowings 18,619 – 21% increase
- e-Library 5,183 – 7.39% increase

The brand new Libraries website went live last month with over 2,000 views in April.

Cannonvale Library completed delivery of this round of Tech Savvy Seniors Queensland Program during April. 6 people attended the final 2 sessions of Introduction to Smartphones and Introduction to Tablets.

Numbers attending school holiday activities were down due to social distancing restrictions, but were still well attended, given these constraints. 164 people (106 children and 58 adults) attended over the 10 sessions. A variety of STEAM activities were offered including Snap Circuits (learning the basics of electricity); Grass Hair Trolls (planting then making and decorating troll heads); Chess; Watercolour Art; and creating Personalised Wooden Door Hangers.



Photo 1: Snap Circuit Activity - Cannonvale Library

The Community Services Administration Officers' statistics for April 2021 include the following:

- Correspondence Generated – 707 items
- Civica & ECM Registrations – 1,844 tasks
- 1,810 Telephone Calls (internal and external)

Customer Service saw 1,224 visitors through the service centres, a decrease of 59.7% from previous month. The main enquiries were Rates and Water Charges + Local Laws & Enforcement issues.

Telephone calls received decreased by 27.8% from the previous month to 4,245 calls, with 80.71% resolved at the first point of contact. The After Hours Call Centre fielded 276 calls for the month of April, a decrease of 3.8% from the previous month.

Customer Requests submitted across the organisation for April 2021 was 881 a decrease of 20.7% from March 2021.

Council's Off-Street Carparks generated \$80,901 for the month with 12,479 transactions, an increase of 33.8% from March 2021.

The Climate Hub had a Facebook Post reach of 2,884 for April + 218 Facebook Followers and 133 Website Unique Visitors.

Natural Resource Management's Pest Management Projects for April 2021 include:

- Contractors are continuing to work on the RMPC Declared Weed Program.
- Contractors engaged to remove Leucaena from Coral Esplanade and Shingley Drive.
- Letters sent to residents of Gregory Cannon Valley Road advising of the presence of Giant Sensitive Weed.
- Flying Fox assessments have been completed on roosts at Pelican Park, Collinsville (822 Black Flying Fox in 10 trees in the Council

Park) and Faust Street, Proserpine (30-40 Black Flying Fox). The Department of Environment & Science have been notified with management options are being discussed.

- Ground baiting for the Yellow Crazy Ants at Funnel Bay was conducted on 27 April 2021 and both aerial and ground baiting of the Yellow Crazy Ants at Shute Harbour is schedule for 19 May 2021.
- Hamilton Island Enterprises are coordinating the baiting of the Yellow Crazy Ant infestation on the island with Council's baiting dates.
- Application submitted for Round 6 Grant Funding for the Queensland Feral Pest Initiative for 1080 Baiting Assistance.
- Commencement of the feral animal aerial shooting in coastal areas from Inkerman to Bloomsbury as part of the Nest to Ocean Turtle Protection Program.

Julie Wright
Director Community Services

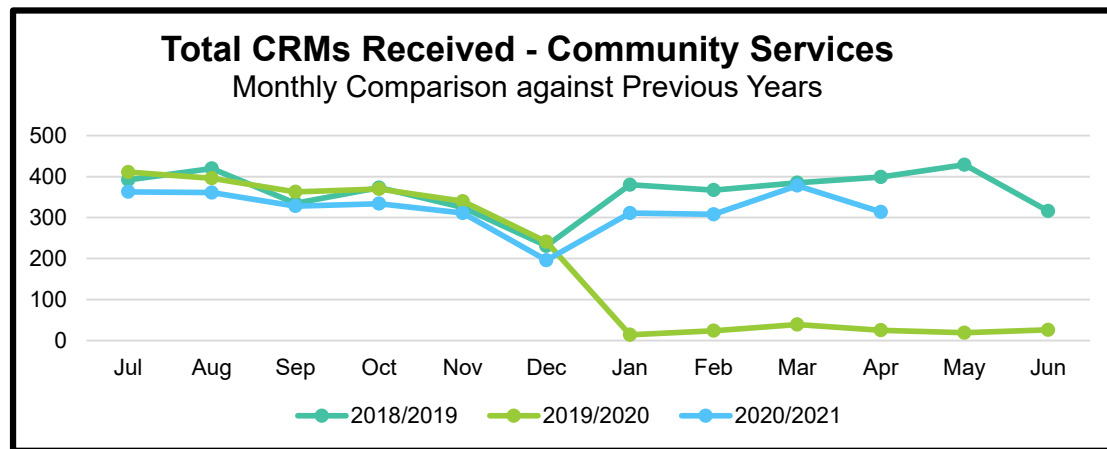
General

The Community Services Directorate has a departmental vision of a prosperous, liveable, and sustainable Whitsundays. The directorate's purpose is to lead the delivery of economic, social, environmental, and recreational outcomes for the Whitsundays through services in partnership with stakeholders.

The directorate's vision is delivered by bringing together the functions of Community Development & Libraries, Aquatic Facilities & Caravan Parks, Environmental Health & Local Laws, Natural Resource Management & Climate, Customer Service, Cultural Heritage & Collinsville Independent Living Facility.

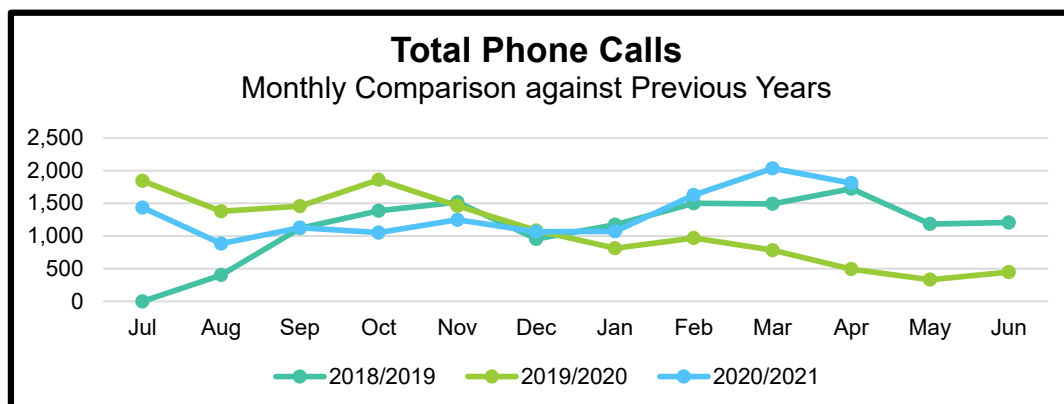
Customer Request Management (CRM)

Service	YTD	Feb	Mar	Apr	Monthly Trend
Community Development					
CRM Received	84	15	9	5	↓
CRM Completed	64	12	6	3	↓
Library Services					
CRM Received	2	0	0	1	↑
CRM Completed	2	0	0	1	↑
Aquatic Facilities					
CRM Received	34	3	9	0	↓
CRM Completed	21	2	7	0	↓
Caravan Parks					
CRM Received	7	1	0	0	–
CRM Completed	4	0	0	0	–
Environmental Health & Local Laws					
CRM Received	2,743	263	311	264	↓
CRM Completed	2,261	225	253	215	↓
Parking					
CRM Received	35	2	4	7	↑
CRM Completed	30	2	4	7	↑
NRM & Climate					
CRM Received	178	15	36	27	↓
CRM Completed	58	1	12	4	↓
Customer Service / E-Services					
CRM Received	121	9	9	10	↑
CRM Completed	109	6	9	10	↑
Total CRMs for Community Services					
CRM Received	3,204	308	378	314	↓
CRM Completed	2,549	248	291	240	↓



Administration Officers

Service	YTD	Feb	Mar	Apr	Monthly Trend
Correspondence Generated	7,414	939	804	707	↓
ECM Task List	6,543	615	581	504	↓
Civica Registers	10,226	963	1,021	1,027	↑
Data Input	5,498	603	891	636	↓
CRMs Generated	781	77	131	96	↓
CRMs Closed	726	127	117	95	↓
Phone Calls - Internal	9,041	1,032	1,349	1,230	↓
Phone Calls - External	4,310	595	684	580	↓
Phone Calls - Total	13,351	1,627	2,033	1,810	↓
ECM Registering	6,769	867	777	721	↓
Purchase Orders	525	71	63	80	↑
Receipt Invoices	680	91	83	98	↑
Reports	545	88	80	74	↓



Community Development

The Community Development branch is responsible for assessing and acquitting community grants, developing and maintaining various community development related policies and registers, developing, and implementing various community programs such as cultural and recreational programs as well as maintaining various community facilities.

Operations

Service	YTD	Feb	Mar	Apr	Monthly Trend
Grant Applications					
Facility Management - Approved	2	0	0	0	–
Facility Management - Approved (\$)	40,000	0	0	0	–
Junior Elite Athlete - Approved	2	0	1	0	↓
Junior Elite Athlete - Approved (\$)	200	0	100	0	↓
RADF - Received	7	3	0	0	–
RADF - Approved	6	0	5	0	↓
RADF - Approved (\$)	28,965	0	26,500	0	↓
RADF - Acquittals	5	1	0	1	↑
Special Projects - Received	10	3	0	1	↑
Special Projects - Approved	9	4	0	0	–
Special Projects - Approved (\$)	108,396	61,200	0	0	–
Special Projects - Acquittals	5	1	0	1	↑
Sport & Rec Club - Received	45	2	5	5	–
Sport & Rec Club - Approved	41	1	2	3	↑
Sport & Rec Club - Approved (\$)	99,500	1,500	6,000	3,000	↓
Donation & Sponsorship Requests					
Donation Requests - Received	35	10	3	2	↓
Donation Requests - Approved	29	8	5	2	↓
Donation Requests - Approved (\$)	73,806	5,750	5,026	4,900	↓
Fee Waivers - Approved	28	3	6	7	↑
Fee Waivers - Approved (\$)	28,226	1,990	1,730	13,394	↑
Sponsorships - Received	15	3	5	4	↓
Sponsorships - Approved	8	1	3	1	↓
Sponsorships - Approved (\$)	31,002	5,000	16,000	2,500	↓
Sponsorships - Approved (in kind)	12,001	0	0	2,000	↑
Sponsorships - Acquittals	3	0	0	1	↑
Events					
Council Events - External - Completed	17	0	1	8	↑
Council Events - External - Participants	5,538	0	85	5,000	↑
Council Events - Internal - Completed	11	1	1	0	↓
Council Events - Internal - Participants	466	70	40	0	↓

Competition Results for Junior Elite Athlete Recipients:

- Mathew Belyea NQ School Sports Cricket team finished 7th overall, out of the 12 teams, reflecting well in regional teams. The carnival in Toowoomba was a pinnacle for the 12yr old boys, most of who have been trialling for a spot on this team since they were 10 years old. The comradery on the team was notable and lifelong friendships were forged.

Events:

External:

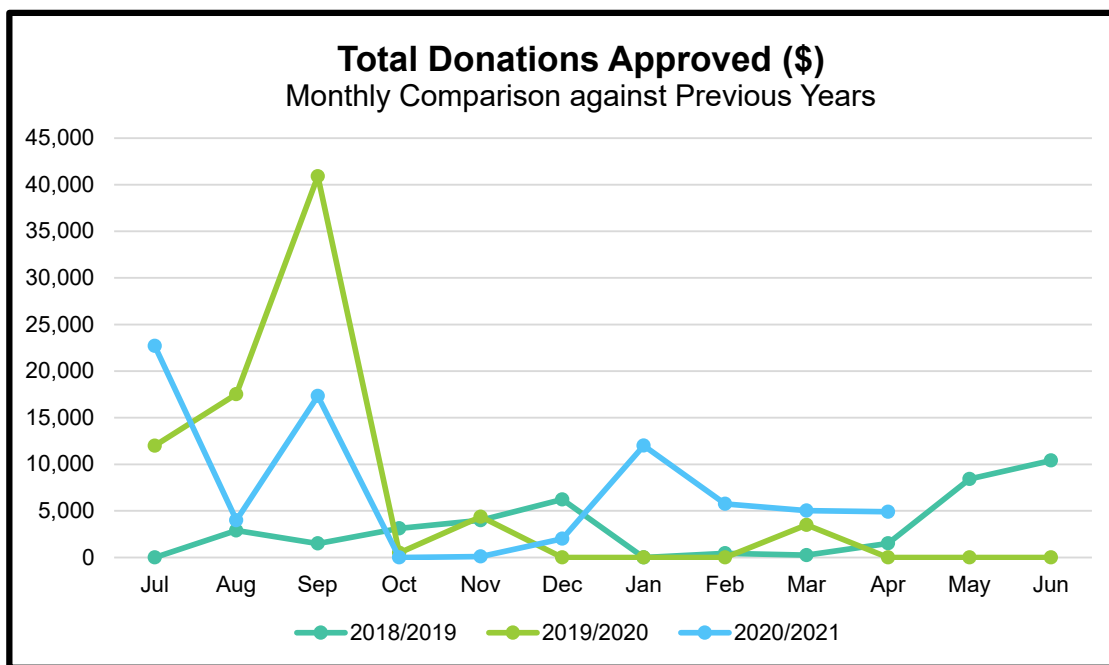
- ANZAC Day Services x 8

Internal:

- Nil

Special Project Grants Successful Recipients:

- Round 3 is currently open and closes Friday, 28 May 2021.

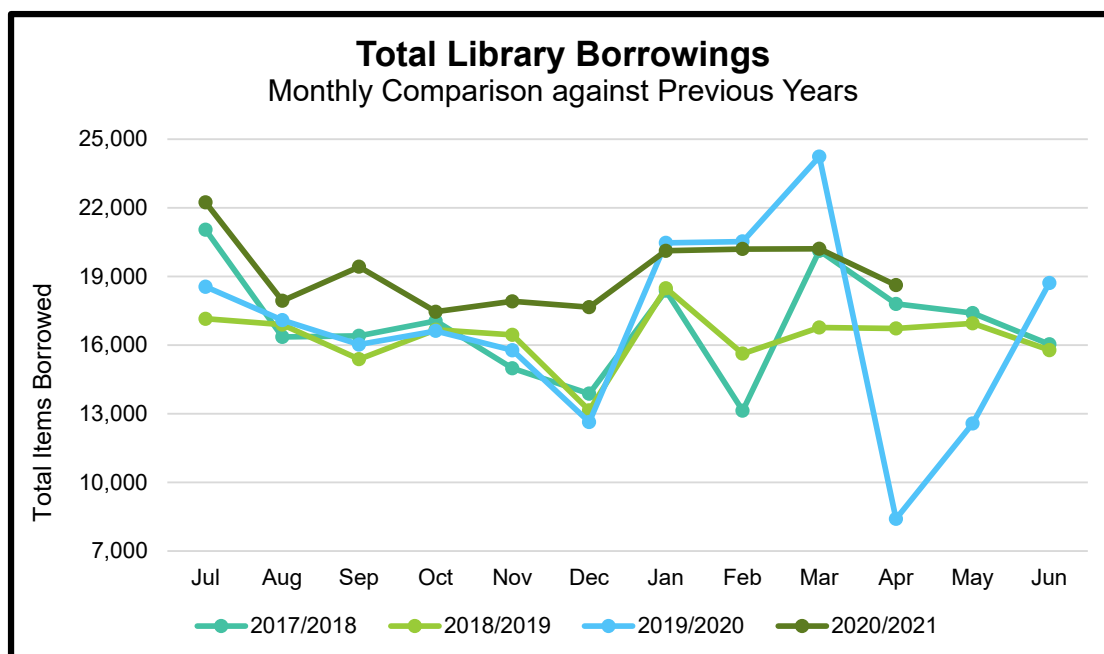


Library Services

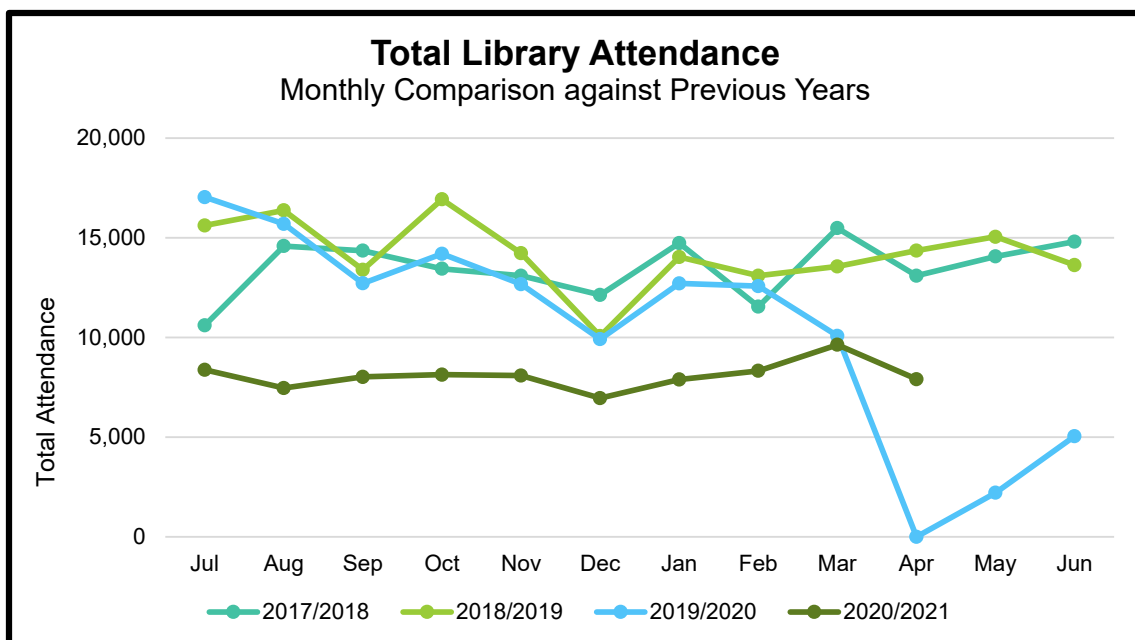
The Library Services branch is responsible for the provision of customer-centric services and resources to meet the information, recreation, cultural and lifelong learning needs of individuals and groups within the Whitsundays. The branch responsibilities include the design and delivery of library programs, promotion and marketing, collection development and maintenance, information/digital literacy opportunities, outreach, and service extension.

Operations

Service	YTD	Feb	Mar	Apr	Monthly Trend
Library Resources Acquired					
Bowen & Collinsville Libraries	2,402	150	370	191	↓
Cannonvale Library	3,943	356	422	243	↓
Proserpine Library	2,116	154	219	194	↓
e-Library	408	32	64	41	↓
Library Resources Borrowed					
Bowen Library	34,352	3,395	3,896	3,714	↓
Cannonvale Library	63,451	6,306	6,981	6,157	↓
Collinsville Library	4,077	401	526	452	↓
Proserpine Library	37,351	3,389	3,980	3,113	↓
e-Library	52,550	6,709	4,826	5,183	↑
Mobile Library	0	0	0	0	–
Library Attendance					
Bowen Library	23,110	2,311	2,943	2,492	↓
Cannonvale Library	33,279	3,463	3,917	3,212	↓
Collinsville Library	5,452	530	364	383	↑
Proserpine Library	18,956	2,025	2,409	1,822	↓



Service	YTD	Feb	Mar	Apr	Monthly Trend
First 5 Forever (F5F)					
Resources - Acquired	969	3	8	600	↑
Resources - Borrowed by Branches	310	25	87	25	↓
Community Partnership Interactions	218	37	10	13	↑
Toolkits Distributed	84	8	21	6	↓
F5F In Library - Activities Held					
Bowen Library	66	8	9	4	↓
Cannonvale Library	101	12	19	9	↓
Collinsville Library	37	4	5	2	↓
Proserpine Library	77	12	15	6	↓
F5F In Library - Activities Attendance					
Bowen Library	672	147	185	50	↓
Cannonvale Library	1,498	268	294	145	↓
Collinsville Library	204	41	15	9	↓
Proserpine Library	869	193	231	70	↓
F5F Community Outreach - Events Held					
Bowen Library	9	2	2	0	↓
Cannonvale Library	13	1	3	0	↓
Collinsville Library	1	0	0	0	–
Proserpine Library	27	1	4	2	↓
F5F Community Outreach - Events Attendance					
Bowen Library	198	46	25	0	↓
Cannonvale Library	347	0	43	0	↓
Collinsville Library	23	0	0	0	–
Proserpine Library	329	9	33	39	↑



Service	YTD	Feb	Mar	Apr	Monthly Trend
In Library Programs - Events Held					
Bowen Library - Adults	32	19	12	1	↓
Bowen Library - Children	35	4	4	11	↑
Cannonvale Library - Adults	33	6	9	4	↓
Cannonvale Library - Children	58	12	13	16	↑
Collinsville Library - Adults	0	0	0	0	–
Collinsville Library - Children	7	0	0	4	↑
Proserpine Library - Adults	48	5	15	3	↓
Proserpine Library - Children	33	3	4	7	↑
In Library Programs - Events Attendance					
Bowen Library - Adults	125	70	47	8	↓
Bowen Library - Children	252	6	10	66	↑
Cannonvale Library - Adults	172	34	35	18	↓
Cannonvale Library - Children	993	265	203	295	↑
Collinsville Library - Adults	0	0	0	0	–
Collinsville Library - Children	14	0	0	6	↑
Proserpine Library - Adults	220	31	75	9	↓
Proserpine Library - Children	297	16	19	64	↑
Community Outreach - Events Held					
Bowen Library - Adults	39	4	5	3	↓
Bowen Library - Children	0	0	0	0	–
Cannonvale Library - Adults	41	4	5	4	↓
Cannonvale Library - Children	0	0	0	0	–
Collinsville Library - Adults	4	0	0	4	↑
Collinsville Library - Children	0	0	0	0	–
Proserpine Library - Adults	43	4	5	4	↓
Proserpine Library - Children	80	0	0	0	–
Community Outreach - Events Attendance					
Bowen Library - Adults	234	26	25	23	↓
Bowen Library - Children	0	0	0	0	–
Cannonvale Library - Adults	267	28	30	25	↓
Cannonvale Library - Children	0	0	0	0	–
Collinsville Library - Adults	24	0	0	24	↑
Collinsville Library - Children	0	0	0	0	–
Proserpine Library - Adults	484	45	49	40	↓
Proserpine Library - Children	0	0	0	0	–
Public Computer Usage					
Bowen Library	4,118	410	445	368	↓
Cannonvale Library	5,929	639	655	542	↓
Collinsville Library	109	12	11	18	↑
Proserpine Library	2,586	227	240	190	↓

Bowen Work Camp

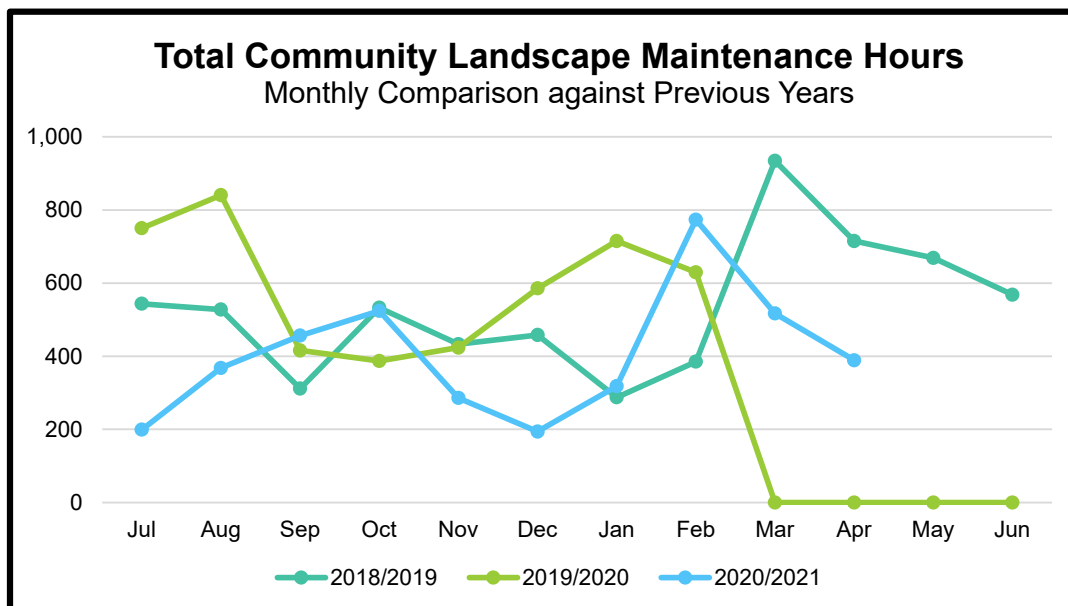
Council partners with Queensland Corrective Services to provide beneficial works projects for the community and rehabilitate offenders with their return to society. They perform a multitude of tasks including maintenance of fences, cemeteries, sportsgrounds and showgrounds, propagation of plants and they also participate in many restoration and general maintenance projects.

Operations

Service	YTD	Feb	Mar	Apr	Monthly Trend
Community Landscape Maintenance Hours	4,024	773	517	389	↓
Community Indoor Tasks Hours	772	119	100	50	↓
New Project Assessment Hours	12	1	1	1	–
WRC Landscape Maintenance Hours	583	17	113	26	↓
WRC Nursery Maintenance/Propagation Hours	206	12	5	0	↓
WRC Indoor Tasks Hours	170	29	47	12	↓
QCS Compound Duties Hours	1,215	96	138	62	↓

Projects

Project	Status	% Complete	Budget
Bowen River Rodeo – Site Maintenance	In Progress	50%	✓
Whitsunday Moto Sports Club	In Progress	25%	✓



Aquatic Facilities & Caravan Parks

The Recreation Services branch is responsible for delivering recreation and youth programs that activate our public and open spaces, supporting recreation groups to secure funding for projects, maintaining Council's caravan parks and aquatic facilities, and master planning for future sport and recreation assets.

Aquatic Facilities – Operations

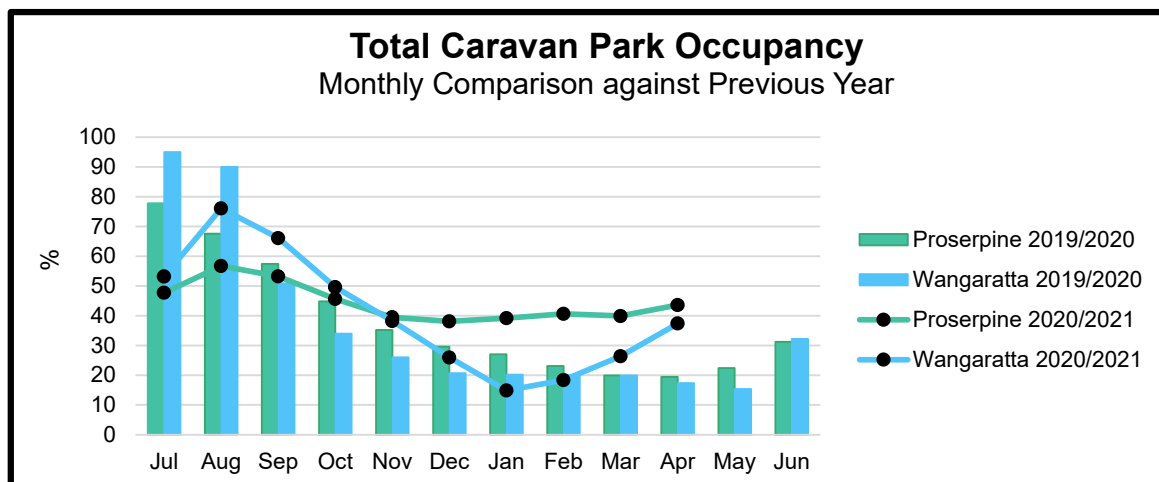
Service	YTD	Feb	Mar	Apr	Monthly Trend
Airlie Beach Lagoon – Total Users	104,877	6,820	7,242	10,500	↑
Airlie Beach Lagoon – Total Offences	6,276	416	542	597	↑
Pool Attendance – Bowen	52,425	7,316	8,239	2,148	↓
Pool Attendance – Collinsville	17,444	2,381	1,792	815	↓
Pool Attendance – Proserpine	49,309	6,331	6,734	2,777	↓

Caravan Parks – Operations

Service	YTD	Feb	Mar	Apr	Monthly Trend
Proserpine Tourist Park					
Occupancy (%)	44.4	40.6	39.9	43.6	↑
Revenue (\$)	264,781	18,657	22,485	29,477	↑
Accumulated Revenue - Laundry Service (\$)	4,096	622	429	414	↓
Wangaratta Caravan Park					
Occupancy (%)	40.6	18.3	26.4	37.4	↑
Revenue (\$)	376,899	14,269	20,761	37,675	↑
Accumulated Revenue - Laundry Service (\$)	4,821	134	189	378	↑

Caravan Parks Occupancy – Yearly Comparison for April

Service	2018	2019	2020	2021	Yearly Trend
Occupancy (%)					
Proserpine Tourist Park	19.9	25.8	19.5	43.6	↑
Wangaratta Caravan Park	20.1	23.4	17.4	37.4	↑

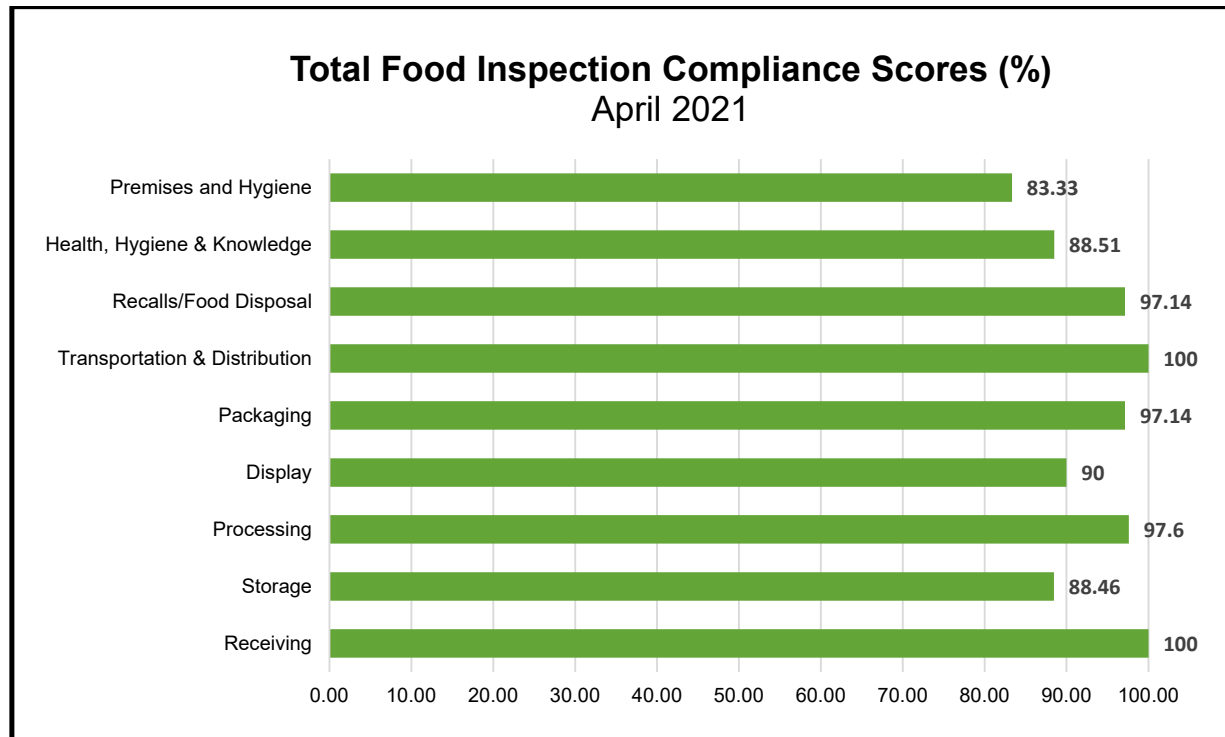


Environmental Health & Local Laws

The Environmental Health & Local Laws branch is responsible for regulation of all local laws and laws associated with Environmental Protection and Public Health. The Environmental Health Unit is responsible for licensing and inspection of food and accommodation premises, assessment of liquor licensing referrals, provides development conditions and the protection of the environment and public health. The Local Laws unit licenses prescribed activities and addresses all breaches of Local Laws including animal control and property compliance involving vegetation, accumulation and temporary homes. Local Laws is also responsible for maintaining the animal impoundment facility, on/off-street car parking compliance and commercial parking operations. The branch is active in development, review and maintenance of related policies and registers.

Environmental Health – Operations

Service	YTD	Feb	Mar	Apr	Monthly Trend
Environmental Health					
Environmental Health – Plan Approval Applications Received	48	5	8	9	↑
Environmental Health Applications Received	61	5	11	9	↓
Food Safety Programs Received	0	0	0	0	–
Liquor Licence Referrals Received	13	1	2	1	↓
Food Business - Inspections	351	51	56	27	↓
Food Business - Re-Inspections	108	29	24	11	↓
Food Safety Programs Audit Reports Reviewed	16	3	0	0	–
Personal Appearance Services - Inspections	7	0	0	2	↑
ERAs - Inspections	5	0	0	2	↑
Development Applications Referrals Received	12	1	0	1	↑
Accommodation - Inspections	41	3	1	1	–
Accommodation - Re-inspections	24	0	0	0	–
Erosion Sediment Control - Inspections	39	0	21	14	↓
Complaints Received - Asbestos	11	1	3	1	↓
Complaints Received - Litter & Dumping	4	0	0	1	↑
Complaints Received - EH General	127	13	22	9	↓
Event Application Assessment	16	3	7	2	↓
Food Inspection Compliance Categories					
Receiving (%)	94.50	94.47	91.84	100.00	↑
Storage (%)	78.78	73.50	73.29	88.46	↑
Processing (%)	89.98	87.07	88.63	97.60	↑
Display (%)	79.16	60.12	78.58	90.00	↑
Packaging (%)	91.57	92.54	80.01	97.14	↑
Transportation & Distribution (%)	82.90	72.01	69.85	100.00	↑
Recalls/Food Disposal (%)	93.24	92.29	89.80	97.14	↑
Health, Hygiene & Knowledge (%)	86.47	87.46	82.86	88.51	↑
Premises and Hygiene (%)	79.07	81.16	68.98	83.33	↑

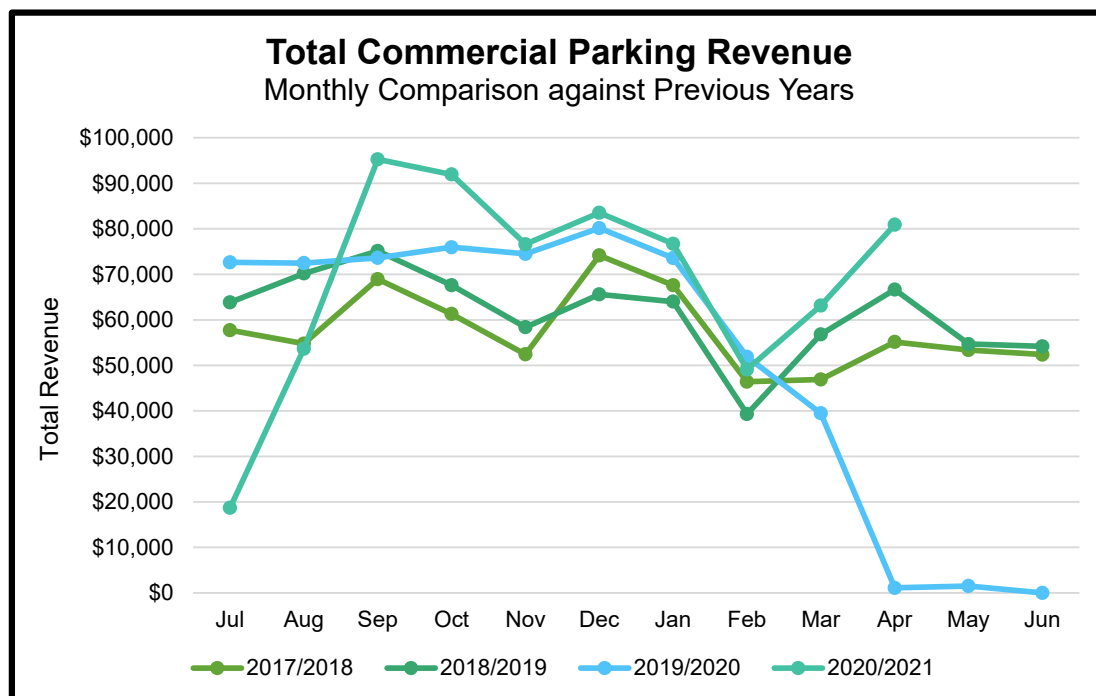


Local Laws – Operations

Service	YTD	Feb	Mar	Apr	Monthly Trend
Local Laws					
Local Law Applications Received	50	2	3	8	↑
Complaints Received - Animal Management	934	65	103	80	↓
Complaints Received - Other Local Law	1,241	149	151	126	↓
Compliance Notices Issued	339	94	68	18	↓
Renewal/Reminder/Final Notices	618	88	87	15	↓
Infringement Responses	1,430	201	193	116	↓
Dog Registrations	4,563	46	36	40	↑
Cat Registrations	552	3	5	2	↓
Parking Infringements - Issued	2,553	267	333	275	↓
Parking Infringements - Waived	371	43	46	29	↓
Other Infringements - Issued	781	28	39	80	↑
Other Infringements - Waived	70	1	11	0	↓
Infringement Reminder Notices Sent	916	194	167	0	↓
COVID-19 Inspections	9,686	800	869	895	↑
Lake Proserpine & RV Park Inspections	10,415	472	511	996	↑

Commercial Parking – Operations

Car Parks	YTD	Feb	Mar	Apr	Monthly Trend
Heart of the Reef Transit Facility					
Occupancy (no.)	2	0	2	0	↓
Revenue (\$)	112	0	112	0	↓
Port of Airlie					
Average Spend (\$)	12.28	12.45	11.68	11.09	↓
Tariff (most selected)	24hr (\$10)	24hr (\$10)	12hr (\$8)	24hr (\$10)	↑
No. of tickets purchased	24,418	1,829	2,630	3,037	↑
Revenue (\$)	308,816	26,765	30,723	33,691	↑
Airlie Lagoon Precinct					
Average Spend (\$)	3.72	3.98	4.04	4.04	–
Tariff (most selected)	0-2hr (\$3)	0-2hr (\$3)	0-2hr (\$3)	0-2hr (\$3)	–
No. of tickets purchased	52,736	3,868	5,237	6,845	↑
Revenue (\$)	219,739	15,416	21,172	27,644	↑
Abell Point Marina					
Average Spend (\$)	9.19	7.66	8.31	8.65	↑
Tariff (most selected)	0-2hr (\$3)	0-2hr (\$3)	4-12hr (\$8)	4-12hr (\$8)	–
No. of tickets purchased	16,501	904	1,256	1,636	↑
Revenue (\$)	154,756	6,921	10,436	14,149	↑
Coconut Grove					
Average Spend (\$)	4.89	-	4.12	5.66	↑
Tariff (most selected)	0-2hr (\$3)	-	0-2hr (\$3)	0-2hr (\$3)	–
No. of tickets purchased	1,159	-	198	961	↑
Revenue (\$)	6,233	-	816	5,417	↑



Natural Resource Management & Climate

The Natural Resource Management & Climate branch is responsible for developing and implementing various environmental and community health and safety programs such as pest, weed and water quality programs as well as maintaining stock routes and implementing the Biosecurity Plan.

Natural Resource Management – Operations

Service	YTD	Feb	Mar	Apr	Monthly Trend
Complaints Received - Pest & Weed	127	12	23	23	–
Complaints Received - Environmental	67	3	15	4	↓
Property Pest Management Plan (PPMP) Implemented/Reviewed	36	6	5	4	↓
PPMP Annual Reviews Completed	27	2	0	1	↑
Notices Issued - Biosecurity	9	0	0	0	–
Notices Issued - Penalty Infringement	0	0	0	0	–
Landholder Access - Herbicide Rebate	63	14	4	9	↑
Landholder Access - Mechanical Rebate	3	0	2	0	↓
Letters/Emails to Landholders - Weeds	333	20	24	49	↑
Property Visit/Inspections - Weeds	442	24	14	55	↑
Property Visit/Inspections - Feral Animals	16	0	3	2	↓
Feral Animals - Traps Set	8	0	0	6	↑
Feral Animals - Trapped	3	0	0	3	↑
Aerial Shooting - Flights	15	0	0	0	–
Aerial Shooting - Feral Animals Shot	1,919	0	0	0	–
Properties Baited	23	0	0	0	–
Baits Laid (kg)	3,601	0	0	0	–
Length of Road Reserve Sprayed (km)	314.0	0	0	0	–
No. of Council Lots Sprayed/Inspected	151	36	1	0	↓
Mixed Chemicals Used (L)	8,070	1,520	200	0	↓
Pest Workshops	2	2	0	0	–
Field Days Run/Involved	0	0	0	0	–
Landholder Contacts	12	3	0	0	–
Project Reports - not to Council	43	3	3	0	↓
Briefing / Council Reports	19	2	3	3	–
Bushfire Hazard Reduction Burns	3	0	0	0	–
Environmental Planning Projects Completed	8	-	-	1	–
DA's Assessed (including RFI & Conditions & Advice) Completed	102	6	10	13	↑

Projects

Project	Status	% Complete	Budget	Time
Bushfire Management Program	In Progress	50%	✓	✓
Reef Guardian Council Action Plan	Complete	100%	✓	✓

Climate Hub – Operations

Service	YTD	Feb	Mar	Apr	Monthly Trend
Media Releases	8	0	1	1	–
Facebook Post Reach	7,150	817	1,670	2,884	↑
Facebook Followers	919	174	196	218	↑
Website Unique Visitors	434	75	73	133	↑
Projects Underway	85	9	9	9	–
Projects in Developments	107	13	14	15	↑

Update

Pest Management Projects:

- Contractors are continuing to work on the RMPC Declared Weed Program.
- Contractors engaged to remove Leucaena from Coral Esplanade and Shingley Drive.
- Letters sent to residents of Gregory Cannon Valley Road advising of the presence of Giant Sensitive Weed.
- Flying Fox assessments have been completed on roosts at Pelican Park, Collinsville and 34 Faust Street, Proserpine and the Department of Environment & Science have been notified and management options being discussed.
- Ground baiting for the Yellow Crazy Ants at Funnel Bay was conducted on 27 April 2021 and both aerial and ground baiting of the Yellow Crazy Ants at Shute Harbour is schedule for 19 May 2021.
- Hamilton Island Enterprises are coordinating the baiting of the Yellow Crazy Ant infestation on the island with Council's baiting dates.
- Application submitted for Round 6 Grant Funding for the Queensland Feral Pest Initiative for 1080 Baiting Assistance.
- Bren Fuller to commence feral animal aerial shooting in coastal areas from Inkerman to Bloomsbury as part of the Nest to Ocean Turtle Protection Program.

Other Natural Resource Management Projects:

- Coastal Hazard Adaptation Strategy (CHAS) is currently out for public consultation.
- Contractors engaged to conduct Fire Break Maintenance in Collinsville, Proserpine Airport, Dingo Beach and Hydeaway Bay.
- Letters have been sent to the residents of Mango Tree Estate and Shute Harbour advising of the implementation of their Community Bushfire Management Plans.
- Biosecurity Strategy is currently being reviewed.

Environment Projects:

- Matters of Local Environment Significance (MLES) Project – Quotes received and to be awarded.
- Twin Creek Revegetation Site 1500 seedlings have been planted.
- Designs being drawn for protection devices for the Nest to Ocean Turtle Protection Program.
- Calculations for Council's Carbon Footprint has been presented to ELT.

Climate Hub Projects – Underway/Completed:

- Whitsunday Healthy Heart Project (GBRF)
- Whitsunday Industry Resilience Project
- Funding and Financing Adaptation – A Case Study
- Proserpine Heat Reduction Plan – implementation

- Enabling mitigation to reduce losses from disasters.
- Whitsunday Water treatment and pumping optimisation (Masters students started)
- Regional biodiversity assessment for prioritised conservation investment under climate change.
- Climate Hub Annual survey.
- Hub financial sustainability plan/partnership proposal and Hub business plan update.
- Heat Study results/reporting ongoing.
- Hub persona development completed – document being finalised.

CCAT Projects:

- Nature-based Solutions Benchmark Assessment Awarded.
- ICA & Actuaries Case Study Project Plan Finalised.
- NbS Package of Work Finalised.
- Stage 1 of the NbS Documentation Literature Review Completed.
- Website Options consolidated for presentation to Executive Team.

Customer Service

The Customer Service branch is responsible for providing excellence to Council's customers and stakeholders in their interactions with Council.

Call Centre – Operations

Service	YTD	Feb	Mar	Apr	Monthly Trend
Business Hours Call Centre					
Calls Received – Total	44,732	4,252	5,881	4,245	↓
Calls Received – 1300 WRC QLD	30,844	3,149	3,682	2,766	↓
Calls Answered	27,844	2,889	3,282	2,423	↓
Calls Overflowed	1,844	161	214	217	↑
Calls Abandoned	735	58	122	92	↓
Calls Abandoned (%)	2.38%	1.84%	3.31%	3.33%	↑
Untracked Calls	411	41	64	34	↓
*ASL - Average Service Level (%)	81.3%	84.4%	74.3%	77.6%	↑
*ASA - Average Speed of Answer	21	20	26	22	↓
*AHT - Average Handle Time/Secs	191	197	200	208	↑
After Hours Call Centre					
Calls Received– Total	3,187	244	287	276	↓
Calls Answered– (Charged)	2,827(1,321)	222(98)	255(74)	247(95)	↓
Calls Abandoned (%)	11.08%	9.02%	11.15%	10.51%	↓
*ASL - Average Service Level (%)	81.17%	79.1%	80.1%	84.4%	↑
*ASA - Average Speed of Answer	–	29	21	21	–
*AHT - Average Handle Time/Secs	–	119	100	97	↓

Customer Transactions

Service	YTD	Feb	Mar	Apr	Monthly Trend
Receipts	129,436	13,016	24,572	10,192	↓
eServices Receipts	3,141	352	903	218	↓
eServices Receipts (%)	2.43%	2.70%	3.76%	2.14%	↓
CRMs	9,790(9193)	1,074	1,104	881	↓
eServices CRMs	81	4	8	9	↑
eServices CRMs (%)	0.83%	0.37%	0.72%	1.02%	↑

Payments:

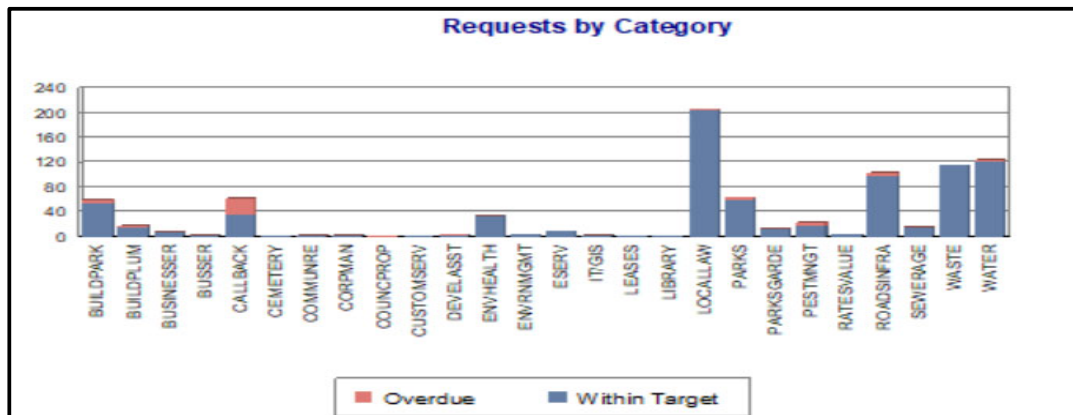
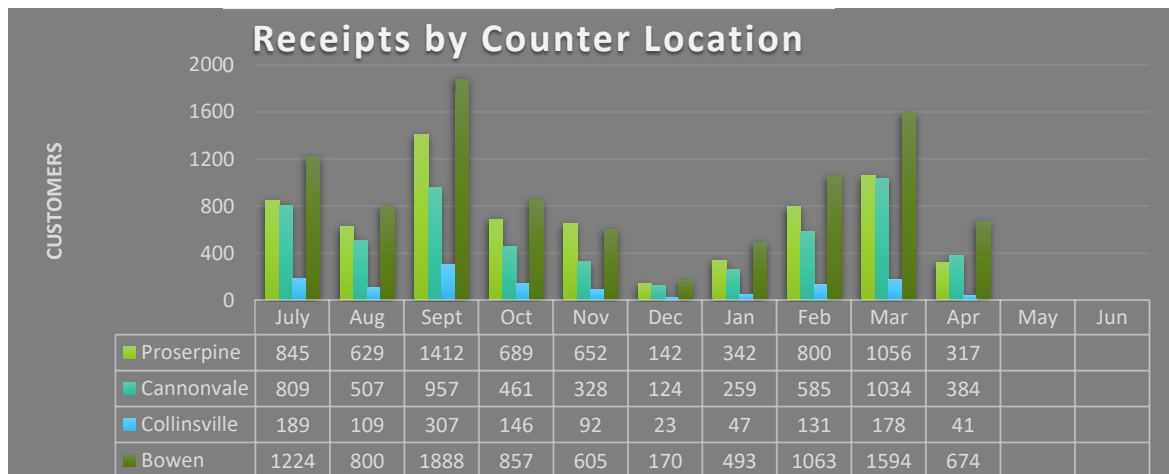
- Total BPay, Austpost, Direct Deposits & EServices payments at **58.14%** of total payments.

Incoming Calls & Requests:

- CRM completion was **95.8%** (**93.1%** including call backs).
- Total of **1,224** visitors through the service centres.
- WRC Call Statistics at **77.6%** of calls answered in 25 seconds.
- First Point of Contact (FPOC) resolution was at **80.71%** for **April**.

Top Issues

Service	YTD	Feb	Mar	Apr	Monthly Trend
Counter Receipts					
Rates Search	1,390	172	184	157	↓
Rates Receipt	5,463	1,019	1,216	146	↓
Water Charges	2,691	104	1,003	146	↓
Infringements	1,094	104	74	64	↓
Private Certifiers	574	48	69	57	↓
Telephone (First Point of Contact)					
Rates/Water Billing	2,528	449	315	175	↓
Local Laws/Compliance and Environment	1,622	204	174	162	↓
General Information	1,606	212	182	139	↓
Payments	896	61	78	57	↓
Water/ Sewerage/ Trade Waste	514	85	63	50	↓
After Hours					
Water Supply Issue	302	15	24	21	↓
Parking	61	3	2	12	↑
Waste Enquiry	18	1	0	7	↑
Wandering Animals	82	11	6	5	↓
Roaming Stock	42	2	6	4	↓



Cultural Heritage

Our Cultural Heritage includes all the elements of our cultural way of life which have gone before us, and which exist now. Cultural Heritage is an expression of the ways of living developed by a community and passed on from generation to generation, including customs, practices, places, objects, artistic expressions, and values.

Cultural Heritage includes the Reconciliation Act Plan (RAP) for increased recognition of the Indigenous People in the Whitsunday Region and the Indigenous Land Use Agreement (ILUA) sets out activities and communications with all Traditional Owners in the region. The ILUA will ensure Council is compliant and provide the community with knowledge on the Traditional Owners within our region.

Operations

Service	YTD	Feb	Mar	Apr	Monthly Trend
Meetings with Traditional Owners	1	0	0	0	–

Projects

Project	Status	% Complete	Budget	Time
Reconciliation Action Plan (RAP)	Complete	100%	✓	✓
Indigenous Land Use Agreements (ILUA)	In Progress	80%	✓	✓

16. Infrastructure Services

16.1 BUSINESS ACTIVITY REPORT – FOXDALE QUARRY – MARCH 2021

AUTHOR: Quentin Prince – Quarry Manager

RESPONSIBLE OFFICER: Adam Hagy – Acting Director Infrastructure Services

OFFICER'S RECOMMENDATION

That Council receive the Business Activity Report for the Foxdale Quarry for the month of March 2021.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

The Business Unit Activity Reports are provided to Council detailing the Quarry's operational performance over a one-month period. This report focuses on the month ending 31 March 2021.

PURPOSE

These reports are for Council's perusal to ensure that thorough understanding of financial and operational performance is relayed in a comprehensive and informative manner.

BACKGROUND

Reports have been prepared for each of the business activities of Council. Included in these reports are:

- 1) A financial report including Actuals and Original Budget in an Income & Expenditure Statement and a Statement of Financial Position format.
- 2) Performance data based on the activity of the business.

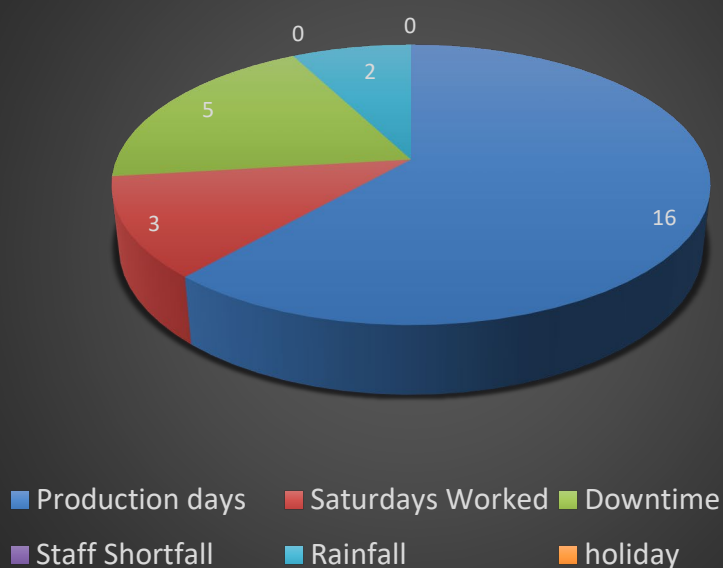
STATUTORY/COMPLIANCE MATTERS

Local Government Regulation Section 204

ANALYSIS

- 1 to 2 March 2021 – Quarry Causeway flooded.
- 3 to 4 March 2021 – Production of 20mm concrete aggregate.
- 8 to 10 March 2021 – undertook major crusher maintenance.
- 11 to 17 March 2021 – Production of 20mm concrete aggregate.
- 22 to 30 March 2021 – Production of type 2.1 road base.

Days Worked in March 2021



Quarry Production Summary – March 2021

Material Description	Quantity in Tonnes
Aggregates	4,933.20
Road Bases	6,238.35
Armour Rock and Shot Rock	720.48
Total	11,892.03

Quarry Sales Summary – March 2021

Material Description	Quantity in Tonnes
Aggregates	4,992.78
Road Bases	7,960.50
Armour Rock and Shot Rock	525.76
Total	13,479.04

March was a wet month and therefore demand was lower for quarry materials. The quarry experienced 9 wet days of which two days the quarry access causeway was flooded. Overall production levels were lower as the crusher output struggled with wet feed rock and binding of screens and jammed rollers.

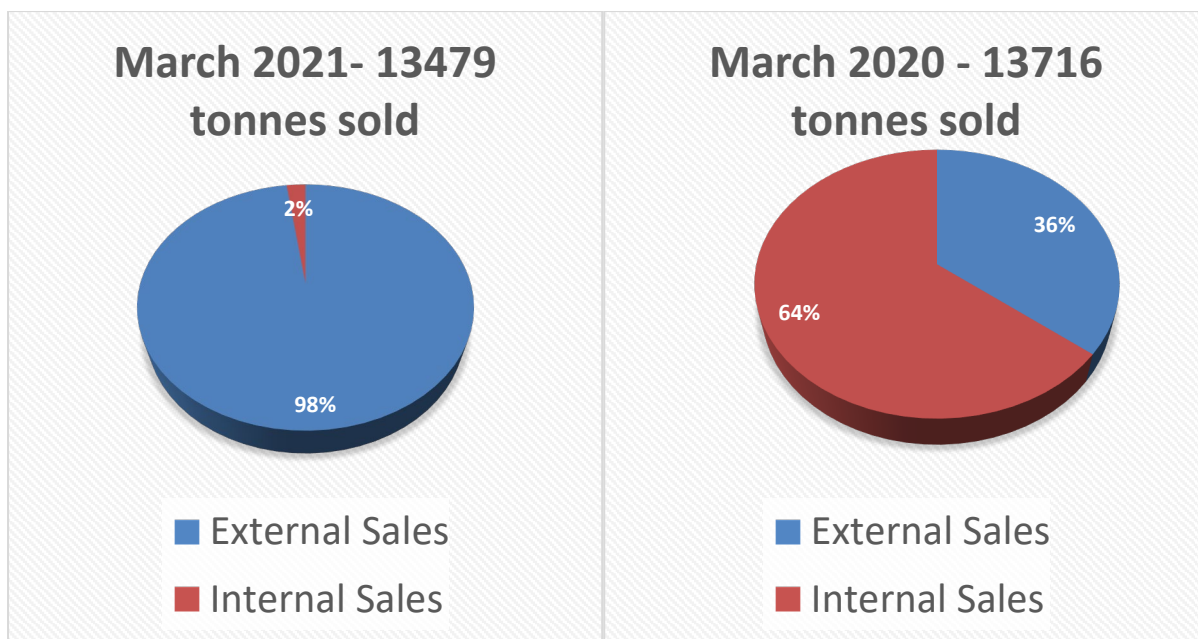


Fig 1. Overall Quarry sales for the month of March 2021 in Comparison to March 2020.

In comparison to this time last year, quarry sales remained on average. We have experienced a relatively wet month which has reduced construction work and therefore quarry sales. There has been a marked decrease in internal sales.

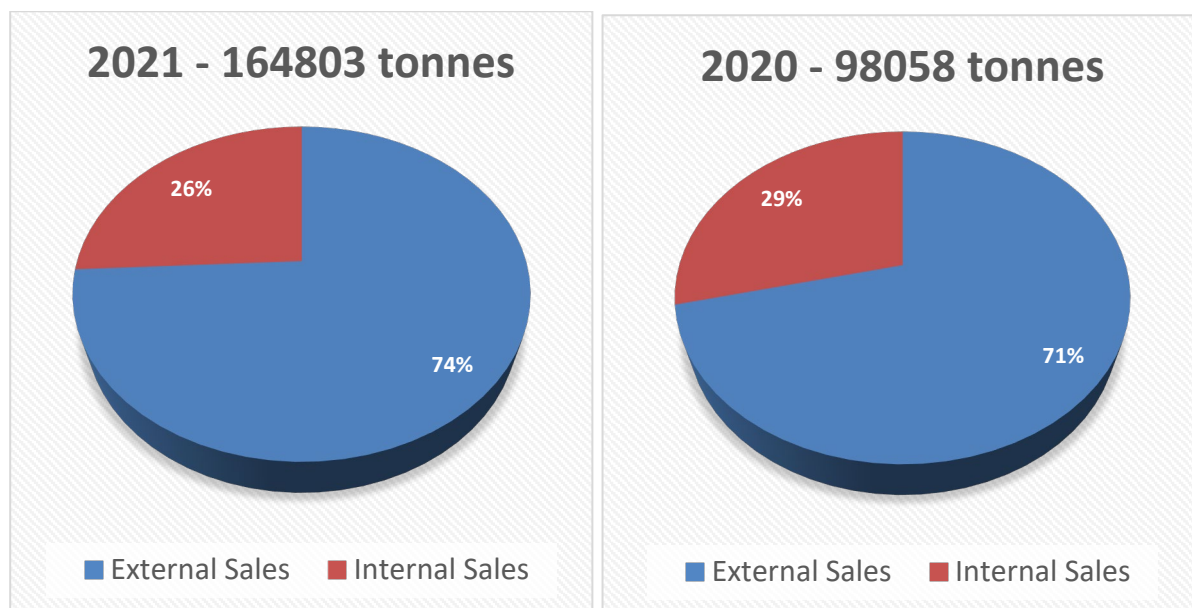


Fig 2. Graphs of overall Quarry sales for FY20/21 in comparison to FY19/20.

The quarry has handled 164 803 tonnes of material sales in the first 9 months of this financial year which is significantly higher than sales this time in last financial year. The distribution of sales material between internal and external sales is proportionally quite similar.

Plant and Machinery Performance

Crusher

Coinciding with a wet month, the crusher required liner changes within all the crushing chain. Between 5 and 10 March the quarry staff undertook a liner change on the primary jaw crusher and a liner change on the secondary gyratory crusher. The tertiary vertical shaft impactor was stripped down, the rotor exchanged, and liners were replaced. During the shutdown, two footplates and structural legs on the hopper tower were replaced.



Fig 1 New Foot Plate and Structural Leg Replacement in Progress

Mobile Plant

A new loader was delivered by Hastings on Monday 15 March to replace the fleet Komatsu WA480 Loader.

A tender to hire the quarry core fleet externally is now complete and evaluations undertaken. Council agreed to award the tender to Hastings Deering in April.

Capital Works Project

A tender is currently being advertised for the purchase of a quarry pugmill.

STRATEGIC IMPACTS

Financial Implications – see attached performance report year to 31 March 2021 and the Balance Sheet as at 31 March 2021.

As at the end of March the financial performance of the Foxdale Quarry shows an operating surplus of \$132 865 before deduction of corporate overheads and \$285 149 deficit after deduction of corporate overheads.

Risk Management Implications – N/A

CONSULTATION

Adam Hagy – Acting Director Infrastructure Services
Julie Moller – Manager Strategic Finance
Katie Coates – Management Accountant

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

The information within this report indicates the status the Quarry has achieved within the month of February 2021.

ATTACHMENTS

Attachment 1 - Foxdale Quarry's Performance Report year to 31 March 2021 and the Balance Sheet as at 31 March 2021.

Attachment 1 - Foxdale Quarry's Performance Report year to 31 March 2021 and the Balance Sheet as at 31 March 2021.

Foxdale Quarry

Monthly performance report year to 31st March 2021



	2020/21		2019/20
	Actual	Current Budget	Actual
Operating revenue			
Rates and utility charges	(1,381)	(1,530)	-
Statutory fees and charges, rental and levies &	-	-	-
Sale of goods and major services	2,771,293	3,178,808	3,324,035
Other operating revenue	38,467	35,000	28,604
Total operating revenue	2,808,379	3,212,278	3,352,639
Operating Expenses			
Employee benefits	(748,622)	(847,689)	(998,028)
Materials and services	(1,682,498)	(1,319,397)	(1,647,488)
Internal service provider expenditure (Exl.Overheads)	(159,246)	(142,463)	(312,117)
Depreciation	(85,148)	(84,286)	(109,138)
External Finance Costs	-	(15,000)	(10,227)
Total operating costs	(2,675,514)	(2,408,835)	(3,076,998)
Surplus (deficit) from operations Exl.Overheads	132,865	803,443	275,641
<i>Internal Corporate Overheads</i>	<i>(418,014)</i>	<i>(557,355)</i>	<i>(529,503)</i>
Surplus (deficit) from operations	(285,149)	246,088	(253,862)
Other capital income/(expenses)	-	-	-
Net result for the period	(285,149)	246,088	(233,983)
Retained surplus (deficit) brought fwd from prior year	(164,469)	(164,470)	-
Net result from above	(285,149)	246,088	(233,983)
Transfer from capital for unfunded depreciation	85,148	-	109,138
From (to) capital - items of capital income & expense	-	-	(19,879)
Adj From (to) capital to adjust working capital cash	-	-	4,837
Transfer (to) capital general revenue expended	-	84,286	(24,582)
Internal Program Contributions	-	-	-
Surplus/(deficit) available for transfer to reserves	-	-	-
Net transfers from (to) capital reserves	-	(400,000)	-
Retained surplus (deficit) funds at period end	(364,470)	(234,096)	(164,469)
Capital Funding Sources			
General revenue used (excess funds provided)	-	-	24,582
Government Grants and Subsidies	-	-	-
Disposal proceeds of capital assets	-	-	36,364
Funded depreciation & amortisation expended	-	-	-
Total capital funding sources	-	400,000	60,945
Capital Funding Applications			
Non-current assets	-	400,000	60,946
Total capital asset acquisitions	-	-	60,946
Loan redemptions	-	-	-
Total capital applications	-	-	60,946
Reserve balances held at beginning of period			
Capital reserve balances	-	-	-
Unspent loan and depreciation cash held	-	-	-
Recurrent reserve balances	-	-	-
Total reserve cash held at beginning of the period	-	-	-
Reserve balances held at the end of period			
Capital reserve balances	-	-	-
Unspent loan and depreciation cash held	-	-	-
Retained Surplus (Deficit)	(364,470)	(234,096)	-
Total reserve cash held at the end of the period	(364,470)	(234,096)	-

Foxdale Quarry

Balance Sheet as at 31st March 2021

	2020/21 Actual	2019/20 Actual
Current Assets		
Cash and cash equivalents	(364,470)	(164,469)
Trade and other receivables	489,127	306,096
Inventory	572,651	772,465
Prepayments	-	-
Total Current Assets	697,308	914,092
Non-current Assets		
Property, plant and equipment	2,663,764	2,748,912
Closing WIP Balance	-	-
Total Non-current Assets	2,663,764	2,748,912
TOTAL ASSETS	3,361,072	3,663,004
Current Liabilities		
Trade and other payables	43,067	306,440
Total Current Liabilities	43,067	306,440
Non-current Liabilities		
Other Provisions	636,361	636,361
Total Non-current Liabilities	636,361	636,361
TOTAL LIABILITIES	679,428	942,801
NET COMMUNITY ASSETS	2,681,644	2,720,203
Community Equity		
Capital	3,011,111	2,850,352
Asset revaluation surplus	35,003	34,320
Capital reserve balances	-	-
Unspent loan and depreciation cash held	-	-
Retained surplus (deficiency)	(364,470)	(164,469)
TOTAL COMMUNITY EQUITY	2,681,644	2,720,203

16. Infrastructure Services

16.2 DRFA & SHUTE HABROUR PROJECT CAPITAL PROGRESS REPORT – MARCH 2021

AUTHOR: Trevor Williams – Project Director Disaster Recovery

RESPONSIBLE OFFICER: Adam Hagy – Acting Director Infrastructure Services

OFFICER'S RECOMMENDATION

That Council receives the DRFA & Shute Harbour Project capital progress report for the month of March 2021.

The following report has been submitted for inclusion into Council's Ordinary Meeting to be held on 12 May 2021.

SUMMARY

The report provides a summary of key Capital projects underway during the 19/20, 20/21 & 21/22 financial years. The attachments include multi-year projects that remain active or have been completed during this financial year. This month's report lists the DRFA Flood Event 2019, the Shute Harbour Project, the Qld Monsoonal Event 2020 and the 2021 Ex TC Imogen & Monsoon Event.

Current Financial Progress:

DRFA – Flood Event 2019 – Expenditure of \$36,854,670 to date with forecast of a further \$6,715,975 budgeted by the end of 20/21 Financial Year. Nine submissions have been closed and reimbursed 100% with 13 now with the QRA for acquittal.

Shute Harbour – Expenditure of \$37,674,956 to date with a forecast of a further \$16,868,899 budgeted by the end of the project. QRA budget \$48.7M plus \$2.8M Council contribution from insurance payout. The project has a current funding deficit based on the QRA budget of \$48.7M, of approximately \$5.25M as detailed in the February 2021 Report.

Qld Monsoonal Flood Event 2020 – Expenditure of \$2,645,140 to date with a forecast of a further \$4,696,763 budgeted by the end of 20/21 Financial Year. All submissions have been awarded, with work proceeding on three packages.

2021 Ex TC Imogen & Monsoon Event – The Trigger Point for this event is \$357,788. There has been \$224,885 emergency works expenditure. The first submission for damage assessment will be submitted to the QRA in May.

PURPOSE

To inform Council on Progress of Capital Projects being undertaken during the 2020-2021 Financial Year up to 31 March 2021.

BACKGROUND

This report describes works on the restoration of essential public assets for four distinct declared natural disaster events being:

In March 2017 our region was impacted by TC Debbie, the only remaining project being the Shute Harbour Redevelopment is currently underway, current programmed for completion by 23 September 2021.

January 2019 saw our region affected by **Flood Event 2019**, which we have picked up the damage on roads, culverts and airstrip. Submissions have now been approved by the QRA and awarded to Contractors, works underway and nearing completion.

In February 2020, the Whitsunday region experienced a tropical low **Qld Monsoonal Flood Event 2020** which was also declared.

In January 2021, the Whitsunday region experienced a tropical low for the declared event **2021 – Ex TC Imogen & Monsoon**. Emergency works are complete for this event. The first submission to be lodged mid-May.

STATUTORY/COMPLIANCE MATTERS

Financial Reporting is provided to WRC in Dashboards provided monthly to PLT – Disaster Recovery, PCG – Shute Harbour Project & PCG – DRFA.

Progress Reporting due end of each month to the Queensland Reconstruction Authority (QRA).

ANALYSIS

DRFA – Flood Event 2019 / 2020

Below tables relate to the current monthly Dashboard for DRFA and the status of submissions.

Key Project Milestones 2019						
Status	Activity	% Complete Last period	% Complete This Period	Original Due Date	Act/F'cast Due Date	Comment
●	Road Package Y2 - Collinsville West	75%	10%	03-Mar-21	17-Jun-21	Works commenced on Scartwater Rd 08/07/2020.
●	Road Package R2 - Proserpine Sealed Rds	60%	0%	29-Mar-21	28-Jun-21	Work commenced 12/11/2020 Wet weather has caused delays.
●	Forestry Road Landslip - Proserpine	0%	0%		30-Jun-21	Prestart was held 20/01/2021

The Following 2019 Packages are presently being assessed and Recommendation Letters completed, awaiting signing: - Nil		Programme
The following packages are under construction:- - Road Package Y2 - Collinsville West - Sealed Roads Package R2 - Proserpine - Forestry Road Landslip	The following packages have been Completed:- - Road Package C2 - Collinsville - Road Package V2 - Bowen / Gumlu - Road Package G2 - Gloucester Ave - Road Package Q2 - Strathalbyn Rd - Road Package K2 - Collinsville Gravel / Collinsville Airport - Road Package X2 - Proserpine Gravel Roads - Road Package F2 - Rutherford Rd - Road Package W2 - Bowen Central - Road Package U2 - Bowen - Road Package Z2 - Collinsville - Sealed Road Package S2 - Regional and Sealed - North - Culverts Package O2, P2 - North / South - Road Package H2 - Proserpine Gravel - Road Package A2 - Collinsville	All 2019 February Flood Event works programmed to be finalised by 30th June 2021.

DRFA - Flood Event 2019	
Project Commencement Date	31-July-2019
Project Budget	\$ 46,320,303.31
Project Contingency	\$ 2,528,183.95
Variations to Date	\$ 715,471.50
Contingency Remaining	\$ 1,812,712.45
Total Expenditure to: 15-Apr-21	\$ 37,854,669.60
Expenditure for Mar 21	\$ 2,125,732.00
Project forecast completion date	Jun-21

Qld Monsoonal Flooding Event 2020

All submissions have been approved by the QRA and tenders awarded for all works. The Proserpine gravel works packages are all complete.

DJ Brazil and Co are approximately 50% complete on the Myuna Road Package. Wet weather has affected progress for the first three months of the year.

The three Bowen packages were awarded in December with works to commence in May 2021. The Trigger Point for this event will be \$349,118.00.

Key Project Milestones 2020						
Status	Activity	% Complete Last period	% Complete This Period	Original Due Date	Act/F'cast Due Date	Comment
	Road Package H3 - Proserpine Gravel Roads	70%	30%	15-Jan-21	01-Mar-21	Works completed 30/03/2021.

	Road Package X3 - Proserpine Gravel Roads	65%	35%	29-Jan-21	01-Mar-21	Works completed 30/03/2021.
	Road Package N3 - Collinsville Gravel Roads - Myuna Rd	20%	20%	23-Apr-21	23-Apr-21	Work commenced 27/01/2021

The Following <u>2020 Packages</u> are presently being assessed and Recommendation Letters completed, awaiting signing: - Nil		<u>Programme</u>
The following packages are under construction:- • Road Package N3 - DJ Brazil Pty Ltd	The following submission is awaiting Council Approval:- Nil	All 2020 February Flood Event works programmed to be finalised by 30th June 2022.
The following packages are awaiting Tender Release:- - Nil	The following packages have been Completed:- • Road Package J3 - WRC • Road Package H3 - Copp & Co • Road Package X3 - Copp & Co	
The following packages have been awarded:- • Bowen Packages x 3 • Council Packages x 1 • Collinsville Package x 3 • Strathalbyn Road		

DRFA - Qld Monsoonal Event 20	
Project Commencement Date	31-January-2020
Project Budget	\$ 16,118,410.36
Project Contingency	\$ 948,803.54
Variations to Date	\$ 66,254.74
Contingency Remaining	\$ 882,548.80
Total Expenditure to: 15-Apr-21	\$ 2,645,140.12
Expenditure for Mar 21	\$ 849,660.55
Project forecast completion date	Mar-22

2021 – Ex TC Imogen & Monsoon Event

DRFA - 2021 Ex TC Imogen & Monsoon Event	
Project Commencement Date	12-January-2021
Project Budget	\$ -
Project Contingency	\$ -
Variations to Date	\$ -
Contingency Remaining	\$ -
Total Expenditure to: 15-Apr-21	\$ 224,885.80
Expenditure for Mar 21	\$ 41,725.51
Project forecast completion date	Jun-23

Shute Harbour Project

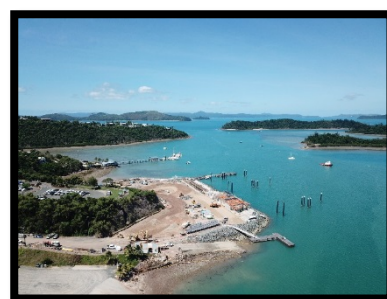
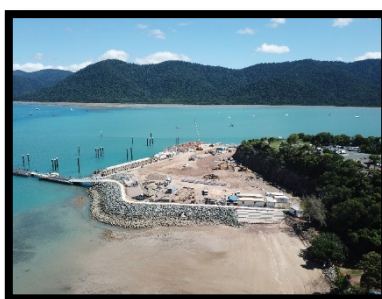
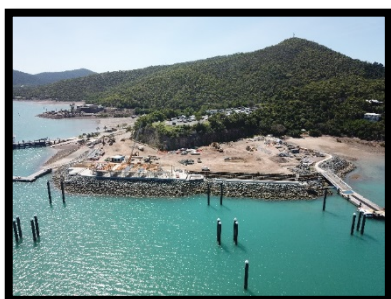
The rock seawall is 95% complete. Terminal building concrete slab is complete and upper level slab has been poured. Finger 1 pontoons have been installed and have limited ferry operations in place.

Headstocks are complete and all except one of the deck slab units have been placed on this eastern wharf.

The Small Tourism Building design is 30% complete.

The temporary finger wharf has been removed, and the two pontoons towed to Townsville for refurbishment. Civil works are continuing on site.

KEY PROJECT MILESTONES						
Status	Activity	% Complete at end of last Period	% Complete To Date	Original Due Date	Act/F'cast Due Date	Comment
●	Temporary Pontoon Refurbishment	100%	100%	31/12/2018	22/07/2020	Relocation and refurbishment of pontoons is now included in the main construction contract. Temporary pontoon completed and ready for Ferry refurbishment.
●	Seawall and Carpark Reconstruction	85%	87%	30/09/2018	23/09/2021	Forecast site possession : 23/01/2020 Target Practical Completion Date: 23/09/2021 Seawall is complete and under monitoring phase for settlement. All piling complete. Carpark construction is ongoing.
●	Terminal and Pontoon Reconstruction Works	25%	30%	30/06/2019	23/09/2021	Finger 1 pontoons have been installed. Terminal Building suspended slab is due to be poured on 13/04/21.



Below table relates to Shute Harbour current Dashboard report on the status of the Shute Harbour Project.

The Council is working with the QRA to secure additional funding to complete in-scope items allocation for this project as these funds will be required for the completion of the project.

Shute Harbour	
Project Commencement Date	30-March-2018
Project Budget	\$ 48,752,534.07
Project Contingency	\$ 4,366,500.58
Variations to Date	\$ 5,964,206.93
Contingency Remaining	-\$ 1,597,706.35
Total Expenditure to: 15-Apr-21	\$ 37,674,955.62
Expenditure for Mar 21	\$ 2,526,724.00
Project forecast completion date	Sep-21

STRATEGIC IMPACTS

Strategy 3.4.1: Develop and maintain effective roads and drainage infrastructure, networks and facilities.

FINANCIAL IMPACTS

DRFA - Flood Event 2019	
Total Project Budget	\$ 46,320,303.31
Total Project Expenditure	\$ 37,854,669.60
Total Payments received	\$ 30,351,195.83
Total Claims outstanding	\$ 7,503,473.77
Costs not recovered	\$ 352,416.39
Trigger Point	\$ 334,088.00
Council Contributions	\$ 16,677.00
Ineligible emergency works expenditure	\$ 1,651.39
Shute Harbour Redevelopment	
Total Project Budget	\$ 48,752,534.07
Total Project Expenditure	\$ 37,674,955.62
Total Payments received	\$ 33,079,545.85
Total Claims outstanding	\$ 4,595,409.77
DRFA - Qld Monsoonal Event 2020	
Total Project Budget	\$ 16,118,410.36
Total Project Expenditure	\$ 2,645,140.12
Total Payments received	\$ 5,925,729.04
Total Claims outstanding	-\$ 3,280,588.92
Costs not recovered	\$ 362,445.62
Trigger Point	\$ 349,118.00
Council Contributions	\$ -
Ineligible emergency works expenditure	\$ 13,327.62
DRFA - 2021 Ex TC Imogen & Monsoon Event	
Total Project Budget	\$ -
Total Project Expenditure	\$ 224,885.80
Total Payments received	-\$ 357,788.00
Total Claims outstanding	\$ 582,673.80
Costs not recovered	\$ 357,788.00
Trigger Point	\$ 357,788.00
Council Contributions	\$ -

CONSULTATION

Adam Hagy – Acting Director of Infrastructure Services
Kim Choo – Financial Officer Disaster Recovery
Jolene Napier – Disaster Recovery Project Officer
Peter Ahern – PDM Project Manager DRFA
Mitchell Petersen – PDM Project Manager Shute Harbour

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

Council receive and note the progress in Capital Projects up to 31 March 2021.

ATTACHMENTS

Attachment 1 – DRFA – Flood Event 2019 (Disaster Recovery Financial Reporting)
Attachment 2 – DRFA – Qld Monsoonal Event 2020 (Disaster Recovery Financial Reporting)
Attachment 3 – DRFA – 2021 Ex TC Imogen & Monsson Event (Disaster Recovery Financial Reporting)
Attachment 4 – DRFA – 2020 – Proserpine Gravel Roads Packages
Attachment 5 – DRFA – 2020 – Bowen Gravel Roads Packages
Attachment 6 – DRFA – 2020 – Collinsville Gravel Roads Packages
Attachment 7 – Shute Harbour Project (Disaster Recovery Financial Reporting)

Attachment 1 – DRFA -Flood Event 2019

DRFA - Flood Event 2019												
	Description	Status	Amt Submitted to QRA - Benchmark	Amt Submitted to QRA - Market Rates	Variations	Contingency	Expenditure to Date	Jan 21 - Expenditure	Feb 21 - Expenditure	Mar 21 - Expenditure	Start Date	End Date
	Emergent Works	Closed	\$ 176,781.94	\$ 175,131.23			\$ 176,781.94	\$ -				
0006.1819	REPA - Bowen Roads - Package V2 - Capital	Closed	\$ 1,360,613.11	\$ 2,360,326.73		\$ 133,603.39	\$ 2,157,179.96	\$ -	\$ -	\$ -	31/07/2019	09/11/2019
0013.1819	REPA - Bowen Central Roads - Package W2 - Capital	Closed	\$ 916,111.38	\$ 1,461,504.05		\$ 82,726.64	\$ 1,433,394.98	\$ -	\$ -	\$ -	11/11/2019	10/07/2020
0010.1819	REPA - Bowen East Roads - Package U2 - Capital	Closed	\$ 870,576.47	\$ 1,328,172.79	\$ 37,175.72	\$ 75,179.58	\$ 1,281,521.25	\$ -	\$ -	\$ -	31/10/2019	07/08/2020
0005.1819	REPA - Strathalbyn Road - Package Q2 - Capital	Closed	\$ 1,838,404.30	\$ 3,520,949.10	\$ 16,135.86	\$ 199,299.00	\$ 3,168,398.13	\$ -	\$ -	\$ -	19/11/2019	23/03/2020
0011.1819	REPA - Collinsville Roads - Package Z2 - Capital	Closed	\$ 3,085,170.89	\$ 5,623,602.10	\$ 4,293.00	\$ 318,253.04	\$ 5,122,339.46	\$ -	\$ -	\$ -	25/03/2020	21/08/2020
0015.1819	REPA - Collinsville West Roads - Package Y2 - Capital	In progress	\$ 5,206,186.89	\$ 11,907,591.51	\$ 226,377.56	\$ 673,965.96	\$ 7,975,479.32	\$ 295,790.45	\$ 73,111.22	\$ 2,125,016.69	17/06/2020	17/06/2021
0004.1819	REPA - Collinsville South Roads - Package C2 - Capital	Closed	\$ 1,639,747.45	\$ 3,467,076.67		\$ 196,249.62	\$ 3,129,597.40	\$ -	\$ -	\$ -	31/07/2019	14/11/2019
0009.1819	REPA - Collinsville Roads - Package A2 - Capital	Completed	\$ 1,402,988.60	\$ 1,635,916.70		\$ 92,599.05	\$ 1,149,694.67	\$ 6,087.78	\$ 649.84	\$ -	08/07/2020	04/12/2020
0014.1819	REPA - Bowen West Roads - Package U2 - Capital	Closed	\$ 261,983.56	\$ 340,273.86	\$ 306,535.91	\$ 19,260.78	\$ 327,941.19	\$ -	\$ -	\$ -	08/11/2019	17/12/2019
0016.1819	REPA - Proserpine Roads - Package X2 - Capital	Closed	\$ 1,659,647.25	\$ 2,460,851.75	\$ 15,728.89	\$ 139,247.55	\$ 2,278,489.69	\$ -	\$ -	\$ -	22/11/2019	11/06/2020
0018.1819	REPA - Proserpine Roads - Package H2 - Capital	Closed	\$ 1,456,734.48	\$ 1,543,520.13	\$ 154,795.91	\$ 75,798.74	\$ 1,486,249.71	\$ -	\$ -	\$ -	13/07/2020	20/10/2020
0030.1819	REPA - Regional Culverts - Operational - Package O2 &	Closed	\$ 428,491.33	\$ 557,723.51	\$ 19,032.90	\$ 28,443.90	\$ 548,629.89	\$ -	\$ -	\$ -	20/04/2020	06/11/2020
0022.1819	REPA - Watts & Scartwater Roads - Capital- Pk W2 & Y	Closed	\$ 1,547,481.09	\$ 3,604,488.76	\$ 29,199.72	\$ 163,764.90	\$ 3,211,076.46	\$ -	\$ -	\$ -	06/07/2020	05/10/2020
0032.1819	REPA - Collinsville Roads & Airstrip - Package K2 - Capital	Closed	\$ 434,169.97	\$ 534,013.94	\$ 4,102.29	\$ 26,236.74	\$ 514,445.94	\$ -	\$ -	\$ -	23/04/2020	28/05/2020
0019.1819	REPA - Bowen and Collinsville - W2 & F2 - Capital	Closed	\$ 1,068,740.92	\$ 2,345,516.91		\$ 132,765.11	\$ 2,169,250.45	\$ -	\$ -	\$ -	15/11/2019	02/07/2020
0031.1819	REPA - Bowen Sealed Roads - Capital - Pk S2	Closed	\$ 315,671.97	\$ 777,057.99	\$ 105,857.84	\$ 39,629.96	\$ 705,976.34	\$ -	\$ -	\$ 296.76	13/07/2020	11/09/2020
0033.1819	REPA - Proserpine Sealed Roads - Capital - Pk R2	In progress	\$ 570,556.81	\$ 1,424,041.94	\$ 46,166.81	\$ 72,626.14	\$ 255,591.11	\$ 21,435.87	\$ 5,278.46	\$ 1,012.07	02/11/2020	19/04/2021
0020.1819	REPA - Proserpine Roads - Package X2 - Capital	Closed	\$ 110,224.40	\$ 110,224.40	\$ 90,421.99	\$ 4,919.47	\$ 96,460.20	\$ -	\$ -	\$ -	05/03/2020	11/06/2020
0021.1819	REPA - Forestry Road Landslip - Capital	In progress	\$ 452,413.42	\$ 456,032.52		\$ 23,257.66	\$ 75,403.57	\$ 185.74	\$ -	\$ -	30/11/2020	20/04/2021
0028.1819	Betterment - Emu Plains Road (A2)	Closed	\$ 365,553.50	\$ 367,840.39	\$ 53,160.00	\$ 18,759.86	\$ 302,134.95	\$ -	\$ -	\$ -	20/07/2020	23/07/2020
0027.1819	Betterment - Exmoor Road (A2)	Closed	\$ 275,762.80	\$ 275,762.80	\$ 51,500.00	\$ 11,904.41	\$ 233,419.74	\$ -	\$ -	\$ -	27/07/2020	30/07/2020
0025.1819	Betterment - Rutherford Road (F2)	Closed	\$ 42,683.53	\$ 42,683.53	\$ 39,200.00	\$ 2,815.88	\$ 55,213.25	\$ -	\$ -	\$ -	29/06/2020	02/07/2020
			\$ 25,309,914.12	\$ 46,320,303.31	\$ 715,471.50	\$ 2,531,307.38	\$ 37,854,669.60	\$ 323,499.84	\$ 79,039.52	\$ 2,125,732.00		

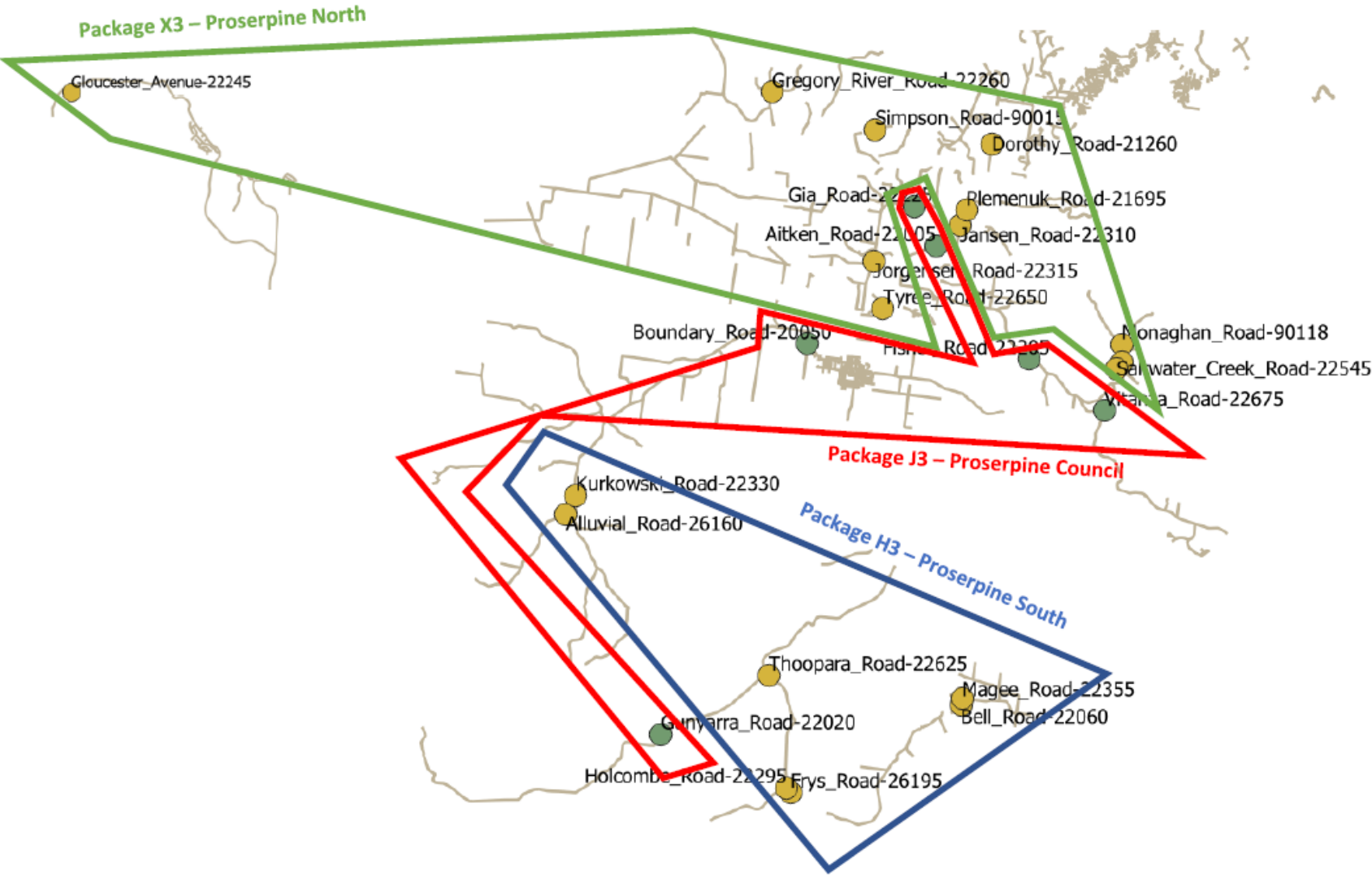
Attachment 2 – DRFA – Qld Monsoonal Event 2020 (Disaster Recovery Financial Reporting)

	DRFA - Qld Monsoonal Event 2020											
	Description	Status	Amt Submitted to QRA - Benchmark	Amt Submitted to QRA - Market Rates	Variations	Contingency	Expenditure to Date	Jan 21 - Expenditure	Feb 21 - Expenditure	Mar 21 - Expenditure	Start Date	End Date
0040.1920	Emergent Claim - Bowen North	Closed	\$ 58,519.10	\$ 58,519.10			\$ 58,519.10	\$ -	\$ -	\$ -	31/01/2020	03/05/2020
0040.1920	Emergent Claim - Bowen South	Closed	\$ 12,997.63	\$ 12,997.63			\$ 12,997.63	\$ -	\$ -	\$ -	31/01/2020	03/05/2020
0040.1920	Emergent Claim - Proserpine	Closed	\$ 58,632.47	\$ 43,804.84			\$ 58,632.47	\$ -	\$ -	\$ -	31/01/2020	03/05/2020
0040.1920	Emergent Claim - Inspection Costs	Closed	\$ 170,481.19	\$ 170,481.19			\$ 170,481.19	\$ -	\$ -	\$ -	31/01/2020	03/05/2020
0040.1920	Emergent Claim - Coordination	Closed	\$ 24,839.46	\$ 24,839.46			\$ 24,839.46	\$ -	\$ -	\$ -	31/01/2020	03/05/2020
0040.1920	Emergent Claim - Collinsville	Closed	\$ 183,380.88	\$ 183,380.88			\$ 183,380.88	\$ -	\$ -	\$ -	31/01/2020	03/05/2020
0035.1920	REPA - Proserpine Roads - Packages X3, H3 & J3	In progress	\$ 2,092,211.15	\$ 1,531,407.03		\$ 91,884.42	\$ 1,230,311.71	\$ 46,858.70	\$ 15,751.30	\$ 219,465.44	12/10/2020	02/04/2021
0042.1920	REPA - Collinsville Roads - Packages C3, N3, D3 & F3	Awarded	\$ 7,554,551.59	\$ 7,182,497.33	\$ 66,254.74	\$ 430,949.84	\$ 667,857.95	\$ 125.38	\$ 153,331.10	\$ 443,764.22	18/01/2021	06/10/2021
0041.1920	REPA - Bowen Roads - Packages V3, T3, U3 & B3	Awarded	\$ 7,380,496.56	\$ 5,650,448.80		\$ 339,026.93	\$ 196,166.13	\$ 3,375.00	\$ 3,584.14	\$ 149,055.99	01/02/2021	17/12/2021
0043.1920	REPA - Strathalbyn Road - Package Q3	Awarded	\$ 2,242,153.82	\$ 1,260,034.10		\$ 86,942.35	\$ 41,953.60	\$ 405.00	\$ 1,215.00	\$ 37,374.90	05/04/2021	06/08/2021
			\$ 19,778,263.85	\$ 16,118,410.36	\$ 66,254.74	\$ 948,803.54	\$ 2,645,140.12	\$ 50,764.08	\$ 173,881.54	\$ 849,660.55		

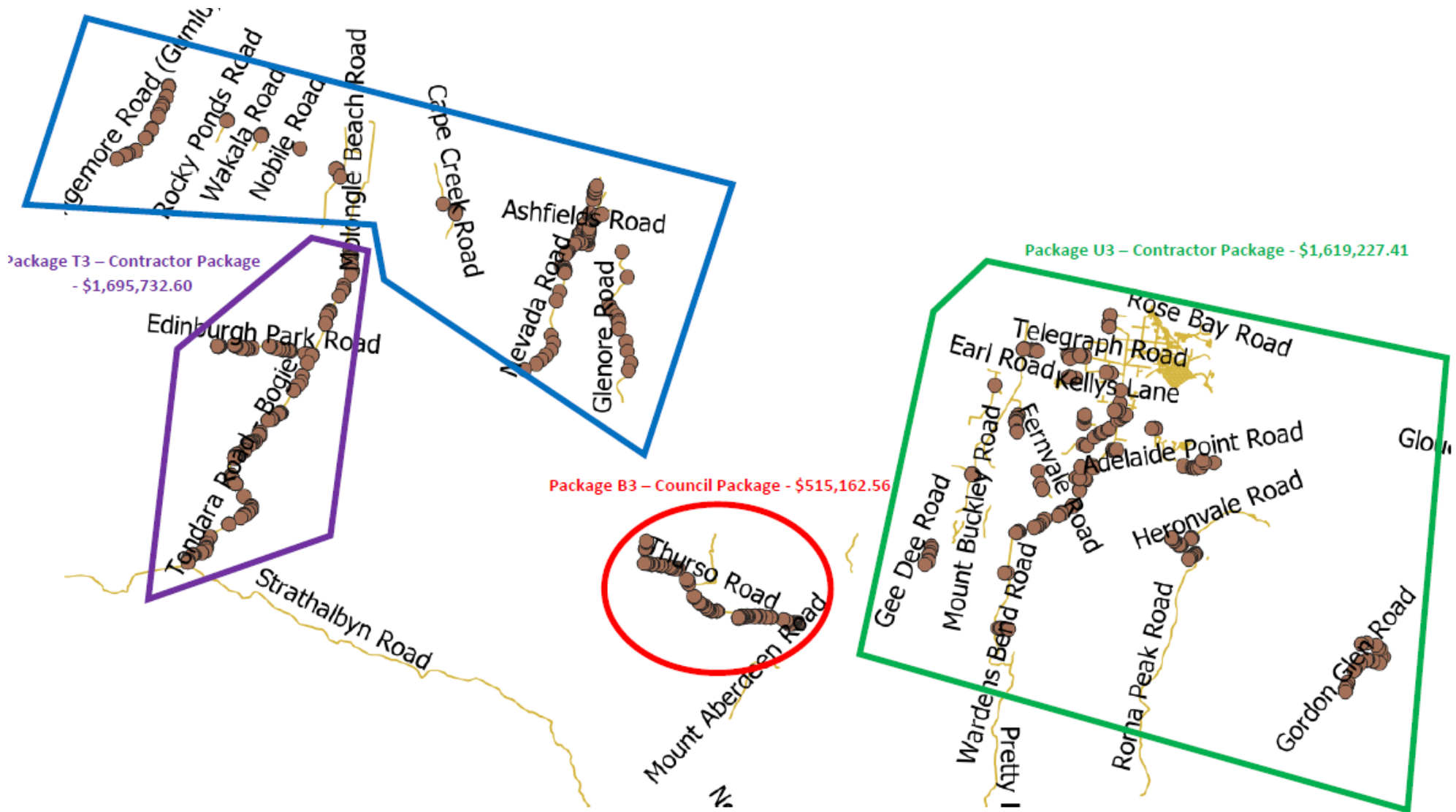
Attachment 3 – DRFA – 2021 Ex TC Imogen & Monsson Event (Disaster Recovery Financial Reporting)

DRFA - 2021 Ex TC Imogen												
	Description	Status	Amt Submitted to QRA - Benchmark	Amt Submitted to QRA - Market Rates	Variations	Contingency	Expenditure to Date	Jan 21 - Expenditure	Feb 21 - Expenditure	Mar 21 - Expenditure	Start Date	End Date
0	Emergency works - Inspection Costs	Activated	\$ -	\$ -			\$ 68,441.53	\$ -	\$ 31,782.07	\$ 29,358.76	02/01/2021	12/04/2021
0	Emergency works - Coordination Costs	Activated	\$ -	\$ -			\$ 2,384.37	\$ -	\$ 227.17	\$ 957.89	02/01/2021	12/04/2021
0	Emergency Works - Bowen	Activated	\$ -	\$ -			\$ 68,877.79	\$ 23,965.17	\$ 42,887.62	\$ 2,025.00	02/01/2021	12/04/2021
0	Emergency works - Prosperpine	Activated	\$ -	\$ -			\$ 55,988.79	\$ 30,583.02	\$ 17,801.91	\$ 6,683.86	02/01/2021	12/04/2021
0	Emergency works - Collinsville	Activated	\$ -	\$ -			\$ 29,193.32	\$ 6,008.01	\$ 20,485.31	\$ 2,700.00	02/01/2021	12/04/2021
0	0	0	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	00/01/1900	00/01/1900
0	0	0	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	00/01/1900	00/01/1900
0	0	0	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	00/01/1900	00/01/1900
0	0	0	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	00/01/1900	00/01/1900
			\$ -	\$ -	\$ -	\$ -	\$ 224,885.80	\$ 60,556.20	\$ 113,184.08	\$ 41,725.51		

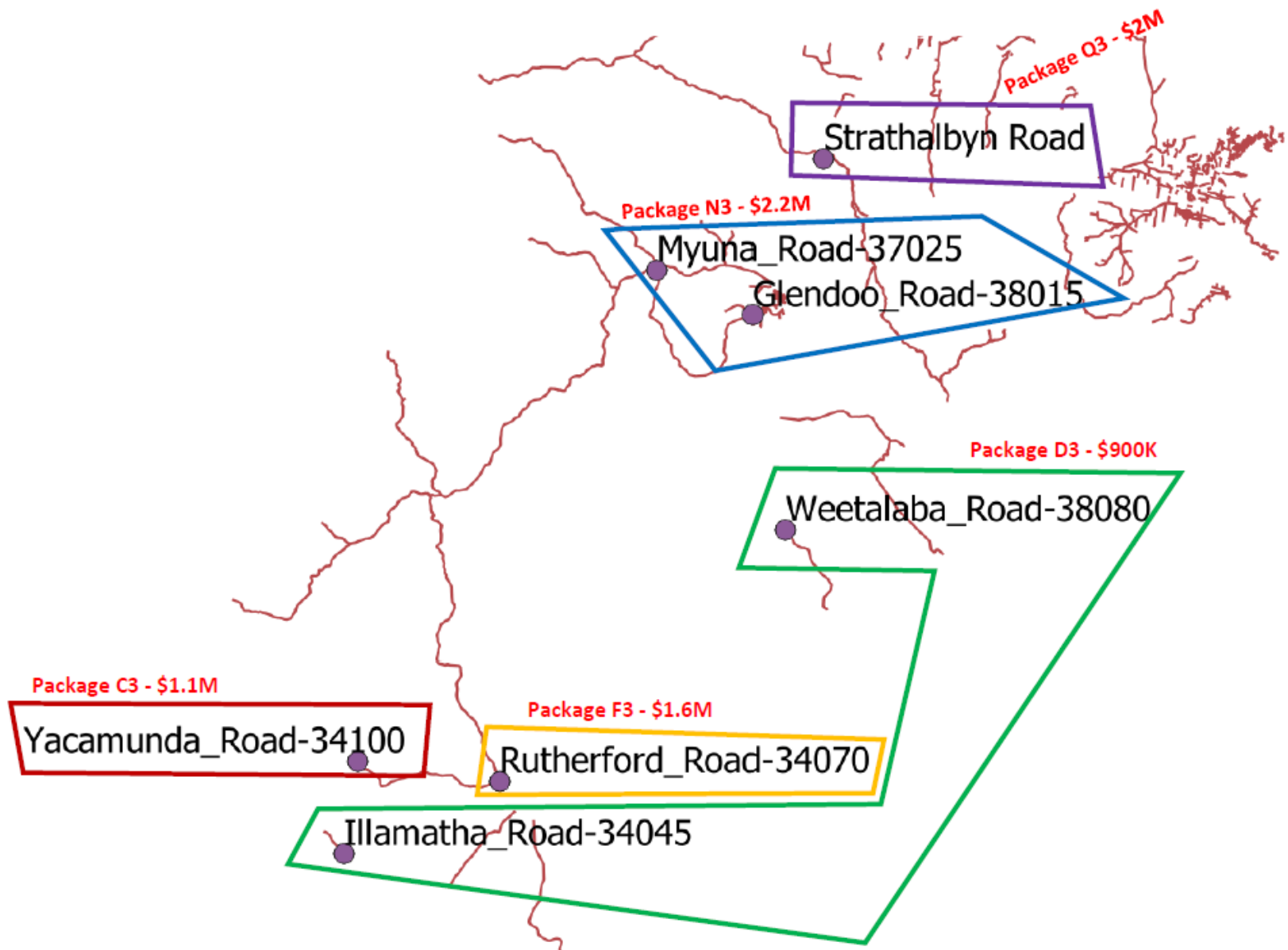
Attachment 4 – DRFA – 2020 – Proserpine Gravel Roads Packages



Attachment 5 – DRFA – 2020 – Bowen Gravel Roads Package



Attachment 6 – DRFA – 2020 – Collinsville Gravel Roads Package



Attachment 7 - Shute Harbour Project

Shute Harbour												
	Description	Status	Amt Submitted to QRA - Benchmark	Amt Submitted to QRA - Market Rates	Variations	Contingency	Expenditure to Date	Jan 21 - Expenditure	Feb 21 - Expenditure	Mar 21 - Expenditure	Start Date	End Date
48.17	Shute Harbour - Terminal, Structures & CAT D Seawall	In progress	\$ 15,209,000.00	\$ 33,298,741.19	\$ 3,097,272.20	\$ 3,077,169.18	\$ 20,567,514.69	\$ 1,222,557.27	\$ 1,198,319.59	\$ 1,793,297.96	30/03/2018	30/06/2021
41.17	Shute Harbour - REPA B & Betterment Seawall	In progress	\$ 1,852,000.00	\$ 15,471,976.88	\$ 2,866,934.73	\$ 1,289,331.40	\$ 16,880,466.14	\$ 437,240.09	\$ 541,821.42	\$ 614,282.82	30/03/2018	30/06/2021
			\$ 17,061,000.00	\$ 48,770,718.07	\$ 5,964,206.93	\$ 4,366,500.58	\$ 37,447,980.83	\$ 1,659,797.36	\$ 1,740,141.01	\$ 2,407,580.78		

17. Matters of Importance

No agenda items for this section.