

2.19 - Application of Code of Competitive Conduct to Business Activities

MEETING DETAILS: Special Budget Meeting - Wednesday 18 June 2025

AUTHOR: Manager - Financial Services

AUTHORISING OFFICER: Director Corporate Services

PURPOSE

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

EXECUTIVE SUMMARY

This report and resolution will ensure that Council is compliant with the requirements of the *Local Government Act 2009* and the Local Government Regulation 2012 with regard to the application of the Code of Competitive Conduct to its business activities.

The 2025/26 budget and the accompanying Long-Term Financial Forecast is designed to ensure that the operations of the Council can continue to be financially sustainable.

OFFICER'S RECOMMENDATION

That Council resolves to:

- a) in accordance with section 47(7) of the *Local Government Act 2009* (Qld), apply the Code of Competitive Conduct to Whitsunday Coast Airport, Foxdale Quarry and Whitsunday Holiday Parks as Prescribed Business Activities, as determined in accordance with section 39 of the Local Government Regulation 2012 (Qld); and
- b) not apply the Code of Competitive Conduct to its Road Maintenance Activity, as it is not determined to be a Roads Activity in accordance with Section 47(5) of the *Local Government Act 2009* (Qld) as it does not involve submitting competitive tenders to the State of Queensland or any other local government entity for securing road maintenance work, or submitting a competitive tender in relation to constructing or maintaining a road in Council's local government area that Council put out to competitive tender; and
- c) in accordance with section 47(7) and (8) of the *Local Government Act 2009* (Qld), not apply the Code of Competitive Conduct to the Proserpine Entertainment Centre and Shute Harbour Marine Terminal as a Prescribed Business Activity for the financial year as Council considers the cost of applying the code will outweigh the benefits, and the activities have significant non-commercial objectives and community service obligations; and
- d) adopt the Business Activities Policy (**Attachment 3.19.1**) for the 2025/26 financial year.

BACKGROUND

Section 104 of the *Local Government Act 2009* requires local governments to establish a system of financial management to ensure financial sustainability. Section 104(5) of the Act identifies the key components of the system of financial management, one of which is an annual budget.

Each year, prior to the adoption of the annual budget, Council reviews and updates its financial management policies to reflect current legislative requirements, organisational priorities, and industry best practice. This ensures that the budget is supported by clear and

robust policy guidance that promotes sound financial governance, sustainability, and accountability.

These documents collectively underpin Council's financial planning and reporting processes and provide the necessary guidance to manage community resources effectively. Their adoption forms a critical component of Council's financial governance framework and supports informed decision making throughout the financial year.

DISCUSSION/CURRENT ISSUE

A review of all business activities of Council as defined in the *Local Government Act 2009* and *Local Government Regulation 2012* (Regulation) was undertaken to identify whether there had been any change to those business activities since the previous Council resolution passed. The financial thresholds in the legislation are reviewed periodically and each year, Council officers clarify whether any changes impact the current activities or other activities of Council where these limits may have changed.

The classification, requirements and action required for each business activity are summarised in Table 1.

Table 1: Business Activity Classification & Requirements

Business Activity	Type	Requirements
Water & Sewerage	Significant Business Activity	Competitive Neutrality Principle
Waste	Significant Business Activity	Competitive Neutrality Principle
Whitsunday Coast Airport	Prescribed Business Activity	Code of Competitive Conduct
Foxdale Quarry	Prescribed Business Activity	Code of Competitive Conduct
Whitsunday Holiday Parks	Prescribed Business Activity	Code of Competitive Conduct
Shute Harbour Marine Terminal	Prescribed Business Activity	None (CCC not applied)
Proserpine Entertainment Centre	Prescribed Business Activity	None (CCC not applied)
Road Maintenance Activity	Business Activity	None (CCC not applied)

Significant Business Activities

At the Ordinary Meeting of 24 June 2022, Council resolved that the following are Significant Business Activities of Council:

1. Water and Sewerage; and
2. Waste.

Council will continue to apply the Competitive Neutrality Principle to these Significant Business Activities, namely Water and Sewerage and Waste activities.

Council is only required to pass a resolution in relation to a Significant Business Activity, where:

1. There is a new Significant Business Activity of Council that is identified in the Annual Report and Council has conducted a public benefit assessment of the new activity in accordance with Section 46 of the Act; or
2. Council has previously decided by resolution not to apply the Competitive Neutrality Principle in relation to a Significant Business Activity. In this situation, Council must,

within 3 years after making the decision, repeat the process outlined in Section 46 of the Act (including conducting a public benefit assessment) and decide whether or not to apply the Competitive Neutrality Principle to the Significant Business Activity.

Council previously resolved to apply the Competitive Neutrality Principle in relation to any of its current Significant Business Activities identified above, so Item 2 above does not apply, and Council must simply continue applying the Competitive Neutrality Principle to its current Significant Business Activities in accordance with the October 2018 resolution. Further, as stated in Item 2, if any new Significant Business Activity is identified in the Annual Report (which we do not expect in 2024/25), Council can comply with the requirements of Section 46 of the Act and pass the required resolutions under that section.

It is anticipated that Whitsunday Coast Airport may need to be considered in the assessment for the 2026/27 financial year if it is expected to meet the threshold defined in the Local Government Regulation 2012 for the financial year ending 30 June 2026.

Code of Competitive Conduct

In accordance with Section 47(7) of the Act, Council must decide each financial year whether to apply the CCC to a Prescribed Business Activity, determined in accordance with Section 39 of the Regulation. Council elects to apply the CCC to Whitsunday Coast Airport, Foxdale Quarry and Whitsunday Holiday Parks.

Where Council decides not to apply the CCC, Council must state the reasons for not applying the code.

Roads Activities

In accordance with Section 47(3)(b) of the Act, it is also mandatory for Council to apply the CCC to a "Road Activity" if the roads activity conforms to the definition contained in Section 47(5) of the Act. Council's Road Management Activity does not involve constructing or maintaining a road in the local government area that the State put out to competitive tender, nor does Council engage in competitive bidding through tenders or otherwise to the State of Queensland or any other local government entity, and it therefore does not fall within this definition.

Council is therefore not required to (but can opt to as per s 47(9) of the Act) apply the CCC to its Road Maintenance Activity.

Proserpine Entertainment Centre

Whilst the activity receives a large component of its funding from trading in goods and services, the overall objective of the Proserpine Entertainment Centre is not necessarily commercial or profit-making focus but to promote economic development in the region and to encourage artistic and cultural development within the community. Application of the code of competitive conduct would add an administrative expense without necessarily improving decision-making or the financial results of the activity, therefore, it is proposed that the code of competitive conduct should not be applied to this activity.

Shute Harbour Marine Terminal

Whilst the activity received a large component of its funding from trading in goods and services, the overall objective of Shute Harbour Marine Terminal is not necessarily commercial or profit oriented in the medium-term.

However, long-term growth into a commercial marine port facility continues to be a priority. Complementary access and use of marine berths and facilities is provided for marine rescue, marine safety, and water police as well as access to schooling for Hamilton Island school

children. These services are founded in community sentiment and are currently considered to a large extent as community service obligations.

Application of the code of competitive conduct would add an administrative expense without necessarily improving decision-making or the financial results of the activity, therefore, it is proposed that the code of competitive conduct should not be applied to this activity until such time as it generates operational surpluses in the medium to long-term.

FINANCIAL IMPLICATIONS

Each of the identified Significant Business Activities and Prescribed Business Activities has developed an annual budget that will be approved at the Budget Meeting to provide the funding and resources for those activities to be operated on a commercial basis.

CONSULTATION/ENGAGEMENT

Mayor and Councillors
Chief Executive Officer
Executive Leadership Team
Coordinator Strategic Finance
Manager Financial Services
Other relevant Council staff

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009
Local Government Regulation 2012

The resolutions and other budget related documents have been reviewed by external legal counsel to ensure that they conform to legislative and regulatory requirements.

RISK ASSESSMENT/DEADLINES

Managed within existing delegations.

A Local Government must prepare a budget each financial year including specific contents as required under Section 169 Local Government Regulation 2012. Section 170 of the Local Government Regulation 2012 requires:

- (1) *A local government must adopt its budget for a financial year-*
 - a. *After 31 May in the year before the financial year; but*
 - b. *Before –*
 - i. *1 August in the financial year; or*
 - ii. *a later day decided by the Minister.*

STRATEGIC IMPACTS

Corporate Plan Reference:

Maximise the organisation's financial performance, achieving a high level of customer service, productivity and efficiency through strategic direction, expert advice, and leadership.

ATTACHMENTS

1. Business Activities Policy [2.19.1 - 5 pages]



STRATEGIC POLICY: Finance	
Business Activities Policy	
Endorsed by Council	

Purpose

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

Scope

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

Guiding Principles

1. General

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

2. Classification and Requirements of Business Activities

Significant Business Activities

- 2.1 Council must identify any new SBA within its Annual Report for each financial year.
- 2.2 In the event a new SBA is identified within the Annual Report, Council must conduct a public benefit assessment of the new SBA in accordance with section 46 of the Act.
- 2.3 Council must prepare a report on the public benefit assessment that contains its recommendations about the application of the CNP in relation to the SBA.
- 2.4 At a meeting of Council, Council must consider the public benefit assessment report and decide, by resolution, whether or not to apply the CNP in relation to the SBA. If Council decides not to apply the CNP, the resolution must state the reasons for doing so.





STRATEGIC POLICY: Finance	
Business Activities Policy	
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- 2.5 Council must give the Minister a copy of the public benefit assessment report and all resolutions made in relation to that report.
- 2.6 If Council decides not to apply the CNP in relation to a SBA, Council must, within 3 years after making the decision, repeat the process within section 46 of the Act for that SBA.

Prescribed Business Activities

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

Roads Activities

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

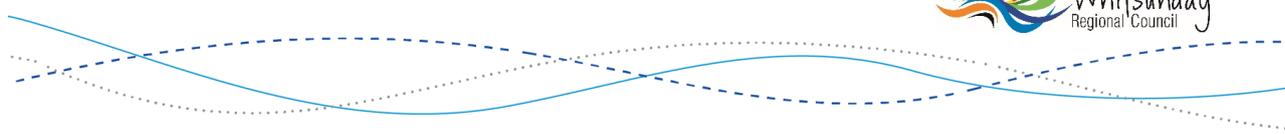
3. Application of the Competitive Neutrality Principle / Code of Competitive Conduct

Competitive Neutrality Principle

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

Code of Competitive Conduct

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

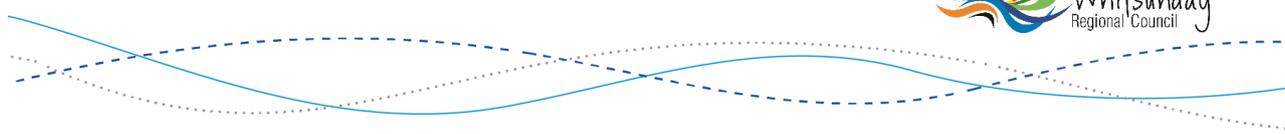




STRATEGIC POLICY: Finance	
Business Activities Policy	
Endorsed by Council	

4. Broad Principles for the Operation of All Business Activities

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





STRATEGIC POLICY: Finance	
Business Activities Policy	
Endorsed by Council	

4.7 The annual performance plans, incorporating the projected returns, will be presented to Council annually as part of the overall budget adoption process.

Related Policies and Legislation

- Local Government Act 2009 (Qld) (Act)
- Local Government Regulation 2012 (Qld) (Regulation)
- Dividend Policy
- Asset Management Plans
- Annual Budget
- Long Term Financial Forecast
- Annual Performance Plans

Definitions

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

CAPM refers to the Capital Asset Pricing Model used to estimate a return on equity. **CCC** refers to the Code of Competitive Conduct as set out in section 47 of the Act and section 32 of the Regulation.

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

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

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

Council refers to the Whitsunday Regional Council.

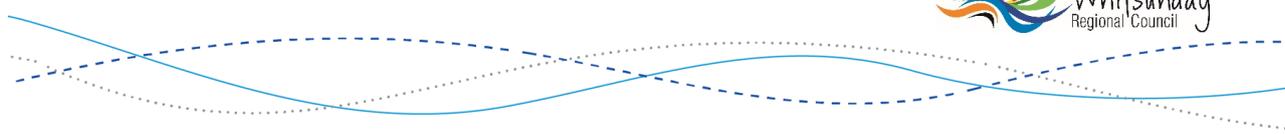
NCP refers to National Competitive Policy.

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

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

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

WACC refers to the Weighted Average Cost of Capital which is the general form of the opportunity cost of capital (or discount rate) most commonly used and accepted in regulatory practice in Australia.





STRATEGIC POLICY: Finance	
Business Activities Policy	
Endorsed by Council	

Appendix 1

COMMERCIAL BUSINESS ACTIVITIES OF COUNCIL

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

COUNCIL POLICY			
Date Adopted by Council		Council Resolution	
Effective Date	01 July 2025	Next Review Date	
Responsible Officer(s)	Manager Financial Services	Revokes	



2.20 - Performance Plans - Business Activities

MEETING DETAILS: Special Budget Meeting - Wednesday 18 June 2025

AUTHOR: Manager - Financial Services

AUTHORISING OFFICER: Director Corporate Services

PURPOSE

To present for adoption the Business Activities Performance Plans for Whitsunday Water, Waste and Recycling Services, Whitsunday Coast Airport, Foxdale Quarry, Shute Harbour Marine Terminal, Whitsunday Holiday Parks and Proserpine Entertainment Centre for the 2025/26 financial year.

EXECUTIVE SUMMARY

This report presents the Annual Performance Plans for the significant business activities and the prescribed business activities that contribute commercially to the outcomes of Council and provide a return on investment to general revenue. The successful operation of these activities provides an opportunity to reduce the overall reliance on rates and charges revenue.

The 2025/26 budget and the accompanying Long-Term Financial Forecasts is designed to ensure that operations of Council can continue to be financially sustainable.

OFFICER'S RECOMMENDATION

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

1. Whitsunday Water;
2. Waste and Recycling Services
3. Whitsunday Coast Airport;
4. Foxdale Quarry;
5. Shute Harbour Marine Terminal;
6. Whitsunday Holiday Parks; and
7. Proserpine Entertainment Centre

for the 2025/26 financial year (**Attachments 3.20.1 to 3.20.7**).

BACKGROUND

Section 104 of the *Local Government Act 2009* requires local governments to establish a system of financial management to ensure financial sustainability. Section 104(5) of the Act identifies the key components of the system of financial management, one of which is an annual budget.

Each year, prior to the adoption of the annual budget, Council reviews and updates its financial management policies to reflect current legislative requirements, organisational priorities, and industry best practice. This ensures that the budget is supported by clear and robust policy guidance that promotes sound financial governance, sustainability and accountability.

These documents collectively underpin Council's financial planning and reporting processes and provide the necessary guidance to manage community resources effectively. Their

adoption forms a critical component of Council's financial governance framework and supports informed decision making throughout the financial year.

DISCUSSION/CURRENT ISSUE

As required by Section 175(1)(c) of the Local Government Regulation 2012, Council has prepared the Annual Performance Plans for each of the business activities for the 2025/26 financial year.

These Annual Performance Plans for both Significant and Prescribed activities identify:

- The units' objectives
- The nature & extent of the activity the unit is to conduct
- Financial and non-financial targets
- Community Service Obligations
- Notional capital structure and treatment of surpluses
- Proposed major investments
- Outstanding and proposed borrowings
- Level of service and quality of service consumers can expect
- Delegations necessary to allow the unit to exercise autonomy

In some circumstance it is necessary to exclude a certain level of information in the Annual Performance Plans due to the commercially sensitive nature of a business activity.

FINANCIAL IMPLICATIONS

The plans outline the financial requirements for the activities for the upcoming year and the intended financial results for each activity.

CONSULTATION/ENGAGEMENT

Mayor & Councillors
Chief Executive Officer
Strategic Leadership Team
Manager Financial Services
Coordinator Strategic Finance
Management Accountants
Other relevant Council staff
External Legal Counsel

STATUTORY/COMPLIANCE MATTERS

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

The resolutions and other budget related documents have been vetted by external legal counsel to ensure that they conform to legislative and regulatory requirements.

RISK ASSESSMENT/DEADLINES

Risks are managed within each of the performance plans as identified and are mitigated through actions outlined within the plans.

A Local Government must prepare a budget each financial year including specific contents as required under Section 169 Local Government Regulation 2012. Section 170 of the Local Government Regulation 2012 requires:

- (1) *A local government must adopt its budget for a financial year-*
- a. *After 31 May in the year before the financial year; but*
 - b. *Before –*
 - i. *1 August in the financial year; or*
 - ii. *a later day decided by the Minister.*

STRATEGIC IMPACTS

Corporate Plan Reference:

Maximise the organisation's financial performance, achieving a high level of customer service, productivity and efficiency through strategic direction, expert advice, and leadership.

ATTACHMENTS

1. Annual Performance Plan - Whitsunday Water [2.20.1 - 18 pages]
2. Annual Performance Plan - Waste and Recycling Services [2.20.2 - 11 pages]
3. Annual Performance Plan - Whitsunday Coast Airport [2.20.3 - 11 pages]
4. Annual Performance Plan - Foxdale Quarry [2.20.4 - 10 pages]
5. Annual Performance Plan - Shute Harbour Marine Terminal [2.20.5 - 11 pages]
6. Annual Performance Plan - Whitsunday Holiday Parks [2.20.6 - 10 pages]
7. Annual Performance Plan - Proserpine Entertainment Centre [2.20.7 - 11 pages]

ANNUAL PERFORMANCE PLAN - 2025/26

WHITSUNDAY WATER





OUR VISION & MISSION

Vision Statement

Whitsunday Water will play a central role in ensuring that the Whitsundays reputation as a venue of internationally recognised natural beauty is enhanced through providing innovative solutions, improving service outcomes and a commitment to the environment.

Mission Statement

Whitsunday Water will deliver Councils objectives through a commercial and customer orientated mindset with a sound technical foundation.

Significant Business Activity

Whitsunday Water is considered a significant business activity of the Whitsunday Regional Council.

The business is responsible for providing water supply and sewerage (wastewater) services to the Whitsunday region, including the supply of potable water, and the collection and treatment of sewage.

Whitsunday Water aims to be responsive to customer's needs and to make a positive contribution to the social, economic, and environmental sustainability of the Whitsunday region.

As a Significant Business Activity under the Local Government Act, Whitsunday Water is required to operate in accordance with the state government's Code of Competitive Conduct.

This will be achieved through delivering excellent customer service, environmental management and efficient operations while maximising the return to Council.

This Annual Performance Plan encompasses the requirements set out in the Local Government Regulation 2012 as a Significant Business Activity, as well as the requirements for the Annual Report which is prepared in accordance with the Local Government Regulation 2012.

Delegations

The organisational structure reflects the functional outcomes required from the business. The approach provides greater accountability for achievement of specific outcomes and focus on business priorities. Whitsunday Water has delegations in a variety of legislation. The Whitsunday Regional Council delegation register contains the delegations for staff under the appropriate legislation.

Registers

The following registers are maintained by Council for Whitsunday Water:

- Register of Delegations
- Water & Sewer Asset Register
- Water & Sewer Risk Register
- Drinking Water Quality Management Plan Risk Register

Unit Objectives

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

External Drivers

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

Legislative Obligations

Water and Sewer are subject to at least twelve different legislative Acts, which are administered by up to seven state agencies. Most of these regulations focus on the sustainable delivery of quality water services.

However, as a significant business activity, there is also a statutory imperative for Whitsunday Water to structure its operations to meet the Code of Competitive Conduct. In addition to the current regulatory framework, it is anticipated carbon accounting may provide additional constraints and opportunities for this business unit.

Community Expectations

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

The Growth Imperative

Councils play an essential role in facilitating the economic development of their region. The impact of Council activities in this regard are relevant at the state and national level.

However, too strong an emphasis on growth can inadvertently create challenges for the business either directly (i.e. growth outstripping Councils capabilities) or indirectly (through capital expenditure to support growth "crowding out" investment in the existing assets). Councils Local Government Infrastructure Plan (LGIP) attempts to balance the growth and service outcomes for the region through aligning growth with Councils Strategic Asset Management Plan (SAMP) and Long-Term Financial Forecasts (LTFF).



Service Reliability and Asset Management

The communities' expectation is that services will remain sustainable over the long term. However, the water services business has experienced some unexpected challenges in managing its water service delivery to its customers. Furthermore, networking planning and levels of service are crucial functions for Whitsunday Water as they ensure reliable, efficient, and sustainable water and wastewater infrastructure. This planning helps manage risks, optimise resource allocation, and maintain service quality for communities.

A key part of the solution to the issue of sustainable services is the establishment of an Asset Management and Network Planning Framework that develops and implements operational strategies which minimise the risk of disruption. A key part of the pathway forward outlined below is to ensure that the water and wastewater management strategies prescribe a sustainable service future and reflect the requirements of the International Standard for Asset Management (ISO 55000).

Major Capital Works (Proposed Major Investments) - Water

Projects listed below are those with major capital budgets over the next ten-year period:

Project Name	FY 25 \$	FY 26 \$	FY 27 \$	FY 28 \$	OUTYEAR \$	Total \$
Cannonvale Reservoir - Cyclone Repair - Budget Allocation		300,000	300,000	2,200,000	2,200,000	5,000,000
Digital Metering					5,916,493	5,916,493
Facilities Instrumentation Electrical & Control Renewals Water	130,000	111,437	423,349	635,024	2,565,256	3,865,066
Jubilee Pocket Trunk Water Main	200,000	2,588,190				2,788,190
Minor Reservoir Renewal Program					3,701,250	3,701,250
Proserpine HL Res Trunk Water Main	208,460	2,472,079				2,680,539
Renwick Rd Trunk Water Main	189,663	287,590		1,026,000	825,000	2,328,253
Water Network Structural Renewal					2,473,000	2,473,000
Water Treatment Plant Structural Renewal					3,143,000	3,143,000
Water Treatment Systems Renewal					2,400,000	2,400,000

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water

Major Capital Works (Proposed Major Investments) - Sewerage

Projects listed below are those with major capital budgets over the next ten-year period:

Project Name	FY 25 \$	FY 26 \$	FY 27 \$	FY 28 \$	OUTYEAR \$	Total \$
Bowen South Corridor Stage 1					34,900,000	34,900,000
Cannonvale STP Membrane Replacement					2,400,000	2,400,000
Cannonvale STP Outfall			300,000	632,196	4,648,713	5,580,909
Carlo Drive Recycled Water Main					3,850,000	3,850,000
Carlo Drive Trunk Sewer Mains Project	335,266	2,422,198				2,757,464
Proserpine STP Upgrade		150,000	100,000	4,250,000		4,500,000
Regional Sewer Pump Replacement Program	198,000		229,500	241,200	1,627,400	2,296,100
Regional Sewer Relining					4,950,100	4,950,100
Regional Sewer Relining P2	765,666	960,000	835,000	540,000		3,100,666
Sewer Main Replacement					3,511,000	3,511,000
Sewer Manhole Renewals	170,000	205,200	275,400	262,800	2,103,626	3,017,026
Sewer Retic and Trunk Airlie			298,789	669,774	1,526,252	2,494,815
Sewer Retic and Trunk Proserpine					3,024,812	3,024,812
Sewer Rising Main Upgrade CSPA 3 to Cann STP		350,000	6,300,000	350,000		7,000,000
Sewer Treatment Plant Structural Renewal					3,500,000	3,500,000
Sewer Treatment Systems Renewal					2,870,000	2,870,000
Southern STP Odour Control Systems			988,516	1,808,721	1,351,371	4,148,608

Non-Financial Targets

Operational Initiatives - Water & Sewerage

Project Name	Description
Water Document Library - Inspections & Condition Rating Tender Specifications - Water & Sewer	Development of Tender specifications covering Asset Subclass Structural & Civil for Water Assets to ensure value-add for future Asset Revaluations
Investigation of Electrical Switchboards - Water & Sewer	Yr 2 of 4 Yr Program
Masterplan and New Network Modelling - Water & Sewer	Modelling to replace outdated and discontinued ARCADIS MODEL - used by WW and Development (LGIP) - 2046 - Councillor Action Item - including identification of critical land and future infrastructure to service the growth corridors of Cannon Valley and Bowen South

Key Deliverables / Additional Services

Strategies & Plans scheduled for future development/updates:

- Full Cost Pricing – Price Path for water and sewer services
- Water, Sewerage, Asset Management Plans - Update to NAMS+ format
- Whitsunday Sewer and Water Network Modelling – Optimisation Update
- WRC Telemetry (SCADA) Upgrade Strategy
- WRC Regional Water Strategy Update (includes Bulk Water Strategy)
- Biosolids Reuse Strategy
- WRC Regional Sewer Strategy
- Whitsunday Water Workforce Plan (including rostering)
- Water & Sewerage Facilities Master Plans (e.g. Proserpine and Cannonvale STP Master Plans)
- Smart Metering/DMP Strategy
- Regional Recycled Water Strategy
- Regional Engineering Standards Alignment
- Water Supply Borefield Optimisation Assessment
- Pump Station and Facility Style Plan (including advertising/Tours)
- Operator Housing/Fatigue Housing
- Water Education & Comms Strategy

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water

Outstanding Borrowings

Water

Loan Balance As At	June 25	2025/26				
Loan	Opening Balance as at 30 June 25 \$	Repayment \$	Closing Balance \$	Interest Payments \$	Finance Costs \$	Final Due Date
WTP Projects	6,503,057	797,165	5,705,892	301,359	7,138	15-Jun-32
WRC Internal Loan	21,503,018	948,844	20,554,174	400,323		30-Jun-44

Sewerage

Loan Balance As At	June 25	2025/26				
Loan	Opening Balance as at 30 June 25 \$	Repayment \$	Closing Balance \$	Interest Payments \$	Finance Costs \$	Final Due Date
STP Projects	13,242,213	1,674,378	11,567,835	662,365	14,514	13-Feb-32
Bowen STP 19/20	7,468,116	457,133	7,010,983	160,545	8,392	15-Jun-39
Bowen STP 20/21	4,445,275	258,375	4,186,899	78,278	5,001	15-Jun-40

Proposed Borrowings

Water

Loan	Amount \$	Loan Year	Final Due Date
Proserpine WTP Additional Raw Water Supply	864,400	FY 2026/27	30-Jun-36
Water - Waite Creek Trunk Main	656,000	FY 2029/30	30-Jun-39

Sewerage

Loan	Amount \$	Loan Year	Final Due Date
Proserpine STP Upgrade	3,012,500	FY 2028/29	30-Jun-38
Carlo Drive Recycled Water Main	2,502,500	FY 2032/33	30-Jun-52



Principal Assets

Water

Asset Categories	Active Quantity
Water Mains (km)	491.503
Water Treatment Plants	4
Water Pump Stations (Local Booster, High Lift, Low Lift, Intake)	16
Water Storage Sites (excluding storage at Water Treatment Plants)	17
Water Bores	14
Bulk Water Standpipe	4
Chlorination Facilities (outside of WTP/STP sites)	5
Telemetry Stations (Base and Repeater)	6

Sewerage

Asset Categories	Active Quantity
Sewer Mains (Gravity and Pressure km)	357.839
Sewer Nodes (Manholes, Vents, Lamp Holes, Inspection Openings)	5989
Sewerage Pump Stations	84
Chlorination Facilities (outside of WTP/STP sites)	5
Recycled Effluent Pump Stations	2
Waste Water Treatment Plant	4

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water

Service Indicators

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

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

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water

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



WHITSUNDAY WATER AND THE COMMUNITY

Community Service Obligations (CS)

Community Services Obligations (CSOs) are activities which the business is instructed to undertake on a non-commercial basis. Legislation requires the scope of CSOs to be identified by Whitsunday Water in its annual reporting. The scope of CSOs include:

Water Supply:

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

Community Organisation & Groups supported by the Water Business

Bowen Sports Complex & Bowen Turf Club	\$140,905
Total	\$140,905

Sewerage Services:

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

Community Organisation & Groups supported by the Sewerage Business

Bowen Golf Club	\$93,492
Collinsville Golf Course	\$59,130
Proserpine Agricultural Pastoral & Industrial Association	\$312
Proserpine Golf Club	\$2,382
Total	\$155,316



FINANCIALS

Notional Capital Structure, And Treatment of Surpluses

Whitsunday Water is a wholly owned Significant Business Activity of Whitsunday Regional Council. Whitsunday Water notional capital structure is via 100% equity funding from Council.

Any surpluses earned by a business activity of Council may be returned as a loan repayment, a dividend to Council (return to ratepayer) or reinvested in the business activity. Any return is in recognition that business units have been established to further the good governance of the region. Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

Funding of Capital Works

For the 2025/26 financial year, the capital works program will be funded through revenue generated by the business activity.

Whitsunday Water Reports to Council

Whitsunday Water is responsible for:

- Maintaining its long-term financial forecasts (providing the outcomes of which into the Council broader LTFF).
- Providing information to Council systems to facilitate effective financial management; and
- Responding to the needs of Council in a timely manner.
- Council is responsible for providing the following financial services.
 - Providing and maintaining the systems that support Councils financial accountability.
 - Managing the program of audit for Council.
 - Providing financial advice and support to Whitsunday Water business as a significant business activity;

Council will be responsible for final decisions on operational and capital funding allocations.

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water



Capital Works - Water

Description	FY 26 LGIP* \$	FY 26 non-LGIP \$	FY 26 Budget Expenditure \$
Network Reconfiguration Mount Julian		258,834	258,834
Network Reconfiguration Island Dr WPS		311,276	311,276
Jubilee Pocket Trunk Water Main	1,328,598	1,259,592	2,588,190
Network Reconfiguration Parker Rd Twin Creek Crt Trader Crt	322,806	584,320	907,126
Network Reconfiguration Cannonvale Reservoir	133,714	191,821	325,535
Network Reconfiguration Coyne Rd Reservoir	196,566	299,546	496,112
Network Reconfiguration Proserpine PRV Cross Connect	593,225	46,276	639,501
Network Reconfiguration Stanley Dr		227,675	227,675
Collinsville WTP Safety Rail Replacement and Clarifier		268,251	268,251
Coastal WTP Pump & Switchboard Upgrade		643,383	643,383
Renwick Rd Trunk Water Main	37,590	250,000	287,590
Bowen Reservoir Renewal 3 & 12 ML		1,790,841	1,790,841
Regional Valve Program - Water		22,935	22,935
Collinsville WTP Filter Automation and SCADA Integration		425,212	425,212
Collinsville WTP Chemical Dosing & Filter Automation		282,197	282,197
Proserpine Taylor to Horsford and Fuljames		207,475	207,475
Proserpine PRV to Taylor St		102,290	102,290
Proserpine HL Res Trunk Water Main	1,702,681	769,398	2,472,079
Minor New & Replacements Water		260,625	260,625

*Local Government Infrastructure Plan

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water



Capital Works - Water continued..

Description	FY 26 LGIP \$	FY 26 non-LGIP \$	FY 26 Budget Expenditure \$
Bowen WTP Intake Switchboard and Structure		1,342,001	1,342,001
Bowen Small Reservoir Pressure Zone		25,000	25,000
Proserpine WTP Additional Raw Water Supply		264,347	264,347
District Meter Trial		80,627	80,627
Facilities Instrumentation Electrical & Control Renewals Water		111,437	111,437
Emergent Works Water 25/26		269,028	269,028
Cannonvale Reservoir - Cyclone Repair - Budget Allocation		300,000	300,000
Fence Renewal WPS Raintree Plc		60,000	60,000
Network Monitoring & Instrumentation		100,000	100,000
Parkwood HL Reservoir Rockfall Protection		80,000	80,000
Regional Water Main Renewals (Passage Ave)		350,000	350,000
Currawong Rd Water Pump Station Land & Fencing		120,000	120,000
Proserpine Water Tower GL Reservoir & Pump System Upgrade		550,000	550,000
Bore Renewal Program (Bore 2 Replacement)		218,977	218,977
Lewis St Trunk Water Main Upgrade	45,406		45,406
Kara Crescent Pumped Zone		358,265	358,265
Total	\$4,360,586	\$12,431,629	\$16,792,215

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water

Capital Works - Sewerage

Description	FY 26 LGIP \$	FY 26 non-LGIP \$	FY 26 Budget Expenditure \$
Carlo Drive Trunk Sewer Mains Project	1,110,000	1,312,198	2,422,198
Regional Sewer Relining P2		960,000	960,000
Cannonvale STP Horizontal Drum Screens - Upgrade		298,300	298,300
Cannonvale STP Horizontal Drum Screens - Renewals		162,200	162,200
Sewer Network Structural Renewals - BOWN SPS J		890,600	890,600
Jubilee Pocket 1 Sewer Pump Station Emergency Storage		100,000	100,000
Bowen SPS 3 Sewer Rising Main Upgrades		180,000	180,000
Bowen STP Recycled Water Chlorination System		45,000	45,000
Cannonvale STP Discharge Effluent Analyser		120,000	120,000
STP Odour Containment Panels Replacement		610,970	610,970
Emergent Works Sewer 25/26		281,058	281,058
Proserpine STP Upgrade		150,000	150,000
Sewer Network Structural Renewals SPS Relining		50,000	50,000
Sewer SPS Pit Lid Renewals		95,000	95,000
Bowen STP Dewatering Process Reconfiguration - P2		30,000	30,000
Collinsville WTP Septic System Renewal		30,000	30,000
Electrical Works for Jubilee Pocket SPS1		40,000	40,000
Jubilee Pocket Rising Main SPS 1 to SPS 3		200,000	200,000
Sewer Rising Main Upgrade CSPA 3 to Cann STP	140,000	210,000	350,000
Facilities Instrumentation Electrical & Control Renewals Sewer		42,391	42,391
Sewer Manhole Renewals		205,200	205,200
Minor New & Replacements Sewer		21,736	21,736
Waste Biosolids Reuse from Landfill Project		134,367	134,367
Total	\$1,250,000	\$6,169,020	\$7,419,020

Financial Targets

The financial report below outlines the estimated and projected financial performance for Whitsunday Water.

WHITSUNDAY REGIONAL COUNCIL STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES Income Statement for the periods ending 30 June	Water			
	Est Act 2025 \$	2025/26 \$	Year 2 \$	Year 3 \$
Operating revenue				
Total operating revenue	24,545,653	25,907,641	27,352,599	28,865,335
Operating expenses				
Total operating expenses	(21,002,198)	(22,232,586)	(22,721,277)	(23,476,625)
Surplus / (deficit) from operations	3,543,455	3,675,055	4,631,322	5,388,710
National Competition Policy transactions				
Income Tax Equivalent (30%)	1,063,037	1,102,517	1,389,397	1,616,613
Return to Ratepayer	2,480,419	1,200,000	2,600,000	3,000,000
Retained surplus (deficit) at period end	0	1,372,539	641,926	772,097
Community Services Obligations:				
Pensioner rebate	152,944	156,768	160,687	164,704
Community service clubs	140,905	144,428	148,038	151,739
Total community service obligation revenue	293,849	301,195	308,725	316,443
Capex	7,206,735	16,792,216	3,265,194	7,211,538



Attachment 2.20.1 Annual Performance Plan - Whitsunday Water

WHITSUNDAY REGIONAL COUNCIL STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES Income Statement for the periods ending 30 June	Sewerage			
	Est Act 2025 \$	2025/26 \$	Year 2 \$	Year 3 \$
Operating revenue				
Total operating revenue	19,887,399	19,925,226	20,492,537	20,871,210
Operating expenses				
Total operating expenses	(14,055,942)	(14,889,151)	(14,828,909)	(15,327,667)
Surplus / (deficit) from operations	5,831,457	5,036,074	5,663,629	5,543,543
National Competition Policy transactions:				
Income Tax Equivalent (30%)	1,749,437	1,510,822	1,699,089	1,663,063
Return to Ratepayer	2,900,000	0	0	0
Retained surplus (deficit) at period end	1,182,020	3,525,252	3,964,540	3,880,480
Community Services Obligations:				
Pensioner rebate	161,782	165,827	169,972	174,222
Community service clubs	155,316	159,199	163,179	167,258
Trade waste subsidies & access charges foregone	516,155	529,059	542,285	555,842
Total community service obligation revenue	833,253	854,054	875,436	897,322
Capex	4,487,963	7,419,020	13,849,172	10,113,196





Email: info@whitsundayrc.qld.gov.au
Location: Pound Yard Road
Proserpine, QLD, 4800

ANNUAL PERFORMANCE PLAN - 2025/26

WASTE & RECYCLING SERVICES





OUR VISION & MISSION

Vision Statement

Waste & Recycling Services will play a central role in ensuring that the Whitsundays reputation as a venue of internationally recognised natural beauty is enhanced through providing innovative solutions, improving service outcomes and a commitment to the environment.

Mission Statement

Waste & Recycling Services will provide a waste service that supports and encourages the community to reduce waste to landfill and increase resource recovery.

Significant Business Activity

Waste and Recycling Services is considered a significant business activity of the Whitsunday Regional Council.

The business is responsible for providing waste services to the Whitsunday Region, including the recovery and landfilling of solid waste.

Whitsunday Waste aims to be responsive to customer's needs and to make a positive contribution to the social, economic, and environmental sustainability of the Whitsunday Region.

As a Significant Business Activity under the Local Government Act, Whitsunday Waste is required to

operate in accordance with the State Government Code of Competitive Conduct.

This will be achieved through delivering excellent customer service, environmental management and efficient operations while maximising the return to Council. A range of initiatives are contained in this Business Management Plan and supporting strategies to ensure that these outcomes are delivered by the business.

This Annual Performance Plan encompasses the requirements set out in the Local Government Regulation 2012 for Significant Business Activity, as well as the requirements for the annual report which is prepared in accordance with the Local Government Regulation 2012.

Delegations

The organisational structure reflects the functional outcomes required from the business. The approach provides greater accountability for achievement of specific outcomes and focus on business priorities. Waste has delegations in a variety of legislation. The Whitsunday Regional Council delegation register contains the delegations for staff under the appropriate legislation.

Registers

The following registers are maintained by Council for Waste and Recycling Services:

- Register of Delegations
- Asset Register
- Risk Register

Unit Objectives

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

External Drivers

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

Some of the main external drivers include:

Legislative Obligations

Dealing with waste is subject to at least four different legislative acts, which are administered by 2 state government agencies. However, as a Significant Business activity, there is also a statutory imperative for the Waste and Recycling Services to structure its operations to meet the Code of Competitive Conduct. In addition to the current regulatory framework, it is anticipated carbon accounting may provide additional constraints and opportunities for this business unit.

Community Expectations

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

Service Reliability and Asset Management

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

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

Attachment 2.20.2 Annual Performance Plan - Waste and Recycling Services

Major Capital Works (Proposed Major Investments)

Projects listed below are those with major capital budgets over the next ten-year period:

Project Name	FY 25 \$	FY 26 \$	FY 27 \$	FY 28 \$	OUTYEAR \$	Total \$
Landfill Bowen Cell 2 (A&B) Construction	150,000	6,000,000				6,150,000
Landfill Bowen Cell 3 (A&B) Detailed Design & Construction					3,200,000	3,200,000
Landfill Bowen Cell 4 (A&B) Detailed Design & Construction					3,200,000	3,200,000
Landfill Bowen Cell 5 (A&B) Detailed Design & Construction					3,120,000	3,120,000
Landfill Bowen Cell 6 (A&B) Detailed Design & Construction					3,120,000	3,120,000
Landfill Bowen Cell 7 (A&B) Detailed Design & Construction					3,120,000	3,120,000
Landfill Kelsey Cell 6	3,926,117					3,926,117
Transfer Station Kelsey Bulk Waste Changes			300,000		10,000,000	10,300,000

Future investments to be considered alongside the development of a new Waste Strategy.

Non-Financial Targets

Operational Initiatives

Project Name	Description
Development of Waste Strategy inclusive of Infrastructure Network Plan	Waste Infrastructure Network Plan and staged implementation including precinct plans for key disposal sites, legacy site plans and network priorities
Implementation and ongoing engagement of the Waste Strategy	Implementation of Council's Waste Management Strategy including community engagement

Key Deliverables/Additional Services

- Landfilling
- Transfer Stations
- Satellite Stations
- Domestic Kerbside Waste Collection
- Domestic Kerbside Recycling Collection
- Resource Recovery
- Waste Education
- Waste Stream Stewardship Program Delivery
- Legacy Landfill Management



Outstanding Borrowings

Loan Balance As At	June 25	2025/26				
Loan	Opening Balance as at 30 June 25 \$	Repayment \$	Closing Balance \$	Interest Payments \$	Finance Costs \$	Final Due Date \$
Bowen Cell3 19/2	961,571	317,248	644,323	7,670	969	15-Jun-28

Proposed Borrowings

Loan	Amount \$	Loan Year	Final Due Date
Landfill Bowen Cell 2 (A&B) Construction	6,000,000	FY 2025/26	30-Jun-33
Bowen Waste Facility 2026 Leachate Evaporation Pond 2	1,850,000	FY 2025/26	30-Jun-34
Kelsey Transfer Station Kelsey Bulk Waste Changes	4,000,000	FY 2028/29	30-Jun-37
Kelsey Transfer Station Kelsey Bulk Waste Changes	4,000,000	FY 2029/30	30-Jun-38
Kelsey Transfer Station Kelsey Bulk Waste Changes	2,000,000	FY 2030/31	30-Jun-39
Landfill Bowen Cell 3 (A&B) Detailed Design & Construct	3,200,000	FY 2031/32	30-Jun-39

Future borrowings to be considered alongside the development of a new Waste Strategy.

Attachment 2.20.2 Annual Performance Plan - Waste and Recycling Services

Service Indicators

Functional Levels of Service - Waste (how the end user may define its experience)		Technical Levels of Service - Waste (specific metrics that are driving the business)	
		Performance Measure	Perf. Target (recommended)
Supply Reliability	Improved service standards through the extension of kerbside waste and recycling collection services to un-serviced areas Review and provision of waste infrastructure to ensure service levels are improved to meet state waste reduction targets and account for population growth	Preparation and implementation of Waste Strategy Actions	Kerbside collection services provided to 90% of households
		Preparation and Review of Regional Waste Strategy	Current Waste Strategy
Service Disruption	Minimum disruption to waste facility service levels and waste collection services	Landfill operating hours	Open 363 days per year
		Primary Transfer Station operating hours	Open 363 days per year
		Kerbside collections	<1 missed collection per 1000 services
Officer Response Times	Customer Response Management framework	Response lead time to customer communications	Within 7 business days
		Response time to bin/replacement requests	Within 7 business days
		Missed bin service to affected property	Within twenty-four (24) hours' notice
Environmental Impact	<ul style="list-style-type: none"> No adverse environmental impact of waste facilities (including legacy landfills) Waste Diversion from landfill Carbon footprint 	<ul style="list-style-type: none"> Compliance with environmental authorities and general environmental duties Waste recovery and diversion targets maintained and improved Compliance with emerging carbon accounting rules and standards whilst maintaining value to community (not permanently on selling high value opportunities) 	<ul style="list-style-type: none"> No Environmental Protection Orders 65% diversion from landfill in line with State Government Waste diversion targets Continued compliance with carbon reduction legislated targets
Value for Money	<ul style="list-style-type: none"> The ratepayer is getting "value for money" for the waste services it received Assessing each recycling, waste diversion, carbon reduction activity as cost and opportunity and maximising community's flexibility going forward. 	<ul style="list-style-type: none"> Pricing reflects efficient long run cost of production. Full transparency of cost / value of regulatory environment and our response 	<ul style="list-style-type: none"> Full transparency and valuation of future waste activities

WASTE AND THE COMMUNITY

Community Service Obligations (CSO)

Community Services Obligations (CSOs) are activities which the business is instructed to undertake on a non-commercial basis. Legislation requires the scope of CSOs to be identified by Waste and Recycling Services in its annual reporting. The scope of CSOs include:

- Price concessions to select customer groups
- Non-implemented charges
- Costs associated with implementation of state policy
- Uneconomical network to communities
- Illegal Dumping Clean-up and Landfilling
- Support to community organisations, clubs and sporting associations

Community Organisation & Groups supported by the Waste Business	Amount \$
Bowen Neighbourhood Centre	1,972
Girudala Community Cooperative Society Ltd	484
Landcare	12,064
Salvation Army Bowen	9,065
Salvation Army Cannonvale	4,354
St Pauls Anglican Opportunity Shop Proserpine	1,149
Whitsunday Neighbourhood Centre	10,267
Total	39,355





FINANCIALS

Notional Capital Structure, And Treatment of Surpluses

Waste and Recycling Services is a wholly owned Significant business activity of Whitsunday Regional Council. Waste and Recycling Services' notional capital structure is via 100% equity funding from Council.

Any surpluses earned by a business activity of Council may be returned as a loan repayment, a dividend to Council (return to ratepayer) or reinvested in the business activity. Any return is in recognition that business units have been established to further the good governance of the region. Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

Capital Works - Expenditure by Program

Year	Description	Budget \$
2026	Landfill Bowen Cell 2 (A&B) Construction	6,000,000
	Landfill Bowen Leachate Evaporation Pond 2/Treatment Facility	1,850,000
	Landfill Kelsey Creek Leachate Pre-treatment facility & reticulation (WFQ)	1,193,486
	Landfill Kelsey Upgrade Sediment Pond	302,675
	Landfill Bowen Upgrade Sed Pond 3	650,000
	Landfill Kelsey RRA and Transfer Site	167,790
	Transfer Station Collinsville Upgrades	163,384
	Transfer Station Cannonvale Tipping Shed Drainage	22,575
	Transfer Station Cannonvale Stormwater Drainage	19,370
	Landfill Bowen Cell 2 - 10 Sediment Capture System Design & Construction	60,000
	Landfill Bowen Resource Recovery Area & Bulk Bin Waste Reveal	250,000
	Landfill Bowen Cell 2 Extend Access roads	25,000
Fencing Renewals Program	25,000	
Total		10,729,280



Funding of Capital Works

For the 2025/26 financial year, the capital works program will be funded through revenue generated by the business activity, grants, LGIP, remediation provisions and loans where applicable.

Waste Reports to Council

Waste and Recycling Services is responsible for:

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



Financial Targets

The financial report below outlines the estimated and projected financial performance for Waste and Recycling Services.

WHITSUNDAY REGIONAL COUNCIL STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES Income Statement for the periods ending 30 June	Waste			
	Est Act 2025 \$	2025/26 \$	Year 2 \$	Year 3 \$
Operating revenue				
Total operating revenue	15,573,288	17,292,961	18,210,108	18,799,222
Operating expenses				
Total operating expenses	(14,546,401)	(14,535,248)	(15,429,273)	(15,817,436)
Surplus / (deficit) from operations	1,026,986	2,757,713	2,780,834	2,981,786
National Competition Policy transactions: Income Tax Equivalent (30%)	308,096	827,314	834,250	894,536
Retained surplus (deficit) at period end	718,890	1,930,399	1,946,584	2,087,250
Community Services Obligations:				
Pensioner rebate	63,933	65,531	67,170	68,849
Community service clubs	39,355	40,339	41,347	42,381
Illegal Dumping	42,957	44,031	45,132	46,260
Total community service obligation revenue	146,245	149,901	153,649	157,490
Capex	5,149,272	10,729,280	945,000	85,000
Remediation Works	2,463,194	7,952,266	4,217,294	4,569,133



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Location: 83-85 Main Street
Proserpine, QLD, 4800

ANNUAL PERFORMANCE PLAN - 2025/26

WHITSUNDAY COAST AIRPORT





OUR VISION

The vision for the Whitsunday Coast Airport (WCA) is to provide the residents of, and visitors to the Whitsunday region with a world class aviation facility.

With the key priority for long term growth of the airport into a commercial aviation precinct integrated into a road, rail and air transport and logistics hub.

The Airport development will be built on the pillars of safety, sustainability and security.

Commercial Business Unit

Aviation terminal services are managed within a Commercial Business Unit (CBU) of Whitsunday Regional Council, known as Whitsunday Coast Airport.

This Annual Performance Plan aligns with the regulatory standards outlined in the Local Government Regulation 2012 for CBUs and fulfills the reporting requirements stipulated by the same regulation.

Delegations

Whitsunday Coast Airport holds delegations in compliance with various legislation pertinent to its operations.

The Delegations Register for Whitsunday Coast Airport contains the delegated authorities for staff

in alignment with relevant laws and regulations governing Airport operations, safety standards, and environmental protocols.

Registers

The following registers are maintained by Council for Whitsunday Coast Airport:

- Register of Delegations
- Asset Register
- Environmental Risk Register
- Legal Register
- Risk Register

Unit Objectives

The objectives for the Whitsunday Coast Airport are to:

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

Nature & Extent of Business Activity

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

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

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

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

Whitsunday Coast Airport is owned by the Whitsunday Regional Council.

Current leaseholders are:

- Qantas Group
- Virgin Australia
- Skytrans
- Airservices Australia
- IOR Fuel Facility
- Viva Australia
- Taste Whitsundays
- Whitsunday Aero Club
- Wilson Security
- RSE Investments
- Heli-Engineering Pty Ltd
- Gifts Whitsundays

Non-Financial Targets

Non-financial targets include:

- Maintain a presence in existing markets.
- Introduction of new routes
- Development of an Asset Management Plan
- WCA are aiming for an uplift of passengers exceeding the 24/25 financial year.

Attachment 2.20.3 Annual Performance Plan - Whitsunday Coast Airport

Major Capital Works (Proposed Major Investments)

Projects listed below are those with major capital budgets over the next ten-year period:

Project Name	FY 25 \$	FY 26 \$	FY 27 \$	FY 28 \$	OUTYEAR \$	Total \$
Renewal of Watermain from Railway Line to terminal			200,000	800,000		1,000,000
WCA Master Plan Infrastructure Improvements - Priority 1 * Works - Bay 1 Apron					1,000,000	1,000,000
WCA Master Plan Infrastructure Improvements - Priority 1 * Works - Check bag screening					2,000,000	2,000,000
WCA Master Plan Infrastructure Improvements - Priority 1 * Works - Terminal Expansion					2,000,000	2,000,000
Whitsunday Coast Airport - Runway Overlay			125,000	4,875,000		5,000,000
Whitsunday Coast Airport - Sewerage Treatment Plant Upgrade (WFQ)	974,706	1,823,674				2,798,380

* If grant funding becomes available then projects will be brought forward

Outstanding Borrowings

Loan Balance As At	June 25	2025/26				
		Repayment \$	Closing Balance \$	Interest Payments \$	Finance Costs \$	Final Due Date
WCA Run 19/20	18,296,884	1,119,975	17,176,909	393,336	20,561	15-Jun-39

Proposed Borrowings

Loan	Amount \$	Loan Year	Final Due Date
WRC Internal Loan	\$3,000,000	2027/28	30-Jun-37

* The quantum of internal borrowings will be dependent upon cash balances at the time of proposed loan draw down



Principal Assets

Whitsunday Coast Airport oversees a range of critical assets to facilitate its operations. These assets include:

TERMINAL BUILDING

Facilities include amenities such as public restrooms, cafe and car parking



RUNWAY, APRON & TAXIWAY MOVEMENT AREAS



HANGAR FACILITIES



Key Deliverables/Additional Services

Whitsunday Coast Airport provides essential services and additional offerings to meet the diverse needs of its stakeholders.

These include:

- The runway is lit with low intensity runway edge lights, spaced at a compliant spacing of 60m, while PAPI lights set for a 3° approach path are also provided for approach guidance.
- A single sided Precision Approach Path Indicator System is provided for both directions on RWY 11/29.
- The taxiway to the apron is installed with green centre flush mount lighting. The holding point is indicated with amber lights. The Main RPT apron has blue edge lighting.
- Floodlighting is provided on the RPT apron. Apron floodlighting is connected to PAL. Manual switching for Apron Lighting is provided in the lighting cubicle. All lighting systems have a backup power system with a 13 second switchover timing.
- Navigation Systems - Navigational aids are supplied and maintained by Airservices Australia under the Airservices Australia Act.

The WCA has two pilot monitored navigation aids. A VHF Omni-directional Range (VOR) and Distance Measuring Equipment (DME).



Key Deliverables/Additional Services continued...

The VOR operates on VHF frequency 113.7 and is positioned on S 20 29.8 (Lat) E 148 33.2 (Long).

There are two existing published non-precision instrument procedures for the VOR, one over each respective ends on the runway, with holding over the aerodrome.

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

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

- Airfield Markings - The airport runway edge lights spaced at 60 meters. It also has Pilot Activated Lighting (PAL), controlled by radio on the airport Common Traffic aerodrome frequency.
- Aircraft Movement - The airport currently has daily RPT flights, servicing connections to Adelaide, Brisbane, Sydney, Melbourne and Cairns. Aircraft movements were 3,822 in the year ending December 2024. (Lime Intelligence) .

Between January 2024 to December 2024 data showed that 27% of aircraft movements at WCA were helicopter movements. This is largely due to the on-site helicopter maintenance, training and charter business. RPT commercial aircraft movements account for 30% of all movements with 36% of aircraft activity comprising of general aviation, activity by the Royal Flying Doctor Service, the Aero Club, and private aircraft owners with aircraft less than 5,700kg WTOW.

- The Aero Club are located to the east of the passenger terminal, as well as additional private hangars and a hangar used by Heli Engineering. These hangars utilise Taxiway B to access the Runway.
- Passenger Movements - Lime Intelligence Aircraft Reporting recorded passenger numbers for the year ending December 2024 at 510,835 (Lime Intelligence).

Service Indicators

KPI	Performance Indicator	Performance Measure	Target Threshold
Availability of Staff	Presence of staff members during operating hours	Count of staff members present on duty during operating hours	Staff presence 7 days a week during operating hours
Facility Cleanliness	Cleanliness and presentability of the terminal facility	Visual inspection of terminal cleanliness and presentation	Facility remains clean and presentable during operating hours
Aviation Parking Request/Guidance	Availability of parking requests and guidance services	Number of instances of parking requests and guidance provided	Parking request available during opening hours
Security Services Coverage	Provision of security services during and after hours and monitoring through CCTV systems	Frequency of security requirements and CCTV monitoring	Regular security requirements and CCTV monitoring
Responsiveness to Inquiries	Timely response to email, phone inquiries, and resolution of complaints	Average response time to email and phone inquiries; resolution time for complaints	Respond to inquiries within 24 hours; resolve complaints within 3 business days
Airband Radio Monitoring	Monitoring and response to Airband Radio channel during facility opening hours	Frequency of monitoring and response to Airband Radio channel	Continuous monitoring and response during opening hours
Public Restroom Availability	Availability and accessibility of public restrooms	Availability and condition of public restrooms	Restrooms accessible throughout entirety of operational hours





WHITSUNDAY COAST AIRPORT AND THE COMMUNITY

Community Service Obligations

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

Whitsunday Regional Council support the Aero Club, which is located on site at the Whitsunday Coast Airport.

Cost of, and funding for, the Community Service Obligations (CSO)

Description	Amount \$
Rebate of RFDS charged per annum	27,581
BMA CQ Rescue	1,909
Provision of community-based leases on aerodrome land	8,000
Royal Australian Airforce Landing Fees	25,459
Total	62,949





FINANCIALS

Notional Capital Structure and Treatment of Surpluses

Whitsunday Coast Airport is a wholly owned prescribed business activity of Whitsunday Regional Council. Whitsunday Coast Airport notional capital structure is via 100% equity funding from Council.

Any surpluses earned by a business activity of Council may be returned as a loan repayment, a dividend to Council (return to ratepayer) or reinvested in the business activity. Any return is in recognition that business units have been established to further the good governance of the region.

Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

Capital Works - Expenditure by Program

Year	Description	Budget \$
2026	Whitsunday Coast Airport - Sewerage Treatment Plant Upgrade (WFQ)	1,823,674
Total		1,823,674

Funding of Capital Works

For the 2025/26 financial year, the capital works program will be funded through a combination of Council contributions and grant funding.

Attachment 2.20.3 Annual Performance Plan - Whitsunday Coast Airport

Financial Targets

The financial report below outlines the estimated and projected financial performance for the Whitsunday Coast Airport.

WHITSUNDAY REGIONAL COUNCIL STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES Income Statement for the periods ending 30 June	Whitsunday Coast Airport			
	Est Act 2025 \$	2025/26 \$	Year 2 \$	Year 3 \$
Operating revenue				
Total operating revenue	10,065,249	13,085,050	13,278,567	13,643,565
Operating expenses				
Total operating expenses	(8,660,259)	(9,782,560)	(9,975,105)	(10,335,623)
Surplus / (deficit) at period end	1,404,991	3,302,490	3,303,463	3,307,942
National Competition Policy Transactions:				
Income Tax Equivalent (30%)	421,497	990,747	991,039	992,383
Return to Ratepayer	350,000	1,300,000	1,300,000	1,300,000
Retained surplus (deficit) at period end	633,493	1,011,743	1,012,424	1,015,559
Community Service Obligations: (*)				
Royal Flying Doctors Services Landing Fees	27,581	28,270	28,977	29,702
BMA - CQ Rescue Landing Fees	1,909	1,957	2,006.11	2,056.26
Royal Australian Air force Landing Fees	25,459	26,096	26,748	27,417
Community Based Lease Fees	8,000	8,200	8,405	8,615
Total Community Service Obligation Revenue (*)	62,949	64,523	66,136	67,790
Capex	2,646,829	1,823,674	600,000	5,975,000

Reports to Council

Whitsunday Coast Airport reports to Council will contain both financial and non-financial information. Such information will be reported to Council either at Ordinary Meetings or at Council Briefings/Workshops.



Email: wca@wrc.qld.gov.au
Location: Lascelles Avenue, Gunyarra, QLD, 4800

ANNUAL PERFORMANCE PLAN - 2025/26

FOXDALE QUARRY





OUR MISSION

To be a financially viable commercial business which is sustainable over the long term.

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

The above mission statement encompasses the following key components:

Quality

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

Safety

- Ensuring a safe workplace is maintained
- Minimising risks

Preferred Supplier

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

Products

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

Commercial Business Unit

Quarry excavation, crushing and material sales are conducted in a Commercial Business Unit of Whitsunday Regional Council known as Foxdale Quarry.

This Annual Performance Plan encompasses the requirements set out in the Local Government Regulation 2012 for Commercial Business Units, as well as the requirements for the annual report which is prepared in accordance with the Local Government Regulation 2012.

Delegations

As detailed in the Delegations Register, council has delegated specific authorities to the Manager of Foxdale Quarry. These delegations provide the appropriate levels of delegated authority so that quarry services may operate with day to day autonomy.

The Register of Delegations are maintained by council's Corporate Governance function and are available on council's intranet or for inspection via request by the general community.

Registers

The following registers are maintained by Council for Foxdale Quarry:

- Register of Delegations.
- Operational Risk Register
- Asset Register
- Safety Register

Unit Objectives

The quarry's predominant role is to meet the quarry product needs for Council operations and to service our external client base.

The quarry's objective is to provide Council a return on investment. Whilst the Council client is treated preferentially (in both supply and rates

charged), the external client base keeps the quarry operations focused as a commercial entity.

Foxdale Quarry also aims to:

- Provide a safe and healthy working environment for our quarry workers, contractors and visitors.
- To be financially independent, focusing on long-term financial viability
- Be a preferred supplier of quality quarry products throughout the Whitsunday Region.
- To provide quality products at commercially viable rates.
- To maintain strong long-term relationships with our customers ensuring a good experience and being flexible to their needs. Nature and Extent of Business Activity

Nature & Extent of Business Activity

The Foxdale Quarry operates a commercial business aligned with council's Corporate Plan and deploys fundamental business practices in accordance with the corporate values.

The quarry operates a three-stage crushing plant which specialises in the production of high-quality aggregates and road base materials. The targeted external markets for these products are major road and infrastructure projects, civil construction, housing development and concrete production plants.

Internally, the quarry focused markets are the annual rural road grading programs and council funded construction projects. Foxdale Quarry currently holds approximately 40% of the market share for the Proserpine area.



The quarry runs a three-stage crushing plant with two screen towers. All material sales are processed over our weighbridge which has a capacity of 60 tonnes. Materials produced are:

- Road Surfacing Aggregates
- Concrete Aggregates
- Drainage Aggregates
- Type 2 Road Bases
- Drainage and Gabion Rock
- Armour Rock
- Select Fill
- General Fill

All works are executed in line with NATA testing standards, Department of Transport and Main Roads (TMR) technical specifications and the mining and quarrying legislative requirements.

Non-Financial Targets

Foxdale Quarry must maintain TMR quarry certification and recertification which occurs every two years.

Foxdale Quarry aims to develop and increase production from their Freehold land which will decrease costs and ensure continuity of resource supply.

Outstanding and Proposed Borrowings

Foxdale Quarry has no outstanding or proposed future external borrowings.



Principal Assets

Whitsunday Regional Council currently leases approximately 21.5 ha of land from the Department of Natural Resources (Lot 214 HR1475) on which part of the current quarry operations are located.

As a means of expanding the quarry resource and to protect the future viability of continuing quarry operations, council purchased an adjoining freehold parcel (Lot 181 on SP137707) which has doubled the estimated quarry extractive resource and ensured continuity of production in the medium to long term.

In addition, the purchase of Lot 301 on SP 253598 for stockpile management and storage has provided additional flexibility to quarry operations.

The quarry runs a three-stage crushing plant with two screen towers. The crusher is serviced by two front end loaders and feed material is supplied to the crushing plant by two excavators and one articulated dump truck.

The quarry also has a pugmill to add water and or cement to road base to bring the material to optimum moisture content and stabilize it.

Foxdale quarry owns a mobile reclaimer screening unit which can screen overburden and shot rock.

All material sales are processed over our weighbridge which has a capacity of 60 tonnes.

Key Deliverables / Additional Services

Foxdale Quarry is responsible for the provision of high-quality quarry materials for construction of infrastructure throughout the Whitsunday Region, including the following:

- NATA certified quarry materials meeting transport and main roads (TMR) technical standards.
- A safe and healthy working environment for our quarry workers, contractors and visitors
- Consistent stock levels and supply of quarry materials for projects and the public.
- Development of the quarry resource to ensure long term sustainability.
- Provision quality products at commercially viable rates.
- Provision of large armour rock for marine infrastructure and soil and slope stabilisation.
- Provision of pugged materials and cement stabilised road base materials.



Service Indicators

Customer levels of service are based on the following:

- Quarry product quality, which is independently assessed by an external NATA-certified laboratory
- Value for money, which is gauged from competitors' pricing and customer feedback

Technical levels of service are based on the following:

- Compliance with operational, safety and environmental requirements of Sales Permit for State Quarry Material (SP 201409005) and the relevant legislation
- Compliance with DTMR product quality standards
- Compliance with Mining and Quarrying Legislation

Our ability to maintain current service levels in future depends on the following:

- The ability to continue to produce high-quality product at the Foxdale site
- The ability to realise operational efficiencies in Quarry operations
- The ability to generate more profit from Quarry operations

Performance Indicator	Performance Measure	Target Threshold
Quality	Number of NATA non-conformance product testing	0
Machine Reliability	Annual crushing plant reliability	>80%
	Annual sales loader availability	>95%
Level of Service	Number of crushing plant machine hours per year	>1,900 hours
	Quarry material rock availability	>80% of the time
	Number of customer complaints received	0
Safety	Percentage of successful tenders won per year	>50%
	Number of high potential incidents	0
People	Number of reportable incidents	0
	Minimum staff resources available at any time	7
	Minimum annual number of staff undertaking further education and competency training	7

FOXDALE QUARRY AND THE COMMUNITY

Community Service Obligations (CS)

Foxdale Quarry has no community service obligations other than income tax where relevant.

Cost of, and funding for, the Community Service Obligations (CSO)

Not applicable

FINANCIALS

Notional Capital Structure, And Treatment of Surpluses

Foxdale Quarry is a wholly owned prescribed business activity of Whitsunday Regional Council. Foxdale Quarry notional capital structure is via 100% equity funding from Council. Any surpluses earned by a business activity of Council may be returned as a loan repayment, a dividend (return to ratepayer) to Council or reinvested in the business activity. Any return is in recognition that business units have been established to further the good governance of the region. Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

Capital Works - Expenditure by Program

Note that the details included in the table below reflect the budget which was adopted by Council in June 2025.

Year	Description	Budget \$
2025/26	Quarry Plant Renewal Program	142,285
Total		142,285



Funding of Capital Works

For the 2025/26 financial year, the capital works program will be funded through revenue generated by the business activity.

Foxdale Quarry Reports to Council

Foxdale Quarry reports to Council will contain both financial and non-financial information and such information will be reported to Council either at a local Ordinary Meetings of Council or at the Audit and Risk Committee.

Attachment 2.20.4 Annual Performance Plan - Foxdale Quarry

Financial Targets

The financial report below outlines the estimated and projected financial performance for the Foxdale Quarry.

WHITSUNDAY REGIONAL COUNCIL STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES Income Statement for the periods ending 30 June	Quarry Operations			
	Est Act 2025 \$	2025/26 \$	Year 2 \$	Year 3 \$
Operating revenue				
Total operating revenue	3,766,686	3,785,028	3,898,552	4,015,509
Operating expenses				
Total operating expenses	(3,434,052)	(3,503,228)	(3,601,179)	(3,724,417)
Surplus / (deficit) from operations	332,634	281,800	297,373	291,092
National Competition Policy transactions Income Tax Equivalent (30%)	99,970	84,540	89,212	87,328
Retained surplus (deficit) at period end	232,844	197,260	208,161	203,764
Capex	122,000	142,285	142,285	142,285



Email: info@whitsundayrc.qld.gov.au

Location: 45 Quarry Road
Foxdale, QLD, 4800

ANNUAL PERFORMANCE PLAN - 2025/26

SHUTE HARBOUR MARINE TERMINAL





OUR VISION

The vision for the Shute Harbour Marine Terminal is to provide residents of and visitors to the Whitsunday region with a world class marine port facility.

The key priority for the Shute Harbour Marine Terminal is for long term growth and establishment of a commercial marine port hub, Shute Bay public boat ramp and trailer parking, Marine Discovery Centre and maximising the potential for transporation and coordination with the Whitsunday Coast & Hamilton Island Gateways.

Shute Harbour Marine Terminal will be built on the pillars of safety, sustainability, and world class service.

Commercial Business Unit

Marine Terminal services are managed within a Commercial Business Unit (CBU) of Whitsunday Regional Council, known as Shute Harbour Marine Terminal.

This Annual Performance Plan aligns with the regulatory standards outlined in the Local Government Regulation 2012 for CBUs and fulfils the reporting requirements stipulated by the same regulation

Delegations

Shute Harbour Marine Terminal holds delegations in compliance with various legislation pertinent to its operations. The Delegations Register for Shute

Harbour Marine Terminal contains the delegated authorities for staff in alignment with relevant laws and regulations governing marine operations, safety standards, and environmental protocols.

Registers

The following registers are maintained by Council for Shute Harbour:

- Register of Delegations
- Asset Register
- Environmental Risk Register
- Legal Register
- Risk Register
- Register of Benefits

Unit Objectives

The objectives for the Shute Harbour Marine Terminal are to:

- Become the marine gateway to the Whitsunday islands by linking the services of the Whitsunday Coast Airport, Hamilton Island Airport and the Shute Harbour Marine Terminal.
- Leverage Shute Harbour's unique geographic location to become an attractive access port for existing and future island resorts to utilise the Shute Harbour Marine Terminal for their passenger transfers.
- Establish Shute Harbour Marine Terminal as home port for several marine tourism and transfer operators.
- Establish Shute Harbour Marine Terminal as a preferred cruise ship access port to further enhance the Whitsundays as a world class cruise ship stop-over destination, providing commercial benefit to community.
- Provide fuel dock services to establish Shute Harbour as an accessible, easy choice for the refuelling of Superyachts and larger vessels.

Nature and Extent of Business Activity

Shute Harbour Marine Terminal is centrally located near the major resort islands in the Whitsundays. Islands include Long Island,

Daydream Island, Hamilton Island, Hook Island, Hayman Island, Lindeman Island, Whitsunday Island and the world-renowned Whitehaven Beach. Shute Harbour is an important gateway due to its central position within the Whitsundays region and proximity to Airlie Beach and the Whitsunday Islands.

Tourism is a major driving factor in the Whitsunday region's economy and the Shute Harbour Marine Terminal's location allows for it to be an integral part of boosting and maintaining this as a major economic driver.

Shute Harbour Marine Terminal is controlled and operated by the Whitsunday Regional Council.

Current leaseholders are:

- Cruise Whitsundays
- Sealink
- Explore Group Australia
- Salty Dog Sea Kayaking
- Scamper / Whitsunday Water Bikes
- Island Transfers
- Ocean Rafting
- Elysian Resort
- Pioneer Adventures
- Reefstar Cruises
- The Helm
- 74 Islands Bar and Bistro



Attachment 2.20.5 Annual Performance Plan - Shute Harbour Marine Terminal

Non-Financial Targets

Passenger Movement Targets

The latest estimates of passenger movement targets are as follows:

Year	Cruise Ship Passengers	Marine Tour Passengers	Resort Connections	Total Movements
2021/22	-	6,000	22,000	28,000
2022/23	35,000	85,000	35,000	155,000
2023/24	50,000	155,000	55,000	260,000
2024/25	80,000	170,000	65,000	315,000
2025/26	95,000	200,000	75,000	370,000
2026/27	115,000	230,000	85,000	430,000
2027/28	125,000	260,000	95,000	480,000
2028/29	135,000	290,000	105,000	530,000

These targets are conservative and are subject to decisions outside of Council's control (e.g., cruise ship visitation rates, Island partner and marine operator business decisions).

Major Capital Works (Proposed Major Investments)

Projects listed below are those with major capital budgets over the next ten-year period:

Project Name	FY 25 \$	FY 26 \$	FY 27 \$	FY 28 \$	OUTYEAR \$	Total \$
Alternative Fuels					5,000,000	5,000,000
Assumption Shute Asset Renewals				300,000	3,300,000	3,600,000
Finger 3 berth expansion					3,000,000	3,000,000
Marine Discovery Centre (subject to grant funding)					2,150,000	2,150,000
Shute Harbour - Remediation Works	3,036,872					3,036,872

Outstanding and Proposed Borrowings

There are no current loans or proposed loans over the next ten years.

PRINCIPAL ASSETS

Shute Harbour Marine Terminal oversees a range of critical assets to facilitate its operations. These assets include:

MARINE INFRASTRUCTURE

Berths, docks and seawall: Providing docking facilities for various vessels, including ferries, tour boats, private yachts and cruise ship tenders.



FUEL DOCK SERVICES

Offering refuelling services for superyachts and larger vessels, ensuring accessibility and convenience.



TERMINAL BUILDINGS

Welcoming and accommodating passengers for island transfers, cruises, marine tourism activities and visitors to the function space.



SURROUNDING FACILITIES

Surrounding facilities include amenities such as public restrooms, a cafe and carparking.





Key Deliverables

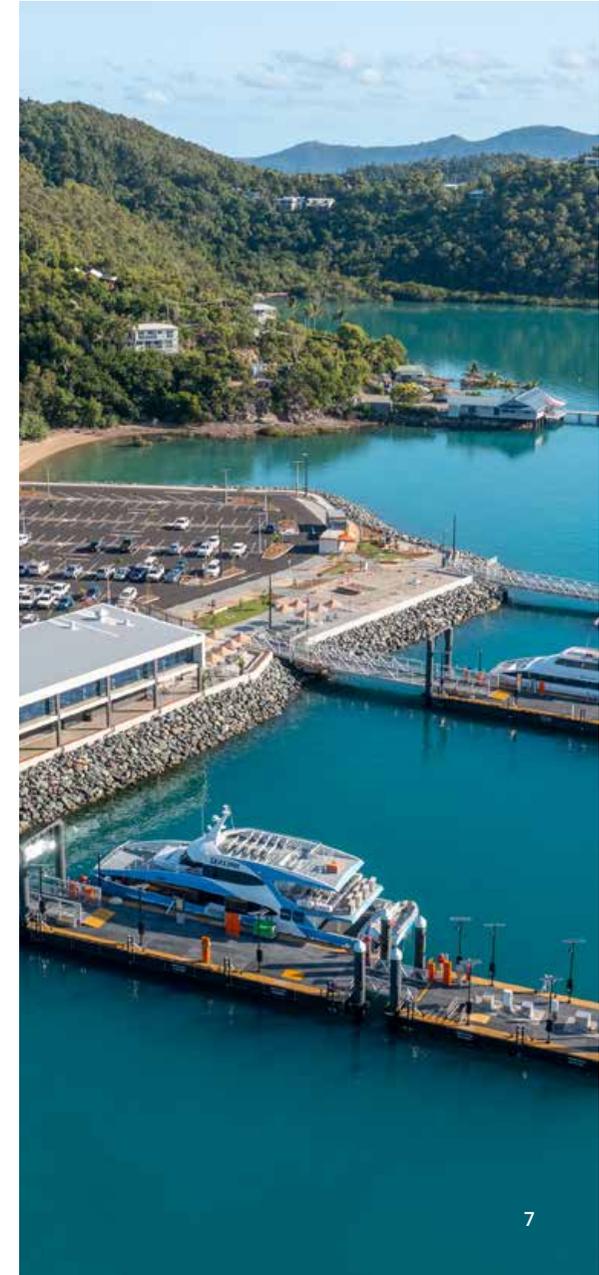
Shute Harbour Marine Terminal provides essential marine services and additional offerings to meet the diverse needs of its stakeholders.

These include:

- Marine Transportation Services: Facilitating the movement of passengers and goods between the mainland and surrounding islands.
- Berthing Assistance: Offering guidance and support for vessels during docking and departure procedures.
- Fuel Dock Services: Providing vessel refuelling options, including superyachts and larger commercial vessels.
- Passenger Terminal Facilities: Ensuring comfortable and efficient experiences for travellers, including amenities such as restrooms, cafes and parking.
- Security Services: Implementing measures to safeguard visitors and assets, including CCTV monitoring and regular patrols.
- Collaboration with Local Authorities: Working closely with regulatory bodies and local agencies to ensure compliance with maritime laws and regulations.
- Tourism Promotion: Showcasing the natural beauty and attractions of the Whitsunday region to visitors, supporting the local tourism industry.
- Emergency Response: Participating in emergency preparedness and response initiatives to ensure terminal users' and surrounding communities' safety and well-being.

Service Indicators

KPI	Performance Indicator	Performance Measure	Target Threshold
Availability of Staff	Presence of staff members during operating hours	Count of staff members present on duty during operating hours	Staff presence 7 days a week during operating hours
Facility Cleanliness	Cleanliness and presentability of the terminal facility	Visual inspection of terminal cleanliness and presentation	Facility remains clean and presentable during operating hours
Berthing Assistance/ Guidance	Availability of berthing assistance and guidance services	Number of instances of berthing assistance and guidance provided	Berthing assistance available during opening hours
Fuel Services Accessibility	Availability of fuel concierge service and 24-hour self-assist fuelling services	Number of instances of fuel services provided	Fuel Concierge services accessible during operating hours, self service 24 hours
Security Services Coverage	Provision of security services after hours and monitoring through CCTV systems	Frequency of security patrols and CCTV monitoring	Regular security patrols and CCTV monitoring
Responsiveness to Inquiries	Timely response to email, phone, inquiries, and resolution of complaints	Average response time to email and phone inquiries; resolution time for complaints	Respond to inquiries within 24 hours; resolve complaints within 3 business days
VHF Marine Radio Monitoring	Monitoring and response to VHF Marine Radio channels during facility open hours	Frequency of monitoring and response to VHF Marine Radio channels	Continuous monitoring and response during opening hours
74 Islands	Accessibility and operational hours the 74 Islands Licensed Cafe	Cafe operational hours and accessibility to the public	Cafe open 365 days per year during specified hours
Public Restroom Availability	Availability and accessibility of public restrooms	Availability and condition of public restrooms	Restrooms accessible 24/7, 365 days per year





SHUTE HARBOUR MARINE TERMINAL AND THE COMMUNITY

Community Service Obligations

Shute Harbour Marine Terminal supports VMR (Volunteer Marine Rescue) by allowing complimentary access and use of the marine berths and facilities to aid with emergency evacuations.

Shute Harbour Marine Terminal supports Marine Safety Queensland (MSQ) by allowing complimentary access and use of the marine berths and facilities. Shute Harbour also forms a key part of island evacuations as part of MSQ's emergency evacuation plans.

Cost of, and funding for, the Community Service Obligations (CSO)

Volunteer Marine Rescue

- Year-round access to berthing facilities for vessels up to 20m \$44,200

Marine Safety Queensland

- Year-round access to berthing facilities for vessels up to 30m \$65,000

Water Police

- Year-round access to berthing facilities for vessels up to 30m \$65,000

Eco Barge

- Access to berthing facilities for up to 12 m vessel for one year \$23,400
- Market Stall for Cruise Ship visit \$100

Cruise Whitsundays

- Passenger Fees for Hamilton Island school children \$5,000

Note: above berths are currently not utilised at 100%



FINANCIALS

Notional Capital Structure and Treatment of Surpluses

Shute Harbour Marine Terminal is a wholly owned prescribed business activity of Whitsunday Regional Council. Shute Harbour Marine Terminal's notional capital structure is via 100% equity funding from Council. Any surplus a Council business activity earns may be returned as a loan repayment dividend to the Council (return to ratepayer) or reinvestment in the business activity. Any return is in recognition that business activity have been established to further the good governance of the region. Funds earned by the Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

Capital Works - Expenditure by Program

Year	Description	Budget \$
2025/26	Electrical infrastructure renewals	100,000
Total		100,000

Funding of Capital Works

For the 2025/26 financial year, the capital works program will be funded through a combination of contributions from the Council's budget and, if applicable, grants secured for specific projects.

Shute Harbour Marine Terminal Reports to Council

Shute Harbour Marine Terminal reports to Council will contain both financial and non-financial information. Such information will be reported to Council either at a local Ordinary Meeting of Council or at the Audit and Risk Committee.





Financial Targets

The financial report below outlines the estimated and projected financial performance for Shute Harbour Marine Terminal.

WHITSUNDAY REGIONAL COUNCIL STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES Income Statement for the periods ending 30 June	Shute Harbour Marine Terminal			
	Est Act 2025 \$	2025/26 \$	Year 2 \$	Year 3 \$
Operating revenue				
Total operating revenue	4,355,245	4,739,792	4,984,079	5,282,929
Operating expense				
Total operating expenses	(5,047,533)	(5,215,738)	(5,399,931)	(5,598,166)
Surplus / (deficit) at period end	(692,288)	(475,947)	(415,852)	(315,237)
National Competition Policy Transactions				
Return on Investment	(692,288)	(475,947)	(415,852)	(315,237)
Retained surplus (deficit) at period end	0	0	0	0
Community Service Obligations:				
Volunteer Marine Rescue - complementary 20 metre berth fee	44,200	45,305	46,438	47,599
Maritime Safety Queensland - complementary 30 metre berth fee	65,000	66,625	68,291	69,998
Water Police - complementary 30 metre berth fee	65,000	66,625	68,291	69,998
Eco Barge - complementary 12 metre berth fee	23,400	23,985	24,585	25,199
Eco Barge - market stall for Cruise Ship visit	100	103	105	108
Cruise Whitsundays - Passenger fees for Hamilton Island school children	5,000	5,125	5,253	5,384
**above berths are currently not utilised at 100%				
Total Community Service Obligation Revenue	202,700	207,768	212,962	218,286
Capex	3,849,740	100,000	1,400,000	300,000



Email: shuteharbour@whitsundayrc.qld.gov.au
Location: Shute Harbour Marine Terminal
Lot 296, Whitsunday Drive, Shutehaven

ANNUAL PERFORMANCE PLAN - 2025/26

WHITSUNDAY HOLIDAY PARKS





OUR VISION

Whitsunday Holiday Parks are a group of holiday parks located in the magnificent Whitsunday Region. Our park locations are in un-serviced locations, aimed at showcasing the diversity and increasing visitation to the region.

Our key priority is ensuring long term growth and expansion, with a specific focus on driving tourism into the region and supporting community spend in the region.

Whitsunday Holiday Parks are managed on the pillars of safety, sustainability and world class service.

Commercial Business Unit

Holiday park services are managed within a Commercial Business Unit (CBU) of Whitsunday Regional Council, known as Whitsunday Holiday Parks.

This Annual Performance Plan aligns with the regulatory standards outlined in the Local Government Regulation 2012 for CBU's and fulfills the reporting requirements stipulated by the same regulation.

Delegations

Whitsunday Holiday Parks holds delegations in compliance with various legislation pertinent to its operations. The Delegations Register for Whitsunday Holiday Parks contains the delegated

authorities for staff in alignment with relevant laws and regulations governing holiday park operations, safety standards, and environmental protocols.

The following registers are maintained by Council for the Whitsunday Holiday Parks:

- Register of Delegations
- Asset Register
- Environmental Risk Register
- Legal Register
- Risk Register

Unit Objectives

The objectives for the Whitsunday Holidays Parks are to:

- Brand implementation for the existing three holiday parks under the Whitsunday Holiday Parks Master brand, including website, collateral and signage.
- Ongoing development of new revenue streams by actively marketing the holiday parks by advertising, marketing and wholesale sales.
- Active investigation of at least two additional unique holiday park locations, to increase total parks under the brand to five.
- Renewal capital program implementation to replace ageing infrastructure.
- A focus on uplifting parks by implementing self-contained cabins and improved facilities, leading to higher yield and return per m2.
- Ongoing development of new revenue streams by seeking opportunities with recreational clubs such as golf courses, swimming pools, bowls clubs and tennis clubs.
- Implement a pricing strategy to ensure higher yield and increased leisure market focus.

Nature and Extent of Business Activity

Lake Proserpine Holiday Park: Lake Proserpine Holiday Park is situated 24km inland from Proserpine and is an ideal spot for water sports and freshwater fishing. Lake Proserpine is renowned as home to 1m plus Barramundi which can be fished all year round!

Facilities: 120 Non powered bush camping sites, amenities with disability access, BBQ facilities, designated fire pits, pontoon jetty in campground, boat ramp and jetty, on-site fully serviced kiosk, glamping tents, non-motorised watersports, lake fishing and watersports.

Proserpine Holiday Park: Proserpine is 263km south of Townsville, 126km north of Mackay and only a short 20-minute drive to Airlie Beach or Lake Proserpine.

The only caravan park in Proserpine, the park is situated in a peaceful location off the highway, perfectly placed next to the public Proserpine swimming pool and water park.

Facilities: 56 powered sites, 16 unpowered sites, 2 cabins, amenities with disability access and BBQ facilities. Nearby is the Proserpine Swimming pool, Proserpine Golf Course, tennis courts and playground.

Queens Beach Bowen Holiday Park: Bowen is located 200km south of Townsville, 180km north of Mackay and only a 45-minute drive to Airlie Beach or Proserpine. Situated on the shores of Edgecumbe Bay and is renowned for its laid back lifestyle, classically tropical weather, beautiful beaches and the Big Mango. The park is located within walking distance to the beach with ocean views from some sites and located next to the oceanfront Bowen Golf Course.

Facilities: 84 powered sites, 10 unpowered sites, Freshwater inground swimming pool, Amenities with disability access, 2 cabins and BBQ facilities. Nearby is the Bowen Golf Course, skate park, playground, beach and Summergarden Cinema.

“ **Whitsunday Holiday Parks offer an unforgettable escape for nature lovers, adventure seekers, and those simply yearning for a tranquil retreat.** ”



Outstanding and Proposed Borrowings

There are no current loans however subject to viable business cases, opportunities for new cabins and other facilities within the Holiday Parks may require loan borrowing in the future.

Non-Financial Targets

Visitor Number Targets

The latest estimates of visitor number targets are as follows:

Year	Queens Beach	Proserpine	Lake Proserpine	Total Guests WHP
2021/22	36,477	30,280	10,110	76,867
2022/23	37,470	33,074	22,500	93,044
2023/24	36,880	39,022	29,258	105,160
2024/25	35,770	36,288	28,784	100,842
2025/26	37,559	38,102	30,223	105,884
2026/27	39,436	40,008	31,734	111,178
2027/28	41,108	42,008	33,321	116,737

Major Capital Works (Proposed Major Investments)

Projects listed below are those with major capital budgets over the next ten-year period:

Project Name	FY 25 \$	FY 26 \$	FY 27 \$	FY 28 \$	OUTYEAR \$	Total \$
Lake Proserpine - Commercialisation Project			400,000	2,025,000		2,425,000



Key Deliverables/Additional Services

Whitsunday Holiday Parks provide holiday park services and additional offerings to meet the diverse needs of its stakeholders.

These include:

- Reservation and Check In/Out services: Guest reservation direct or online via Little Hotelier. Handling of all reservation, check in and out, cashiering/ payment functions, banking and reporting for the holiday parks.
- Cabins, Amenities and Shared facilities: Ensuring cleaning and maintenance of all cabins, sites, amenities, communal shared facilities to ensure a comfortable experience for guests.
- Kiosk Stocking and Sales: Provisioning, ordering and stock takes of kiosk supplies and merchandise range where applicable.
- Security Services: Implementing measures to safeguard visitors and assets, including monitoring parks and regular patrols.
- Collaboration with Local Authorities: Working closely with regulatory bodies and local agencies to ensure compliance with laws and regulations.
- Tourism Promotion: Showcasing the natural beauty and attractions of the Whitsunday Region to visitors, supporting the local tourism industry.
- Emergency Response: Participating in emergency preparedness and response initiatives to ensure holiday park users' and surrounding communities' safety and well-being.

PRINCIPAL ASSETS

Whitsunday Holiday Parks oversees a range of critical assets to facilitate its operations. These assets include:

LAKE PROSERPINE HOLIDAY PARK

1 kiosk, 3 amenities blocks with disability access, 120 unpowered sites, pontoon, water tanks, vehicle wash bay, 12 fire pits, 1 generator.



PROSERPINE HOLIDAY PARK

1 amenity block with disability access, 56 powered sites, 16 unpowered sites, 2 cabins, 1 office, 1 communal BBQ facility, 1 laundry and 2 communal kitchens.



QUEENS BEACH BOWEN HOLIDAY PARK

2 amenities blocks with disability access, 2 laundries, 84 powered sites, 10 unpowered sites, 1 caretakers residence, 1 office, 1 freshwater inground swimming pool, 1 communal BBQ facility and 2 kitchens.





Service Indicators

KPI	Performance Indicator	Performance Measure	Target Threshold
Responsiveness to Enquiries	Timely response to email, phone enquiries and resolution of complaints	Average response time to email and phone enquiries and resolution time for complaints	Response to enquiries within 24 hours, resolve complaints within 3 business days
Availability of Staff	Presence of staff members during operating hours and overnight emergency coverage	Count of staff members present on duty during operating hours and available for emergency cover after hours.	Staff presence 7 days a week/365 days a year.
Holiday Park Cleanliness and Maintenance	Cleanliness, maintenance and respectability of the cabins, amenities and general facility.	Complete regular scheduled cleaning and maintenance. Conduct ongoing visual inspection to ensure cleanliness and presentation.	Holiday Parks present clean, well maintained and presentable during hours
Security Services Coverage	Provision of security services after hours and monitoring through CCTV systems	Frequency of security patrols and CCTV monitoring	Regular security patrols and monitoring

WHITSUNDAY HOLIDAY PARKS AND THE COMMUNITY

Community Service Obligations (CSO)

Lake Proserpine Campground hosts events such as the Kids Fishing Day, aimed at providing sporting and fisheries education.

Lake Proserpine Holiday Park supports numerous other community events such as the Barra and Boots Music festival and fishing competitions.

WHITSUNDAY HOLIDAY PARKS FINANCIALS

Notional Capital Structure and Treatment of Surpluses

Whitsunday Holiday Parks are a wholly owned prescribed business activity of Whitsunday Regional Council. Whitsunday Holiday Parks notional capital structure is via 100% equity funding from Council. Any surpluses earned by a business activity of Council may be returned as a loan repayment, a dividend to Council (return to ratepayer) or reinvested in the business activity. Any return is in recognition that business units have been established to further the good governance of the region. Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

Capital Works - Expenditure by Program

Year	Description	Budget \$
2026	Queens Beach Management residence replacement	275,908
	Proserpine Caravan Park Infrastructure	250,000
	Lake Proserpine - Powered Camping sites	175,000
	Lake Proserpine Recreation Hub - Stage 1 - C/W 18-19	13,590
	Lake Proserpine Sewerage Treatment Plant*	1
Total		714,499

* Investigations as to the most economical, environmentally sustainable & viable onsite disposal are currently occurring and this nominal figure of \$1 will need to be revisited during the year.



Funding of Capital Works

For the 2025/26 financial year, the capital works program will be funded through a combination of contributions from the Council's budget and, if applicable, grants secured for specific projects.

Whitsunday Holiday Parks Reports to Council

Whitsunday Holiday Parks reports to Council will contain both financial and non-financial information and such information will be reported to Council either at a local Ordinary Meetings of Council or at the Audit and Risk Committee.

Attachment 2.20.6 Annual Performance Plan - Whitsunday Holiday Parks

Financial Targets

The financial report below outlines the estimated and projected financial performance for the Whitsunday Holiday Parks.

WHITSUNDAY REGIONAL COUNCIL STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES Income Statement for the periods ending 30 June	Whitsunday Holiday Parks			
	Est Act 2025 \$	2025/26 \$	Year 2 \$	Year 3 \$
Operating revenue				
Total operating revenue	1,555,532	1,586,350	1,643,778	1,697,457
Operating expenses				
Total operating expenses	(1,250,360)	(1,229,458)	(1,266,116)	(1,304,084)
Surplus / (deficit) at period end	305,172	356,892	377,662	393,373
National Competition Policy Transactions Income Tax Equivalent (30%)	91,552	107,067	113,298	118,012
Retained surplus (deficit) at period end	231,620	249,824	264,363	275,361
Community Service Obligations:				
Total Community Service Obligation Revenue	0	0	0	0
Capex	589,897	714,499	400,000	2,025,000



Phone: (07) 4785 1152
Email: queensbeachbowenhp@wrc.qld.gov.au
Location: 66 Golf Links Road
Bowen, QLD, 4805

Phone: (07) 4945 0490
Email: proserpinehp@wrc.qld.gov.au
Location: 79-83 Anzac Road
Proserpine, QLD, 4800

Phone: (07) 4945 0435
Email: lakeproserpinehp@wrc.qld.gov.au
Location: 66 Station Road
Lake Proserpine, QLD, 4800

ANNUAL PERFORMANCE PLAN - 2025/26

PROSERPINE ENTERTAINMENT CENTRE





OUR VISION

To contribute to the Whitsunday Region as a creative and vibrant destination for enriching the lives of local artists, visitors and our community through cultural experiences, opportunities, and community focused events.

To create a hub for the regions creative and artistic community to showcase the best of the local talent and encourage up and coming artists.

Business Unit

The Proserpine Entertainment Centre is a Council-owned community facility.

This Annual Performance Plan encompasses the statutory obligations for the annual report which is prepared in accordance with the Local Government Regulation 2012.

Delegations

The Proserpine Entertainment Centre staff have delegations in accordance with the relevant legislation and are recorded within Council's Delegation Register.

Registers

The following registers are maintained by Council Governance team for the Proserpine Entertainment Centre.

- Register of Delegations
- Asset Register
- Risk Register

Unit Objectives

The objectives for the Proserpine Entertainment Centre are to:

- Build reputation and contributions to the creative and event industries and community
- To provide venues for both community and visitor use for a multitude of activities
- Engagement and support with business sectors and cultural tourism
- To program cultural events and activities in the region including performances, workshops, masterclasses, and other community engagement activities
- To facilitate development of the arts and culture sector of the Whitsunday Region
- Encourage staff engagement and satisfaction

Nature and Extent of Business Activity

The Proserpine Entertainment Centre (PEC) sits proudly on the main street of Proserpine. The PEC is the hub of entertainment and performing arts for the Whitsundays. Also offering a multitude of event spaces and configurations for private or corporate hire, the centre is diverse, flexible and adaptable to the needs of the community.

It is a community focused facility and provides services for the local community and visitors to the region. The PEC's clients are creatives, cultural tourists, local community, community groups, educational institutions, volunteers etc.

Until its closure in 2017, the PEC operated under an external management model. Since the rebuild project, Council has taken this in-house running as a managed performing arts and event space featuring a range of venue services such as ticketing and technical support as well as an annual program of professional productions to sit alongside local productions, workshops, events, and activities.

The Auditorium contains tiered seating for 380 pax or flat floor for 500 pax (no tiered seating). The stage is a 10m x 8m, 800mm high and suitable for a number of different uses. Seating can be flexible to remove some or all rows of seating to allow for banquet tables or flat floor seating. This can also increase seating for mobility impaired patrons and guests.

Access to the auditorium is through traditionally placed doors alongside the auditorium seating bank, and also through double glazed glass doors that open to the foyer. There are additional foyer doors that open to the outdoor performance area.

There is wheelchair access at the main entrance of the Entertainment Centre through to all function spaces. Wheelchair accessible seating must be booked over the phone or in-person. We ask that you discuss your needs and ticketing options with our Box Office staff when booking to ensure you have an enjoyable experience. Accessible amenities are located in the foyer. PEC accepts Qld Govt issued Companion Cards for all ticketed shows at the Entertainment Centre.

There is wheelchair access to stage from both front of house and back of house, though these requirements must be discussed with bookings staff prior to your event as the lifts require specialist staff operation, and the front of house lift requires placement prior to the event beginning.

The Proserpine Entertainment Centre is a venue that is not open standard hours but is open during hours when there are events planned at the facility. These events vary by season as well as by demand across the types of services provided by the PEC. The Box Office and Bar/Kiosk are all open 1 hour prior to an event start time, and when an event is not scheduled the box office is accessible during opening hours on Council's website.





Non-Financial Targets

Audience Attendance Targets

The Proserpine Entertainment Centre will continue to market the various shows, movies and community activities taking place at the venue. The strategy is to grow the audience attendance by presenting a wide variety of entertainment that appeals to a broad market.

The facility is gaining more and more interest from promoters of touring shows which will provide audiences with the opportunity to attend world class productions.

The Cinema offering continues to be steady and there is a focus to obtain movies and special event screenings as close to release dates as possible.

There is still a trend for the market to leave purchases for live shows until closer to the actual performance date however we are approaching this with additional marketing activity and strategies to encourage early ticket purchase.

In addition, we are growing the PEC membership base by offering member discounts to shows that have been purchased by the venue.

Conferences

We will develop and submit conference hosting bids for industry events, conferences and corporate dinners each year. The venue now has its own banquet furniture and is fully equipped to deliver events and conferences.

A marketing pack is being developed for this potential business including a video reel outlining the capabilities and offerings of the venue. The plan is to also develop a dedicated section of the website for the conference and events business.

Outstanding and Proposed Borrowings

There are no outstanding or proposed borrowings for the Proserpine Entertainment Centre.

Key Deliverables

The Proserpine Entertainment Centre facilitates and delivers a wide variety of activities and programs from live performance to cinema, workshops and masterclasses to lectures and seminars.

PRINCIPAL ASSETS

The Proserpine Entertainment Centre is the hub of entertainment and performing arts for the whole of the Whitsundays. Offering a multitude of event spaces and configurations for private or corporate hire, the centre is diverse, flexible and adaptable to clients' needs.

STATE OF THE ART AUDIO-VISUAL EQUIPMENT

The venue is fully equipped with state-of-the-art audio-visual equipment including quality cinema projector, screen and audio system.



CONFERENCE & BANQUET FACILITY

The venue has conference and banquet furniture for functions up to 180 guests.



Non-Financial Targets

Major Capital Works (Proposed Major Investments)

Projects listed below are those with major capital budgets over the next ten-year period:

Year	Description	Budget \$
2025	PEC Equipment Purchases	150,000



Attachment 2.20.7 Annual Performance Plan - Proserpine Entertainment Centre

Service Indicators

Activity	Description	Service Level Target
Opening Hours	Staffed Operations	Mon - Fri Sat - Sun Box Office opens 1 hour prior to performance time
Cinema Management	Movie Timeliness	To commence on time or within grace period
	Screening	Delivery of an uninterrupted viewing experience Delivery of quality cinema programming appealing to a wide demographic Delivery of quality food and beverage offerings
Performance Management	Event Timeliness	To commence on time as scheduled Seamless operation of all guest experience touchpoints Efficient Box Office operation
	Technical Readiness	Stage and technical setup will be ready before the event Quality delivery of all technical aspects
Kiosk Management	Stock Management	Bar and snacks will be well stocked before an event
Facility Hire	Morning Melodies	Deliver correct room and technical setup Efficient FOH and BOH management of the performance
	Official Events	Deliver correct room and technical setup Efficient FOH and BOH management on performance day Efficient Client management from booking to delivery
	Other Community Events	Deliver correct room and technical setup Efficient FOH and BOH management on performance day Efficient Client management from booking to delivery Support community organisations in delivering a successful event
	Private Events	Deliver correct room and technical setup Efficient FOH and BOH management on performance day Efficient Client management from booking to delivery
Facilities Management	Planned Building maintenance	Subject to prioritisation of works scheduled as required via work order requests to relevant Council Department
	Accessibility	All public areas will meet accessibility standards All public areas will meet safety standards and requirements
	Cleanliness	The venue will be cleaned one day after/before an event
Customer Experience	Booking Facility Availability	Any website outage will be rectified within one business day
	Information Pages Availability	Any website outage will be rectified within one business day
	General Enquiries, Bookings or complaints (in person, by phone or online)	Within two business days (subject to complexity of issue)
	Customer Support for online booking	Managed by Box Office staff within one business day
	Venue Hire Booking Enquiries	Response provided within 2 working days
Cultural Programming		Will offer diverse and inclusive programming



2025/26 Key Performance Indicators

KPI	Performance Indicator	Performance Measure	Target Threshold
Cinema	Cinema Ticket Sales	Average # of attendees per screening during school holidays	70
		Average monthly ticket sales during school holidays	\$17,500
	Movie Screenings	Number of screenings of new release movies per month during school holidays	20
	Occupancy Rate	Percentage of seats filled during screenings	20%
Functions & Events	Functions Held	Number of functions held each year	6
	Event Attendees	Average number of attendees per event	150
Customer	Customer Sentiment	Number of repeat customers to more than 3 movies / shows / events	500
		Satisfaction level of customers	80% Very Satisfied
Revenue	Customer Spend	Average revenue per customer: Live Performance	\$65
		Average Revenue per customer: Cinema	\$25



PROSERPINE ENTERTAINMENT CENTRE AND THE COMMUNITY

Community Service Obligations (CSO)

Proserpine Entertainment Centre supports community organisations by providing subsidised costs of hiring the venue for events, recognising the reduced level of funding available to these organisations to hire out such a venue. Pensioners also receive a concession on ticket prices when they attend the venue to subsidise the full cost a ticket. Community organisations have the ability to use the venue for fundraising with Council subsidising the cost of the cinema fee by agreement.

Cost Of, And Funding For, The Community Service Obligations (CSO)

These Community Service Obligations are estimated at a cost of \$55,000 in discounted pensioner tickets and \$14,000 in discounted venue hire rates for Community Organisations per annum to Council.

“ Proserpine Entertainment Centre supports community organisations by providing subsidised costs of hiring the venue for events.. ”

FINANCIALS

Notional Capital Structure, And Treatment Of Surpluses

Proserpine Entertainment Centre is a wholly owned prescribed business activity of Whitsunday Regional Council. Proserpine Entertainment Centre notional capital structure is via 100% equity funding from Council. This business activity is subsidised by Council as a Community Service Obligation. Any surpluses earned by a business activity of Council may be returned as a loan repayment, a dividend to Council (return to ratepayer) or reinvested in the business activity. Any return is in recognition that business units have been established to further the good governance of the region. Funds earned by Council through dividends are utilised to provide enhanced services and infrastructure to the Whitsunday region.

Funding of Capital Works

For the 2025/26 financial year, the capital works program will be funded through a combination of Council contributions.

Proserpine Entertainment Centre Reports to Council

The Proserpine Entertainment Centre reports to Council will contain both financial and non-financial information and such information will be reported to Council either at Ordinary meetings or within a monthly report published internally.





Financial Targets

The financial report below outlines the estimated and projected financial performance for the Proserpine Entertainment Centre.

WHITSUNDAY REGIONAL COUNCIL STATEMENT OF ORIGINAL BUDGET BY BUSINESS ACTIVITIES Income Statement for the periods ending 30 June	Proserpine Entertainment Centre			
	Est Act 2025 \$	2025/26 \$	Year 2 \$	Year 3 \$
Operating revenue				
Total operating revenue	844,000	1,144,475	1,178,718	1,213,716
Operating expenses				
Total operating expenses	(2,719,783)	(2,545,869)	(2,607,876)	(2,676,439)
Surplus / (deficit) at period end	(1,875,783)	(1,401,394)	(1,429,158)	(1,462,723)
National Competition Policy Transactions	0	0	0	0
Retained surplus (deficit) at period end	(1,875,783)	(1,401,394)	(1,429,158)	(1,462,723)
Community Service Obligations:				
Pensioner Discount	55,000	56,375	57,784	59,229
Discounted Venue Hire for Community Organisations	14,000	14,350	14,709	15,076
Total Community Service Obligation Revenue	69,000	70,725	72,493	74,305
Capex	150,000	0	0	0



Email: pec@whitsundayrc.qld.gov.au
Location: 14 Main Street, Proserpine

2.21 - Budget 2025/26

MEETING DETAILS: Special Budget Meeting - Wednesday 18 June 2025

AUTHOR: Coordinator Strategic Finance

AUTHORISING OFFICER: Director Corporate Services

PURPOSE

To adopt Council's Financial Budget for 2025/26 financial year and the Long-Term Financial Forecast for a further period of 9 years to the 2034/35 period.

EXECUTIVE SUMMARY

This report presents the statutory reporting associated with Council's estimated position for 2024/25 financial year as well as the 2025/26 Operating Budget, Capital Budget, and financial sustainability measures in addition to the Long-Term Financial Forecast 2025/26 to 2034/35.

This budget endeavours to strike an appropriate balance between the current financial challenges of both Council and ratepayers and Council's long term financial sustainability.

The adoption of the budget will provide the financial framework within which Council can conduct its operations and provide services to the community during the financial year. The 2025/26 budget and the accompanying Long-Term Financial Forecast is designed to ensure that the operations of Council remain financially sustainable.

OFFICER'S RECOMMENDATION

That Council resolve:

- a) to receive the Statement of Estimated Financial Position for the 2024/25 financial year (**Attachment 1**) presented by the Chief Executive Officer in accordance with section 205 of the Local Government Regulation 2012 (Qld);
- b) in accordance with section 104(5)(a)(iv) of the *Local Government Act 2009 (Qld)* and section 170 of the Local Government Regulation 2012 (Qld), to adopt the Whitsunday Regional Council Budget (**Attachment 2 & 3**) for the financial year 2025/26, including estimates for two forward financial years (2026/27 and 2027/28), prepared in accordance with section 169 of the Local Government Regulation 2012 (Qld), incorporating the following statements:
 - (i) Statement of Comprehensive Income
 - (ii) Statement of Financial Position
 - (iii) Statement of Cash Flows
 - (iv) Statement of Changes in Equity
 - (v) Financial Sustainability Measures, and
 - (vi) Budgeted Capital Program;
- c) to adopt the following net movements from Reserves:
 - (i) \$ 13,527,450 from the Capital Works Reserve to fund the following activities:
 - a. \$ 875,794 for Waste Management,
 - b. \$ 783,946 for Parks and Gardens,

- c. \$ 4,465,260 for Water infrastructure,
 - d. \$ 2,707,712 for Sewerage infrastructure,
 - e. \$ 1,886,738 for procurement of Fleet,
 - f. \$ 2,309,410 for Council Facilities,
 - g. \$ 13,590 for Holiday Parks,
 - h. \$ 485,000 for Community Facilities
- (ii) \$ 4,700,000 (net) to the Insurance Reserve for Water infrastructure:
 - a. \$ 5,000,000 upon receipt of Insurance funds transferred to the reserve to be utilised for the delivery of the Cannonvale Reservoir project in 2025/26 to 2028/29, and
 - b. \$ 300,000 from Insurance Reserve for 2025/26 works
 - (iii) \$2,600,000 from the Disaster Resilience Reserve for the following activities:
 - a. \$2,600,000 for betterment of roads
 - (iv) \$ 5,610,586 from the Infrastructure Reserve (LGIP) to fund the construction of Trunk infrastructure.
- c) in accordance with section 104(5)(a)(iii) of the *Local Government Act 2009* (Qld) and section 169(2)(a) of the *Local Government Regulation 2012* (Qld), to adopt Whitsunday Regional Council's Long-Term Financial Forecast (**Attachment 4**) incorporating the Budget for 2025/26 and covering a further period of 9 years from 2026/27 to 2034/35 (covering a total period of 10 years) prepared in accordance with section 171 of the *Local Government Regulation 2012* (Qld), incorporating the following statements:
- (i) Statement of Comprehensive Income;
 - (ii) Statement of Financial Position;
 - (iii) Statement of Cash Flows;
 - (iv) Statement of Changes in Equity; and
 - (v) Financial Sustainability Measures.

BACKGROUND

Section 104 of the *Local Government Act 2009* requires local governments to establish a system of financial management to ensure financial sustainability. Section 104(5) of the Act identifies the key components of the system of financial management, one of which is an annual budget.

Each year, prior to the adoption of the annual budget, Council reviews and updates its financial management policies to reflect current legislative requirements, organisational priorities, and industry best practice. This ensures that the budget is supported by clear and robust policy guidance that promotes sound financial governance, sustainability, and accountability.

These documents collectively underpin Council's financial planning and reporting processes and provide the necessary guidance to manage community resources effectively. Their adoption forms a critical component of Council's financial governance framework and supports informed decision making throughout the financial year.

DISCUSSION/CURRENT ISSUE

Statement of Estimated Financial Position for 2024/25

In keeping with Section 205 of the *Local Government Regulation 2012*, the Statement of Estimated Financial Position for the financial year appears in **Attachment 1**.

The operating surplus for the financial year 2024/25 based on business as usual is estimated to be a deficit of \$3.7M which is above the original budgeted operational surplus position of \$242K. The operating position has changed from the original budget as operating revenues reduced by \$2.1M and operating expenses increased by \$1.8M resulting in a decrease in operating position by \$3.9M.

The primary contributors to the estimated revenues for 2024/25 being below the original budget by \$2.1M were:

- **Sale of goods and major services:** decreased due to reduced fuel sales at Shute Harbour Marine Terminal as a result of reduced cruise ship activity, capital works interruptions partially offset by lower fuel expenses. Airport passenger fees revenue did not meet the anticipated original budget figures due to reduced passenger numbers and the timing of contract realignments. This was offset where possible by reductions in expenditure at the airport. These increases are partially offset by additional revenue generated by the Proserpine Entertainment Centre with more people using the facility and an increase in internal quarry sales through the year. - \$1.5M
- **Statutory Fees and Charges:** increased due to increased local law compliance revenue and development assessment application fees- \$165K
- **Operating grants, subsidies, and contributions:** decreased predominately due to the reduction in the Commonwealth Government Financial Assistance Grant by \$1.06M and adjustments made for Works for Queensland unsuccessful operational projects. In addition, there were movements across Information Technology, Natural Resource Management, Strategic Planning, Community Development, Libraries and Open Spaces for one-off grants to align with revenue recognition and the corresponding expenses also reduced to reflect the changes in consultants and contractors - \$1.6M
- **Interest revenue** – increased slightly due to cash rates during the year utilising increased cash through a targeted investment strategy. Adjustments both up and down were made throughout the year as cash rate decisions were handed down and cash balances were analysed - \$144K.
- **Total Sales & Recoverable works** – increased as RMPC contract negotiations increased the scope of works offset by the corresponding increase in expenditure to deliver on the contract with a small margin - \$1.4M
- **Other Income** – reduced in part due to reduced screening fee income at the Airport aligned to the reduced passenger numbers and the timing of contract negotiations offset where possible by reductions in matching expenditure - \$640K.

The primary contributors to the change in estimated expenses for 2024/25 being above the original budget by \$1.8M were:

- **Employee benefits:** decreased slightly due to vacancies recognised across the organisation, partially offset by wage increases through the year and the reduction of the vacancy rate fully applied - \$270K.

- **Materials and services:** increased by \$2.2M through budget reviews.
 - increases were predominately due to Council's decision to utilise operational reserves to fund Network Planning one-off projects (\$1.32M) during the current year with the assessment made at Budget Review 3 on the estimated impact which will be reviewed at End of Financial Year (EOFY) to determine how much is drawn out of reserves. RMPC materials also increased with the additional contract (\$1.18M). In addition, increases were seen for insurance premiums, changed levels of service for parks and gardens, and footpath maintenance, sewerage pump outs, waste cartage and additional equipment hire for Water & Sewerage as budget risks were identified through the year.
 - All of these increases were partially offset by reduced expenses associated with reduced fuel purchases at Shute Harbour, reduced expenditure at the Airport, grant funding realignment and reductions in line with revenue, security contract savings, deferred dredging costs, reduced training, and IT services savings.
- **Finance Costs:** decreased due to the reduction in bank charges due to a new banking contract negotiated - \$100K.

Net capital income and expenditure has reduced by \$6.3M which was mainly due to:

- **Capital grants, subsidies, and contributions:** timing of capital grants and contributions has reduced capital grants through budget reviews which is partially offset by increased capital expense through the clearing of historical Work in Progress (WIP) throughout the year.

Net community assets are expected to be more than the original budget by \$62M due to:

- **Total Assets:** mainly due to additional cash and investments held and an increase in Property, Plant, Equipment.
 - **Cash and Cash Investments:** increased by \$20M due to the timing of both capital and operational expenditure and advanced grant payments.
 - **Property, Plant, Equipment:** increased by \$37M due to recognising the opening balance of audited financial statement as at the end of June 2024 and capitalisations occurring through the year.
 - **Capital Work in Progress:** Increased by \$13M due to the delivery of the current year capital program increasing the WIP balance awaiting financial treatment once assets are in use.
- **Total Liabilities:** increased by \$13.2M mainly due to increases in provisions in line with the audited financial statement position, predominately the refuse restoration provision EOFY increase to extend the provision recognition for an additional 10 years, partially offset by the utilisation of the refuse restoration provision in the current year. Interest bearing liabilities reflect a reallocation between non-current and current. by \$554K due to the term of the loans draws to an end.

2025/26 Budget

The 2025/26 Budget Statements attached (**Attachment 2**) have been prepared in accordance with the requirements of Section 169 of the Local Government Regulation 2012 and in keeping with the Revenue Policy for 2025/26.

The 2025/26 Budget Statements are prepared on an accrual basis and have been prepared on the basis of:

- delivering the ongoing services to the community at established levels of service
- delivering a capital program consisting of new, renewal, remediation and replacement capital expenditure based on Council's asset management requirements.
- raising adequate revenue to ensure the current and ongoing financial sustainability of Council operations.

2025/26 Capital Program

The Budget prepared for the 2025/26 financial year incorporates a capital program for the renewal of existing assets as well as the construction of new assets to ensure the services provided by Council to the community can be maintained at satisfactory levels.

Significant work has been undertaken to ensure a deliverable and affordable detailed three-year capital program is in place prioritising renewals and growth-related new assets to ensure continuity of services across the community in line with the principles identified in Council's Asset Management Policy.

The detailed \$114M capital program with the capital budget identified for each project is provided in **Attachment 3**. This program includes \$18.4M of Disaster Recovery works and \$7.9M of Waste Remediation works across current and legacy waste landfills. In addition, it includes significant investment in the growth of our region for the Collinsville Community Hub (\$11.6M) and commencement of the Whitsunday Regional Sports Precinct (\$3M). Projects that are identified as grant funded in **Attachment 3** will only progress if further funding including grants is approved.

Long-Term Financial Forecast

As required by Section 104(5)(a)(iii) of the *Local Government Act 2009* and Section 169(2)(a) of the *Local Government Regulation 2012*, Council has prepared a Long-Term Financial Forecast covering an additional period of 9 years, commencing from 2025/26 (**Attachment 5**) prepared in keeping with the requirements of Section 171 of the *Local Government Regulation 2012*.

FINANCIAL IMPLICATIONS

Adoption of the 2025/26 Financial Budget and the accompanying Long-Term Financial Forecast will ensure that Council can continue to conduct its operations and incur operational and capital expenditure in a legitimate manner. Both positive and negative budget risks will need to be monitored throughout the financial year.

With significant investment intending to occur between 2025 – 2028, the impact to Council on changed levels of service and additional infrastructure has been considered through the budget process. Whilst the general (core) functions of Council require additional revenue to subsidise the cost of the core functions, additional infrastructure and service levels, a considerable amount of work is required during the following financial year to achieve a sustainable outcome for Council as a whole.

To assist with the above, the focus of the 2025/26 Operational Plan is for investment to transformational activities across the business to prepare Council for future growth as well as streamlining processes to ensure cost savings are realised into the future to remain financially sustainable in the long-term

CONSULTATION/ENGAGEMENT

Mayor & Councillors
Chief Executive Officer
Executive Leadership Team
Manager Financial Services
Coordinator Strategic Finance
Management Accountants
Other Relevant Council Officers
External Legal Counsel

STATUTORY/COMPLIANCE MATTERS

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

RISK ASSESSMENT/DEADLINES

A Local Government must prepare a budget each financial year including specific contents as required under Section 169 Local Government Regulation 2012. Section 170 of the Local Government Regulation 2012 requires:

- (1) *A local government must adopt its budget for a financial year-*
 - a. *After 31 May in the year before the financial year; but*
 - b. *Before –*
 - i. *1 August in the financial year; or*
 - ii. *a later day decided by the Minister.*

STRATEGIC IMPACTS

Corporate Plan Reference:

Maximise the organisation's financial performance, achieving a high level of customer service, productivity and efficiency through strategic direction, expert advice, and leadership.

ATTACHMENTS

1. Att 1 - Statement of Estimated Financial Position for Financial Year 2024-25 [2.21.1 - 3 pages]
2. Att 2 - Operating Budget 2025-26 Plus 2 Years [2.21.2 - 6 pages]
3. Att 3 - Budgeted Capital Program for 2025-26 + 2 Years [2.21.3 - 7 pages]
4. Att 4 - Long-term Financial Forecast 2025-26 (10 Years) [2.21.4 - 6 pages]

Attachment 2.21.1 Att 1 - Statement of Estimated Financial Position for Financial Year 2024-25

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income (Estimated)

For the period ending 30 June 2025

	Orig Bud 2025 \$	Estimated Actual \$	Variance \$	Variance %
Revenue				
Rates and utility charges	114,392,966	114,329,488	(63,478)	
Less Discounts	(5,511,460)	(5,511,460)	0	
Net rates and utility charges	108,881,506	108,818,028	(63,478)	-0.06%
Sale of goods and major services	26,670,401	25,150,082	(1,520,318)	-5.70%
Statutory fees and charges	3,624,773	3,790,273	165,500	4.57%
User fees and charges	355,000	417,000	62,000	17.46%
Rental and levies	370,200	370,200		
Operating grants, subsidies and contributions	11,086,996	9,498,989	(1,588,007)	-14.32%
Interest revenue	6,910,900	7,054,400	143,500	2.08%
Total sales of contract and recoverable works	5,741,000	7,095,330	1,354,330	23.59%
Other Income	3,114,258	2,475,096	(639,162)	-20.52%
TOTAL OPERATING REVENUES	166,755,034	164,669,399	(2,085,635)	-1.25%
Expenses				
Employee benefits	(48,914,944)	(48,647,563)	267,382	-0.55%
Materials and services	(78,054,128)	(80,240,297)	(2,186,169)	2.80%
Depreciation and Amortisation	(36,764,053)	(36,764,053)	(0)	0.00%
Finance Costs	(2,779,994)	(2,679,994)	100,000	-3.60%
TOTAL OPERATING EXPENSES	(166,513,120)	(168,331,907)	(1,818,787)	1.09%
Operating surplus (deficit)	241,914	(3,662,508)	(3,904,422)	-1613.97%
Capital income and expenditure:				
Cash capital grants, subsidies and contributions	44,353,601	40,593,261	(3,760,340)	-8.48%
Other capital income	692,759	818,654	125,895	100.00%
Other capital expense	(10,777,662)	(13,494,070)	(2,716,408)	25.20%
Net result for the period	34,510,612	24,255,337	(10,255,275)	-29.72%

Attachment 2.21.1 Att 1 - Statement of Estimated Financial Position for Financial Year 2024-25

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Financial Position (Estimated)
As at the periods ending 30 June 2025

	Orig Bud 2025 \$	Estimated Actual \$	Variance \$	Variance %
Current Assets				
Cash and deposits	70,925,402	75,141,959	4,216,557	5.95%
Cash investments	20,000,000	40,000,000	20,000,000	100.00%
Receivables	12,127,168	12,724,404	597,236	4.92%
Inventories	1,575,000	1,575,000	0	0.00%
Contract assets	0	0	0	0.00%
Other assets	6,500,000	6,500,000	0	0.00%
	111,127,570	135,941,363	24,813,793	22.33%
Non-current - Assets classified as held for sale	1,655,000	625,000	(1,030,000)	0.00%
	112,782,570	136,566,363	23,783,793	21.09%
Non-Current Assets				
Receivables	13,000	4,000	(9,000)	
Investment properties	2,100,000	2,785,000	685,000	32.62%
Property, plant and equipment	1,296,155,016	1,333,277,760	37,122,744	2.86%
Right of use assets	1,555,011	1,554,459	(552)	-0.04%
Capital Work in Progress	36,529,004	50,004,377	13,475,373	36.89%
	1,336,352,031	1,387,625,596	51,273,565	3.84%
TOTAL ASSETS	1,449,134,602	1,524,191,959	75,057,357	5.18%
Current Liabilities				
Payables	16,472,545	16,472,545	0	0.00%
Provisions	13,902,266	9,250,000	(4,652,266)	-33.46%
Contract liabilities	0	0	0	
Interest bearing liabilities	6,197,500	6,741,800	544,300	8.78%
	36,572,311	32,464,345	(4,107,966)	-11.23%
Non-Current Liabilities				
Payables	3,050,734	3,050,734	0	0.00%
Provisions	14,513,857	32,377,823	17,863,966	123.08%
Interest bearing liabilities	52,889,621	52,334,756	(554,865)	-1.05%
	70,454,212	87,763,313	17,309,101	24.57%
TOTAL LIABILITIES	107,026,523	120,227,658	13,201,135	12.33%
NET COMMUNITY ASSETS	1,342,108,080	1,403,964,301	61,856,221	4.61%
Community Equity				
Capital account	833,025,193	770,298,402	(62,726,791)	-7.53%
Asset revaluation reserve	433,807,358	536,829,658	103,022,300	23.75%
Restricted capital reserves	12,473,248	16,325,165	3,851,916	30.88%
Other capital reserves	39,111,899	51,439,201	12,327,302	31.52%
Recurrent reserves	12,322,723	5,180,000	(7,142,723)	-57.96%
Accumulated surplus/(deficiency)	11,367,659	23,891,875	12,524,216	110.17%
TOTAL COMMUNITY EQUITY	1,342,108,080	1,403,964,301	61,856,221	4.61%

Attachment 2.21.1 Att 1 - Statement of Estimated Financial Position for Financial Year 2024-25

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Cash Flows (Estimated)

For the periods ending 30 June 2025

	Orig Bud 2025 \$	Estimated Actual \$	Variance \$	Variance %
Cash Flows from Operating Activities				
Receipts				
Net rates and utility charges	108,181,506	108,379,130	197,624	0.18%
Sale of goods and major services	26,670,401	25,150,082	(1,520,318)	-5.70%
Fees and charges	3,879,773	3,496,861	(382,912)	-9.87%
Rentals and levies	370,200	370,200	0	0.00%
Interest revenue	6,910,900	7,054,400	143,500	2.08%
Contributions and donations	26,760	81,760	55,000	205.53%
Government subsidies and grants	11,060,236	8,459,568	(2,600,669)	-23.51%
Total sales of contract and recoverable works	5,741,000	7,095,330	1,354,330	23.59%
Other Income	2,964,258	2,759,090	(205,168)	-6.92%
GST received for the year	0	355,362	355,362	
	165,805,034	163,201,783	(2,603,251)	-1.57%
Payments				
Employee benefits	(48,749,944)	(49,940,223)	(1,190,278)	2.44%
Materials and services	(77,609,128)	(86,768,937)	(9,159,809)	11.80%
Finance costs	(2,664,994)	(2,564,994)	100,000	-3.75%
	(129,024,067)	(139,274,154)	(10,250,087)	7.94%
Cash provided by / (used in) operational activities	36,780,967	23,927,629	7,646,836	20.79%
Cash Flow from Investing Activities :				
Proceeds from sale of capital assets	692,759	818,654	125,895	18.17%
Contributions	1,800,000	1,800,000	0	0.00%
Government grants and subsidies	42,553,601	29,627,396	(12,926,205)	-30.38%
Payments for property investments	0	0	0	
Payments for property, plant and equipment	(92,804,692)	(108,694,576)	(15,889,884)	17.12%
Movement in work in progress	0	39,952,174	39,952,174	
Payments for rehabilitation work	(4,461,865)	(2,463,194)	1,998,671	-44.79%
Net proceeds (cost) from advances and cash investments	20,007,000	(20,000,000)	(40,007,000)	
Net cash provided by investing activities	(32,213,198)	(58,959,547)	(26,746,349)	83.03%
Cash Flow from Financing Activities :				
Repayment of borrowings	(5,929,200)	(5,929,200)		
Repayment of finance lease borrowings	(311,742)	(311,742)		
Net cash provided by financing activities	(6,240,942)	(6,240,942)	0	
Net Increase (Decrease) in Cash Held	(1,673,173)	(41,272,860)	(39,599,687)	2366.74%
Cash at beginning of reporting period	72,598,575	116,414,818	43,816,243	60.35%
Cash at end of Reporting Period	70,925,402	75,141,959	4,216,557	5.95%

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income

For the periods ending 30 June -

	Est Act 2025	2025/26	2026/27	2027/28
	\$	\$	\$	\$
Revenue				
Rates and utility charges	114,329,488	124,947,772	133,416,160	140,816,827
Less Discounts	(5,511,460)	(5,976,785)	(6,215,858)	(6,464,491)
Net rates and utility charges	108,818,028	118,970,987	127,200,302	134,352,336
Sale of goods and major services	25,150,082	28,379,381	29,242,424	30,314,323
Statutory fees and charges	3,790,273	4,523,260	4,857,112	5,080,106
User fees and charges	417,000	462,000	481,366	495,806
Rental and levies	370,200	381,306	392,745	396,559
Operating grants, subsidies and contributions	9,498,989	7,412,386	7,221,532	7,460,110
Interest revenue	7,054,400	5,426,245	3,551,296	2,870,635
Total sales of contract and recoverable works	7,095,330	5,678,200	5,682,888	5,686,545
Other Income	2,475,096	2,612,318	2,667,844	2,728,570
TOTAL OPERATING REVENUES	164,669,399	173,846,083	181,297,509	189,384,990
Expenses				
Employee benefits	(48,647,563)	(52,436,121)	(54,265,186)	(55,396,389)
Materials and services	(80,240,297)	(77,216,739)	(80,378,821)	(86,983,400)
Depreciation and amortisation	(36,764,053)	(37,837,464)	(38,487,630)	(39,541,081)
Finance Costs	(2,679,994)	(2,691,493)	(2,528,169)	(2,227,324)
TOTAL OPERATING EXPENSES	(168,331,907)	(170,181,817)	(175,659,806)	(184,148,194)
Operating surplus (deficit)	(3,662,508)	3,664,266	5,637,703	5,236,796
Capital income and expenditure:				
Cash capital grants, subsidies and contributions	40,593,261	51,358,256	103,633,651	43,011,508
Other capital income	818,654	155,718	752,545	591,913
Other capital expense	(13,494,070)	(9,742,447)	(14,708,190)	(7,372,844)
Net result for the period	24,255,337	45,435,793	95,315,709	41,467,373

Attachment 2.21.2 Att 2 - Operating Budget 2025-26 Plus 2 Years

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Financial Position

For the periods ending 30 June -

	Est Act 2025	2025/26	2026/27	2027/28
	\$	\$	\$	\$
Current Assets				
Cash and deposits	75,141,959	36,893,424	47,103,041	43,282,711
Cash investments	40,000,000	40,000,000	20,000,000	10,000,000
Receivables	12,724,404	12,113,992	12,360,992	12,612,932
Inventories	1,575,000	1,575,000	1,606,500	1,638,630
Other assets	6,500,000	6,556,250	6,644,875	6,734,847
	135,941,363	97,138,666	87,715,408	74,269,120
Non-current - Assets classified as held for sale	625,000	0	0	0
	136,566,363	97,138,666	87,715,408	74,269,120
Non-Current Assets				
Receivables	4,000	0	0	0
Investment properties	2,785,000	2,812,850	2,841,675	2,870,092
Property, plant and equipment	1,333,277,760	1,401,633,878	1,495,808,410	1,542,592,208
Right of use assets	1,554,459	1,309,423	1,274,114	1,244,731
Capital Work in Progress	50,004,377	70,004,377	70,004,377	70,004,377
	1,387,625,596	1,475,760,528	1,569,928,576	1,616,711,408
TOTAL ASSETS	1,524,191,959	1,572,899,194	1,657,643,984	1,690,980,528
Current Liabilities				
Payables	16,472,545	16,552,545	16,792,895	17,038,314
Provisions	9,250,000	9,750,000	10,237,500	10,749,375
Interest bearing liabilities:				
Loans	6,741,800	6,410,400	7,266,600	7,504,600
	32,464,345	32,712,945	34,296,995	35,292,289
Non-Current Liabilities				
Payables	3,050,734	3,100,734	3,162,748	3,226,002
Provisions	32,377,823	33,440,557	29,343,263	24,899,380
Interest bearing liabilities:				
Finance Lease Liabilities	1,674,811	1,363,069	1,054,282	800,486
Loans	50,659,945	52,881,793	45,070,893	40,579,193
	87,763,313	90,786,154	78,631,187	69,505,062
TOTAL LIABILITIES	120,227,658	123,499,099	112,928,182	104,797,351
NET COMMUNITY ASSETS	1,403,964,301	1,449,400,095	1,544,715,802	1,586,183,177
Community Equity				
Capital account	770,298,402	848,185,894	950,834,724	1,003,694,185
Asset revaluation reserve	536,829,658	536,829,658	536,829,658	536,829,658
Restricted capital reserves (LGIP)	16,325,165	12,514,579	10,881,743	9,708,230
Other capital reserves	51,439,201	40,011,752	37,828,923	28,317,940
Recurrent reserves	5,180,000	5,180,000	4,374,705	4,185,688
Accumulated surplus/(deficiency)	23,891,875	6,678,213	3,966,050	3,447,477
TOTAL COMMUNITY EQUITY	1,403,964,301	1,449,400,095	1,544,715,802	1,586,183,177

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Cash Flows

For the periods ending 30 June -

	Est Act 2025	2025/26	2026/27	2027/28
	\$	\$	\$	\$
Cash Flows from Operating Activities				
Receipts				
Net rates and utility charges	108,379,130	118,970,987	127,027,802	134,176,811
Sale of goods and major services	25,150,082	28,379,381	29,242,424	30,314,323
Fees and charges	3,496,861	5,495,672	5,338,478	5,575,912
Rentals and levies	370,200	381,306	392,745	396,559
Interest revenue	7,054,400	5,426,245	3,551,296	2,870,635
Contributions and donations	81,760	86,760	88,560	89,796
Government subsidies and grants	8,459,568	7,325,626	7,132,972	7,370,314
Total sales of contract and recoverable works	7,095,330	5,678,200	5,682,888	5,686,545
Other Income	2,759,090	2,612,318	2,447,844	2,503,140
GST received for the year	355,362	0	0	0
Total operating receipts	163,201,783	174,356,495	180,905,009	188,984,035
Payments				
Employee benefits	(49,940,223)	(51,936,121)	(53,663,936)	(54,765,077)
Materials and services	(86,768,937)	(77,142,989)	(80,162,832)	(86,763,089)
Finance costs	(2,564,994)	(2,576,494)	(2,410,169)	(2,106,234)
Total operating payments	(139,274,154)	(131,655,604)	(136,236,937)	(143,634,400)
Cash provided by / (used in) operational activities	23,927,629	42,700,891	44,668,072	45,349,635
Cash Flow from Investing Activities :				
Proceeds from sale of capital assets	818,654	752,868	723,720	563,496
Contributions	1,800,000	6,800,000	1,800,000	1,800,000
Government grants and subsidies	29,627,396	44,558,256	101,833,651	41,211,508
Payments for property, plant and equipment	(108,694,577)	(106,690,987)	(147,335,045)	(93,668,340)
Movement in work in progress	39,952,174	(20,000,000)	0	0
Payments for rehabilitation work	(2,463,194)	(7,952,266)	(4,217,294)	(4,569,133)
Net proceeds (cost) from advances and cash investments	(20,000,000)	4,000	20,000,000	10,000,000
Net cash provided by investing activities	(58,959,547)	(82,528,128)	(27,194,968)	(44,662,469)
Cash Flow from Financing Activities :				
Proceeds from borrowings	0	8,715,500	0	3,012,900
Repayment of borrowings	(5,929,200)	(6,825,053)	(6,954,700)	(7,266,600)
Repayment of finance lease borrowings	(311,742)	(311,742)	(308,787)	(253,796)
Net cash provided by financing activities	(6,240,942)	1,578,705	(7,263,487)	(4,507,496)
Net Increase (Decrease) in Cash Held	(41,272,860)	(38,248,532)	10,209,617	(3,820,330)
Cash at beginning of reporting period	116,414,817	75,141,958	36,893,424	47,103,041
Cash at end of Reporting Period	75,141,958	36,893,424	47,103,041	43,282,711

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Changes in Equity

For the periods ending 30 June -

	Total			
	Est Act 2025	2025/26	2026/27	2027/28
	\$	\$	\$	\$
Balance at the beginning of period	1,379,708,964	1,403,964,302	1,449,400,095	1,544,715,802
Increase (decrease) in net result	24,255,337	45,435,793	95,315,709	41,467,375
Other transfers to Capital and reserves				
Transfers from capital and reserves				
Transfers between capital and reserves				
Balance at the end of period	1,403,964,301	1,449,400,095	1,544,715,802	1,586,183,177

	Retained Surplus/Deficit			
	Est Act 2025	2025/26	2026/27	2027/28
	\$	\$	\$	\$
Balance at the beginning of period	10,826,623	23,891,875	6,678,213	3,966,050
Increase (decrease) in net result	24,255,337	45,435,793	95,315,709	41,467,375
Other transfers to Capital and reserves	(27,776,943)	(73,933,471)	(115,496,903)	(55,914,552)
Transfers from capital and reserves	16,586,858	11,284,017	17,469,031	13,928,604
Transfers between capital and reserves				
Balance at the end of period	23,891,875	6,678,213	3,966,050	3,447,477

	Capital			
	Est Act 2025	2025/26	2026/27	2027/28
	\$	\$	\$	\$
Balance at the beginning of period	745,573,178	770,298,402	848,185,894	950,834,724
Increase (decrease) in net result			-	-
Other transfers to Capital and reserves	(19,564,973)	22,299,307	11,057,957	12,714,027
Transfers from capital and reserves	(15,266,858)	(11,284,017)	(16,663,736)	(13,739,587)
Transfers between capital and reserves	59,557,055	66,872,201	108,254,610	53,885,021
Balance at the end of period	770,298,402	848,185,894	950,834,724	1,003,694,184

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Changes in Equity

For the periods ending 30 June -

	Asset Revaluation Surplus			
	Est Act 2025	2025/26	2026/27	2027/28
	\$	\$	\$	\$
Balance at the beginning of period	536,829,658	536,829,658	536,829,658	536,829,658
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	536,829,658	536,829,658	536,829,658	536,829,658

	Reserves			
	Est Act 2025	2025/26	2026/27	2027/28
	\$	\$	\$	\$
Balance at the beginning of period	86,479,505	72,944,367	57,706,331	53,085,373
Increase (decrease) in net result				
Other transfers to Capital and reserves	47,341,917	51,634,164	104,438,946	43,200,525
Transfers from capital and reserves	(1,320,000)	0	(805,295)	(189,017)
Transfers between capital and reserves	(59,557,055)	(66,872,201)	(108,254,610)	(53,885,021)
Balance at the end of period	72,944,367	57,706,331	53,085,373	42,211,859

WHITSUNDAY REGIONAL COUNCIL

Financial Ratios of the Budget

For the year ended 30 June -

Type	Measure	Target (Tier 4)	Period	Est Act 2025 %	2025/26 %	2026/27 %	2027/28 %
Financial Capacity	Council-Controlled Revenue	N/A	30 June	83.91%	87.63%	89.24%	89.89%
Operating Performance	Operating Surplus Ratio	Greater than 0%	30 June	-2.22%	2.11%	3.11%	2.77%
	Operating Cash Ratio	Greater than 0%	30 June	21.52%	25.28%	25.60%	24.69%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	30 June	10.75	7.51	6.51	5.09
Asset Management	Asset Sustainability Ratio	Greater than 80%	30 June	246.51%	184.13%	256.31%	127.80%
	Asset Consumption Ratio	Greater than 60%	30 June	67.48%	67.29%	67.71%	67.36%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	30 June	1.62	1.35	1.13	1.03

Data Provided from Australian Bureau of Statistics				2025/26 %	2026/27 %	2027/28 %
Financial Capacity	Population Growth	Annual		1.2%	1.2%	1.2%
	Population Growth	Historical 5 Year Average	Between 2019 & 2023	2.2%		

% of Rates & Utilities Charges Movement	2025/26 %	2026/27 %	2027/28 %
Net rates & utility charges original budget prior year	108,818,028	118,970,987	127,200,302
Net rates & utility charges budgeted for current year	118,970,987	127,200,302	134,352,336
Change rates and utility chages net of discounts	10,152,959	8,229,315	7,152,034
Percentage change	9.3%	6.9%	5.6%

Capital & Remediation Budget 2025/26 plus 2 Years

Indicates that the project is subject to grant funding approval. If grant funding is not approved projects will only progress if further funding including grants is approved

Program	Network	Asset Class	Project Name	\$ YR1 Budget 2025.26	Funding Sources Year 1 2025/26			\$ YR2 Budget 2026.27	\$ YR3 Budget 2027.28
					\$ Grant Funded	\$ Other Funding	\$ Loans Funded		
Commercial									
Commercial	Holiday Parks: Proserpine	Buildings	Proserpine Caravan Park Infrastructure	250,000	-	250,000	-	-	-
Commercial	Holiday Parks: Proserpine Total			250,000	-	250,000	-	-	-
Commercial	Shute Harbour	Buildings	Finger 1 High flow Water Supply	-	-	-	100,000	-	
Commercial	Shute Harbour	Buildings	Electical infrastructure renewals	100,000	-	100,000	-	-	
Commercial	Shute Harbour	Buildings	Jetski Pontoon and access	-	-	-	250,000	-	
Commercial	Shute Harbour	Buildings	Additional operators storage building	-	-	-	150,000	-	
Commercial	Shute Harbour	Buildings	Café Servery Window	-	-	-	50,000	-	
Commercial	Shute Harbour	Buildings	Elevator Replacement	-	-	-	150,000	-	
Commercial	Shute Harbour	Buildings	Finger 2 Covered Walkway	-	-	-	300,000	-	
Commercial	Shute Harbour	Buildings	Function Space Equipment Upgrade	-	-	-	250,000	-	
Commercial	Shute Harbour	Buildings	Holding Tank Waste Pump Out	-	-	-	150,000	-	
Commercial	Shute Harbour	Buildings	Assumption Shute Renewals	-	-	-	-	300,000	
Commercial	Shute Harbour Total			100,000	-	100,000	1,400,000	300,000	
Commercial	Airport: Bowen	Roads	Bowen Airstrip - Sealing of Cross Runway	-	-	-	400,000	-	
Commercial	Airport: Bowen Total			-	-	-	400,000	-	
Commercial	Airport: Mt Cooloom	Buildings	Mt Cooloom Wildlife proof fence	-	-	-	-	400,000	
Commercial	Airport: Mt Cooloom Total			-	-	-	-	400,000	
Commercial	Airport: Whitsunday Coast	Sewer	Whitsunday Coast Airport - Sewerage Treatment Plant Upgrade (WFQ)	1,823,674	1,695,000	128,674	-	-	
Commercial	Airport: Whitsunday Coast	Buildings	WCA Airfield fencing program	-	-	-	75,000	-	
Commercial	Airport: Whitsunday Coast	Roads	Whitsunday Coast Airport - Runway Overlay	-	-	-	125,000	4,875,000	
Commercial	Airport: Whitsunday Coast	Roads	WCA GA Access road	-	-	-	100,000	-	
Commercial	Airport: Whitsunday Coast	Water	Renewal of Watermain from Railway Line (connection to Mackay Water Network) to terminal.	-	-	-	200,000	800,000	
Commercial	Airport: Whitsunday Coast	Parks & Gardens	WCA Highway entry statement	-	-	-	100,000	-	
Commercial	Airport: Whitsunday Coast	Roads	Whitsunday Coast Airport - Access Road from Railway line to Terminal	-	-	-	-	300,000	
Commercial	Airport: Whitsunday Coast Total			1,823,674	1,695,000	128,674	600,000	5,975,000	
Commercial	Commercial Renewals	Buildings	Assumption Airport & Tourism Parks Renewals	-	-	-	370,275	-	
Commercial	Commercial Renewals Total			-	-	-	370,275	-	
Commercial	Holiday Parks: Lake Proserpine	Buildings	Lake Proserpine - Commercialisation Project	-	-	-	400,000	2,025,000	
Commercial	Holiday Parks: Lake Proserpine	Buildings	Lake Proserpine - Powered Camping sites	175,000	-	175,000	-	-	
Commercial	Holiday Parks: Lake Proserpine	Sewer	Lake Proserpine STP	1	-	1	-	-	
Commercial	Holiday Parks: Lake Proserpine	Sewer	Lake Proserpine Recreation Hub - Stage 1	13,590	-	13,590	-	-	
Commercial	Holiday Parks: Lake Proserpine Total			188,591	-	188,591	400,000	2,025,000	
Commercial	Holiday Parks: Queens Beach	Buildings	Queens Beach Management residence replacement	275,908	-	275,908	-	-	
Commercial	Holiday Parks: Queens Beach Total			275,908	-	275,908	-	-	
Commercial Total				2,638,173	1,695,000	943,173	3,170,275	8,700,000	
Community									
Community	Library Services	Library Equipment	Library RFID Technologies	200,000	200,000	-	-	-	
Community	Library Services Total			200,000	200,000	-	-	-	
Community	Aquatic Facility: Collinsville	Buildings	Collinsville Water Park - Fence	45,000	-	45,000	-	-	
Community	Aquatic Facility: Collinsville	Equipment	Collinsville Pool & Water Park Plant Room Equipment Renewel	25,000	-	25,000	325,000	-	
Community	Aquatic Facility: Collinsville Total			70,000	-	70,000	325,000	-	
Community	Aquatic Facility: Bowen	Equipment	Bowen Pool Plant Room Equipment Renewal (WFQ)	238,000	238,000	-	-	-	
Community	Aquatic Facility: Bowen	Equipment	Bowen Water Park Plant Room Equipment Renewal (WFQ)	86,200	86,200	-	-	-	
Community	Aquatic Facility: Bowen	Buildings	Aquatic Events Space - Bowen	-	-	-	100,000	-	
Community	Aquatic Facility: Bowen	Equipment	Water park Bowen - Equipment renewals	-	-	-	100,000	-	
Community	Aquatic Facility: Bowen Total			324,200	324,200	-	200,000	-	
Community	Environment	Roads	Frog Rock foreshore	45,500	-	45,500	-	-	
Community	Environment Total			45,500	-	45,500	-	-	
Community	Aquatic Facility: Proserpine	Buildings	Bowen & Proserpine Town Pool Solar Shade Structures (WFQ)	806,322	806,322	-	-	-	
Community	Aquatic Facility: Proserpine	Buildings	Proserpine Swimming Pool - Refurbish Amenity Block	300,000	300,000	-	300,000	-	
Community	Aquatic Facility: Proserpine	Equipment	Water park Proserpine - Equipment Renewals	100,000	-	100,000	-	-	
Community	Aquatic Facility: Proserpine	Equipment	Proserpine Pool Plant Room Equipment Renewal	296,000	-	296,000	-	-	
Community	Aquatic Facility: Proserpine	Buildings	Aquatic Events Space - Proserpine	-	-	-	100,000	-	
Community	Aquatic Facility: Proserpine	Equipment	Proserpine Water Park Plant Room Equipment Renewal	-	-	-	140,000	-	
Community	Aquatic Facility: Proserpine Total			1,502,322	1,106,322	396,000	540,000	-	
Community	Aquatic Facility: Airlie Beach	Buildings	ABL - Pebblecrete resurface of the pool	600,000	-	600,000	-	-	
Community	Aquatic Facility: Airlie Beach	Equipment	Airlie Lagoon Pool Plant Room Equipment Renewal (WFQ)	741,431	741,431	-	-	-	
Community	Aquatic Facility: Airlie Beach Total			1,341,431	741,431	600,000	-	-	
Community	Community Renewals	Buildings	Assumption Community Renewals	228,714	-	228,714	859,346	1,356,229	
Community	Community Renewals Total			228,714	-	228,714	859,346	1,356,229	

Capital & Remediation Budget 2025/26 plus 2 Years

Indicates that the project is subject to grant funding approval. If grant funding is not approved projects will only progress if further funding including grants is approved

Program	Network	Asset Class	Project Name	\$ YR1 Budget 2025.26	Funding Sources Year 1 2025/26			\$ YR2 Budget 2026.27	\$ YR3 Budget 2027.28
					\$ Grant Funded	\$ Other Funding	\$ Loans Funded		
Community	Aquatic Facility: Dingo Beach	Buildings	Dingo beach Swimming Enclosure Refurbishment	435,000	-	435,000	-	-	-
Community	Aquatic Facility: Dingo Beach Total			435,000	-	435,000	-	-	-
Community	Pedestrian: Walking Tracks	Roads	Dingo beach walking track	4,500	-	4,500	-	85,500	-
Community	Pedestrian: Walking Tracks	Roads Footpaths	Hydeaway Bay foreshore - walking track stage 2	-	-	-	-	-	90,000
Community	Pedestrian: Walking Tracks	Roads Footpaths	Edgcombe Heights Walking Tracks Upgrade Stage 3-D&C	-	-	-	-	-	750,000
Community	Pedestrian: Walking Tracks	Roads Footpaths	Airlie Creek Walking Track Upgrade-Design and Construct	-	-	-	-	-	750,000
Community	Pedestrian: Walking Tracks Total			4,500	-	4,500	-	85,500	1,590,000
Community Total				4,151,667	2,371,953	1,779,714	-	2,009,846	2,946,229
Facilities									
Facilities	Community Facility	Buildings	Bowen PCYC - Roof Renewal	50,000	-	50,000	-	696,000	-
Facilities	Community Facility	Buildings	Fire Services Renewals - Bowen / Whitsunday PCYC	140,000	-	140,000	-	-	-
Facilities	Community Facility	Buildings	Bowen Soundshell Electrical + AV Renewal	-	-	-	-	150,000	-
Facilities	Community Facility	Buildings	Bowen PCYC - Fitout and Fittings Renewal	-	-	-	-	375,000	375,000
Facilities	Community Facility	Buildings	Bowen PCYC - Mechanical Plant Renewal	-	-	-	-	125,000	125,000
Facilities	Community Facility	Buildings	Bowen Lapidary Club - Fitout and Fittings Renewal	-	-	-	-	55,000	-
Facilities	Community Facility	Buildings	Canonvale Foreshore Hall Fitout and Fittings Renewal	-	-	-	-	40,000	55,000
Facilities	Community Facility	Buildings	21 Blake Street fitout and fittings renewal	-	-	-	-	-	75,195
Facilities	Community Facility	Buildings	Mount Gordon Tourist Info Centre Roof Renewal	-	-	-	-	-	105,000
Facilities	Community Facility Total			190,000	-	190,000	-	1,441,000	735,195
Facilities	Council Facility	Buildings	Collinsville Depot Sign Shed Renewal	15,000	-	15,000	-	35,000	611,000
Facilities	Council Facility	Buildings	Bowen Depot Office and Amenities - Lunchroom and Amenities Renewal	90,000	-	90,000	-	-	-
Facilities	Council Facility	Buildings	Bowen Depot Switchboard Renewal	25,000	-	25,000	-	-	-
Facilities	Council Facility	Buildings	Bowen Depot Plumbers Shed Roof Renewal	18,000	-	18,000	-	-	-
Facilities	Council Facility	Buildings	Ses_ Gloucester Facility Upgrade	73,549	-	73,549	-	-	-
Facilities	Council Facility	Buildings	Bowen Depot Lions Storage Shed Renewal	-	-	-	-	150,000	-
Facilities	Council Facility	Buildings	Collinsville Depot Plumbers Shed Renewal	-	-	-	-	-	250,000
Facilities	Council Facility	Buildings	Collinsville Depot - Demountable Office Replacement	-	-	-	-	-	300,000
Facilities	Council Facility	Buildings	Bowen Depot Stores Roof Renewal	-	-	-	-	-	55,000
Facilities	Council Facility Total			221,549	-	221,549	-	185,000	1,216,000
Facilities	Sport Facility	Buildings	Les Stag Oval Changeroom & Amenities Renewal	-	-	-	-	150,000	1,360,000
Facilities	Sport Facility	Buildings	Col Leather Rugby Clubhouse Roof Renewal	-	-	-	-	45,000	-
Facilities	Sport Facility	Buildings	Col Leather Rugby Clubhouse Ground Floor Refurbishment	-	-	-	-	175,000	-
Facilities	Sport Facility	Buildings	Collinsville Football Club - Bathroom Renewals	-	-	-	-	85,000	-
Facilities	Sport Facility Total			-	-	-	-	455,000	1,360,000
Facilities	Facilities: Region Wide	Buildings	24.25 Buildings Painting Program	40,000	-	40,000	-	-	-
Facilities	Facilities: Region Wide	Buildings	25/26 Floor Covering Replacement Program	116,000	-	116,000	-	-	-
Facilities	Facilities: Region Wide	Buildings	Painting Program	181,300	-	181,300	-	307,190	209,390
Facilities	Facilities: Region Wide	Buildings	Airconditioning Replacement Program 2025-26	70,000	-	70,000	-	-	-
Facilities	Facilities: Region Wide	Buildings	Assumption: Property & Facilities Renewals	371,118	-	371,118	-	500,000	783,997
Facilities	Facilities: Region Wide	Buildings	Additional Solar Installation across Council Facilities.	60,000	-	60,000	-	-	-
Facilities	Facilities: Region Wide	Buildings	Automatic Door Replacement Program	-	-	-	-	35,000	-
Facilities	Facilities: Region Wide	Buildings	Airconditioning Replacement Program	-	-	-	-	-	100,000
Facilities	Facilities: Region Wide Total			838,418	-	838,418	-	842,190	1,093,387
Facilities	Public Amenities	Buildings	Collinsville Cemetery Amenities Renewal	167,000	-	167,000	-	-	-
Facilities	Public Amenities	Buildings	Dingo Beach Amenities Renewal	300,000	-	300,000	-	-	-
Facilities	Public Amenities	Buildings	Horseshoe Bay Amenities Roof Renewal	50,000	-	50,000	-	-	-
Facilities	Public Amenities	Buildings	Rose Bay Amenities Renewal	300,000	300,000	-	-	-	-
Facilities	Public Amenities	Buildings	Amenities Block Proserpine River Boat Ramp (New)	-	-	-	-	-	-
Facilities	Public Amenities	Buildings	Shingley Beach Amenities - Fitout and Fittings Renewal	-	-	-	-	120,000	-
Facilities	Public Amenities	Buildings	Pioneer Park Amenities Fitout and Fittings Renewal	-	-	-	-	150,000	-
Facilities	Public Amenities	Buildings	Queens Beach Amenities Roof + Fitout & Fittings Renewal	-	-	-	-	225,000	-
Facilities	Public Amenities	Buildings	Whitsunday Lions Park Amenities Fitout & Fittings Renewal	-	-	-	-	80,000	-
Facilities	Public Amenities	Buildings	Mullers Lagoon Amenities Renewal	-	-	-	-	-	450,000
Facilities	Public Amenities Total			817,000	300,000	517,000	-	575,000	450,000
Facilities	Strategic for Growth	Buildings	Collinsville Community Hub	11,585,567	11,585,567	-	-	3,514,000	-
Facilities	Strategic for Growth	Buildings	Whitsunday Regional Sports Precinct	3,000,000	1,500,000	1,500,000	-	22,000,000	5,000,000
Facilities	Strategic for Growth	Buildings	Canonvale Community Hub	469,410	-	469,410	-	10,400,000	18,100,000
Facilities	Strategic for Growth	Various	Airlie Beach Master Plan Stage 1 (Core North,Core,Watsonson Way detailed design)	500,000	500,000	-	-	600,000	-
Facilities	Strategic for Growth	Various	Bowen Foreshore Master Plan Stage 1 - Detailed design	200,000	200,000	-	-	300,000	-
Facilities	Strategic for Growth	Various	Airlie Beach Master Plan Stage 1 - Execute & build	1,000,000	1,000,000	-	-	4,000,000	-
Facilities	Strategic for Growth	Various	Bowen Foreshore Master Plan Stage 1 - Execute & Build	500,000	500,000	-	-	500,000	-
Facilities	Strategic for Growth	Various	Gate 0 - Yasso Point Masterplan Implementation	-	-	-	-	-	-
Facilities	Strategic for Growth Total			17,254,977	15,285,567	1,969,410	-	41,314,000	23,100,000
Facilities Total				19,321,944	15,585,567	3,796,377	-	44,812,190	27,954,582
Fleet									
Fleet	Fleet	Fleet	Fleet and Plant Replacement Program 2024.25	1,535,921	-	1,535,921	-	-	-
Fleet	Fleet	Fleet	Fleet and Plant Upgrade Program 2024.25	810,000	-	810,000	-	-	-

Capital & Remediation Budget 2025/26 plus 2 Years

Indicates that the project is subject to grant funding approval. If grant funding is not approved projects will only progress if further funding including grants is approved

Program	Network	Asset Class	Project Name	\$ YR1 Budget 2025.26	Funding Sources Year 1 2025/26			\$ YR2 Budget 2026.27	\$ YR3 Budget 2027.28
					\$ Grant Funded	\$ Other Funding	\$ Loans Funded		
Fleet	Fleet	Fleet	Fleet and Plant Replacement Program 2025.26	2,345,572	-	2,345,572	-	-	
Fleet	Fleet	Fleet	Fleet and Plant New Program 2025.26	350,000	-	350,000	-	-	
Fleet	Fleet	Fleet	Workshop Equipment 25-26	50,000	-	50,000	-	-	
Fleet	Fleet	Fleet	Fleet and Plant Upgrade Program 2025.26	120,000	-	120,000	-	-	
Fleet	Fleet	Fleet	Fleet and Plant Replacement Program 2026.27	-	-	-	3,076,923	-	
Fleet	Fleet	Fleet	Fleet and Plant Replacement Program 2027.28	-	-	-	-	2,916,699	
Fleet	Fleet Total			5,211,493	-	5,211,493	-	3,076,923	
Fleet Total				5,211,493	-	5,211,493	-	3,076,923	
IT									
IT	ICT - Business Specific	Plant	Replacement Program - Water TPlant - upgrade server and new hardware	-	-	-	14,100	-	
IT	ICT - Business Specific	Plant	Replacement Program - Proserpine&Cannonvale Waste TPlant - upgrade server and ne	-	-	-	-	28,200	
IT	ICT - Business Specific	Plant	Replacement Program - Waste Transfer Stn Point of Sale System Upgrade	-	-	-	-	27,500	
IT	ICT - Business Specific	Plant	Water and Waste Scada Servers Replacement	-	-	-	-	40,000	
IT	ICT - Business Specific Total			-	-	-	14,100	95,700	
IT	ICT - End Computer	Plant	End Computer - Desktop PC & Laptop	120,000	-	120,000	120,000	120,000	
IT	ICT - End Computer	Plant	End Computer - Mobility	100,000	-	100,000	100,000	100,000	
IT	ICT - End Computer	Plant	End Computer - A/V	0	-	0	180,000	0	
IT	ICT - End Computer Total			220,000	-	220,000	400,000	220,000	
IT	ICT - Infrastructure	Plant	Infrastructure - Communications	100,000	-	100,000	100,000	100,000	
IT	ICT - Infrastructure	Plant	Infrastructure - CCTV	50,000	-	50,000	175,000	175,000	
IT	ICT - Infrastructure	Plant	Infrastructure - Platforms	50,000	-	50,000	50,000	50,000	
IT	ICT - Infrastructure Total			200,000	-	200,000	325,000	325,000	
IT Total				420,000	-	420,000	739,100	640,700	
Parks									
Parks	Parks - Region Wide	Open Spaces	P&G Assets Renewal 2024/2025	300,000	-	300,000	-	-	
Parks	Parks - Region Wide	Open Spaces	P&G Assets Renewal 2025/2026	1,865,000	-	1,865,000	-	-	
Parks	Parks - Region Wide	Open Spaces	P&G Asset Renewals 2026/2027	-	-	-	1,297,063	-	
Parks	Parks - Region Wide	Open Spaces	P&G Asset Renewal 2027/2028	-	-	-	-	1,403,838	
Parks	Parks - Region Wide Total			2,165,000	-	2,165,000	1,297,063	1,403,838	
Parks	Recreation Facilities	Open Spaces	New Basketball Court - Halpannel Park	239,253	-	239,253	-	-	
Parks	Recreation Facilities	Open Spaces	Cannonvale Skate Park Lighting	40,000	-	40,000	-	-	
Parks	Recreation Facilities	Open Spaces	Collinsville Pump Track Stage 2	-	-	-	500,000	-	
Parks	Recreation Facilities	Open Spaces	Proserpine Skate Park	-	-	-	-	0	
Parks	Recreation Facilities	Open Spaces	Collinsville Skate Park	-	-	-	-	0	
Parks	Recreation Facilities Total			279,253	-	279,253	500,000	0	
Parks	Parks - Local	Open Spaces	Shute Harbour - Snows Beach Asset upgrades	244,693	-	244,693	-	-	
Parks	Parks - Local	Open Spaces	Mill Street Park Proserpine Upgrade	142,347	-	142,347	-	-	
Parks	Parks - Local Total			387,040	-	387,040	-	-	
Parks	Parks - Major	Open Spaces	Cannonvale Lakes Stage 4 - D&C	0	-	0	-	-	
Parks	Parks - Major	Open Spaces	Mullers Lagoon Master Plan - Stage 1	150,000	-	150,000	1,045,560	1,000,000	
Parks	Parks - Major	Open Spaces	Cannonvale Lakes - Infrastructure Improvements	550,000	412,500	137,500	-	-	
Parks	Parks - Major	Open Spaces	Airlie Beach Precinct Feature Tree Lighting	-	-	-	-	-	
Parks	Parks - Major	Open Spaces	Cannonvale Lakes - Learn to Drive Cycleway.	-	-	-	-	350,000	
Parks	Parks - Major Total			700,000	412,500	287,500	1,045,560	1,350,000	
Parks Total				3,531,293	412,500	3,118,793	2,842,623	2,753,838	
Quarry									
Quarry	Foxdale Quarry	Plant	Quarry Plant Program 25/26	142,285	-	142,285	-	-	
Quarry	Foxdale Quarry	Plant	Quarry Plant Program	-	-	-	142,285	142,285	
Quarry	Foxdale Quarry Total			142,285	-	142,285	142,285	142,285	
Quarry Total				142,285	-	142,285	142,285	142,285	
Roads									
Roads	DRFA	Roads	DRFA - Betterment: Gloucester Road	3,400,000	1,100,000	2,300,000	-	-	
Roads	DRFA	Roads	DRFA & Betterment - 2025 Event Assumption	15,000,000	15,000,000	-	45,000,000	-	
Roads	DRFA Total			18,400,000	16,100,000	2,300,000	45,000,000	-	
Roads	Bridges & Crossings	Roads	Kesley Creek Bridge Renewals	500,000	500,000	-	645,766	2,583,063	
Roads	Bridges & Crossings	Roads	Unsealed Roads Creek Crossing Program 25/26	600,000	600,000	-	-	-	
Roads	Bridges & Crossings	Roads and Stormwater	Gate 0 - Birks Bay Causeway Upgrades (Councillor requested)	0	-	0	-	-	
Roads	Bridges & Crossings	Roads	Unsealed Roads Creek Crossing Program	-	-	-	300,000	300,000	
Roads	Bridges & Crossings Total			1,100,000	1,100,000	0	945,766	2,883,063	
Roads	Sealed Roads	Roads	Gate 0 Paluma Road Crest (Councillor Requested) Chainage 502 to 1000	1	-	1	-	-	
Roads	Sealed Roads	Roads	Roads Rehab 25/26	4,700,000	-	4,700,000	-	-	
Roads	Sealed Roads	Roads	TIDS: Strathmore Road, Ted Cunningham Bridge approach improvements	180,000	75,000	105,000	-	-	

Capital & Remediation Budget 2025/26 plus 2 Years

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Program	Network	Asset Class	Project Name	\$ YR1 Budget 2025.26	Funding Sources Year 1 2025/26			\$ YR2 Budget 2026.27	\$ YR3 Budget 2027.28
					\$ Grant Funded	\$ Other Funding	\$ Loans Funded		
Roads	Sealed Roads	Roads	TIDS: LRKS Resurfacing program 25/26	848,918	394,892	454,026	-	-	
Roads	Sealed Roads	Roads	TIDS: LRKS Road Reseal program 25/26	309,786	139,404	170,382	-	-	
Roads	Sealed Roads	Roads	Reseal Program 26/27	-	-	-	719,291	-	
Roads	Sealed Roads	Roads	TIDS: Proserpine Main Street and Faust St resurfacing and kerb and channel renewal	-	-	-	981,360	-	
Roads	Sealed Roads	Roads	TIDS: LRKS Road Reseal program 26/27	-	-	-	540,044	-	
Roads	Sealed Roads	Roads	Reseal Program	-	-	-	-	889,236	
Roads	Sealed Roads	Roads	TIDS: LRKS Road Reseal program 27/28	-	-	-	-	154,135	
Roads	Sealed Roads	Roads	TIDS: LRKS Resurfacing program 27/28	-	-	-	-	227,604	
Roads	Sealed Roads Total			6,038,705	609,296	5,429,409	2,240,695	1,270,975	
Roads	Unsealed Roads	Roads	Unsealed Roads Improvement Program 25/26	3,000,000	1,000,000	2,000,000	-	-	
Roads	Unsealed Roads	Roads	Unsealed Roads Improvement Program 26/27	-	-	-	3,000,000	-	
Roads	Unsealed Roads	Roads	Unsealed Roads Improvement Program 27/28	-	-	-	-	3,000,000	
Roads	Unsealed Roads Total			3,000,000	1,000,000	2,000,000	3,000,000	3,000,000	
Roads	Stormwater & Catchments	Roads Stormwater	Parkwood Terrece Drainage Improvements	250,000	250,000	-	1,655,000	-	
Roads	Stormwater & Catchments	Roads Stormwater	Whitsunday Lakes Drainage Scheme	250,000	-	250,000	550,000	1,400,000	
Roads	Stormwater & Catchments	Stormwater	Rainfall and River Alert Gauges Renewals and Upgrades Program	-	-	-	25,000	25,000	
Roads	Stormwater & Catchments	Stormwater	Campbell Creek Immunity Upgrades	200,000	-	200,000	100,000	-	
Roads	Stormwater & Catchments	Roads & Stormwater	Galbraith Flood Immunity Upgrades	100,000	-	100,000	1,395,000	7,500,000	
Roads	Stormwater & Catchments	Roads Stormwater	Homestead Place Stormwater Upgrade	200,000	-	200,000	996,635	1,000,000	
Roads	Stormwater & Catchments	Roads Stormwater	Stormwater Renewals 25/26	2,500,000	-	2,500,000	-	-	
Roads	Stormwater & Catchments	Roads Stormwater	Bowen Waterfront Outlets - 25/26	150,000	-	150,000	-	-	
Roads	Stormwater & Catchments	Roads Stormwater	Bells gully Conveyance Project - 25/26	100,000	-	100,000	-	-	
Roads	Stormwater & Catchments	Stormwater	Carlo Drive Stormwater Drainage	896,296	-	896,296	-	-	
Roads	Stormwater & Catchments	Stormwater	Rainfall and River Alert Gauges Renewals and Upgrades Program 25/26	82,500	82,500	-	-	-	
Roads	Stormwater & Catchments	Roads & Stormwater	Airrie Drainage Scheme (Concept & Prelim Design only)	100,000	-	100,000	-	-	
Roads	Stormwater & Catchments	Roads & Stormwater	TIDS: Pantall Street Bowen Culvert Replacement	245,000	110,250	134,750	-	-	
Roads	Stormwater & Catchments	Roads & Stormwater	Cedar Creek Falls culverts	-	-	-	-	-	
Roads	Stormwater & Catchments	Roads Stormwater	Stormwater Renewals 26/27	-	-	-	500,000	-	
Roads	Stormwater & Catchments	Roads Stormwater	Bowen Waterfront Outlets - 26/27	-	-	-	2,570,000	-	
Roads	Stormwater & Catchments	Roads Stormwater	Bells gully Conveyance Project - 26/27	-	-	-	1,200,000	-	
Roads	Stormwater & Catchments	Stormwater	Rainfall and River Alert Gauges Renewals and Upgrades Program 26/27	-	-	-	82,500	-	
Roads	Stormwater & Catchments	Roads Stormwater	Stormwater Renewals 26/28	-	-	-	-	500,000	
Roads	Stormwater & Catchments	Roads Stormwater	Bowen Waterfront Outlets - 27/28	-	-	-	-	2,570,000	
Roads	Stormwater & Catchments	Roads Stormwater	Bells gully Conveyance Project - 27/28	-	-	-	-	1,200,000	
Roads	Stormwater & Catchments	Roads & Stormwater	TIDS: Soldiers Road culvert upgrade and immunity improvement	-	-	-	-	800,000	
Roads	Stormwater & Catchments Total			5,073,796	442,750	4,631,046	9,074,135	14,995,000	
Roads	Marine Infrastructure	Roads Marine	Shute Harbour - New fishing pontoon, floating walkway and improvements to boat ramp	-	-	-	2,000,000	-	
Roads	Marine Infrastructure	Marine	Assumption Marine Renewals	-	-	-	-	500,000	
Roads	Marine Infrastructure Total			-	-	-	2,000,000	500,000	
Roads	Pedestrian: Footpaths	Roads and Drainage	Leichhardt St Footpath Design and Construct	-	-	-	-	-	
Roads	Pedestrian: Footpaths	Roads Footpath	Shute Harbour Road - Jubilee Pocket Footpath Design	100,000	50,000	50,000	-	-	
Roads	Pedestrian: Footpaths	Roads Footpath	Regional Missing Link Footpaths 25/26	1,341,114	670,557	670,557	-	-	
Roads	Pedestrian: Footpaths	Roads Footpath	TIDS: Airrie Hill Footpath - missing link	100,000	45,000	55,000	-	-	
Roads	Pedestrian: Footpaths	Roads Footpath	TIDS: Airrie Esplanade and Airrie Main Street lighting and safety improvement at pedestrian crossing.	70,000	31,500	38,500	-	-	
Roads	Pedestrian: Footpaths	Footpath	Footpath Renewal Program 25/26	850,000	-	850,000	-	-	
Roads	Pedestrian: Footpaths	Footpaths & Pedestrian	Gate 0 - Bowen Priority Footpaths (Councillor Requested)	0	-	0	-	-	
Roads	Pedestrian: Footpaths	Roads Footpath	Bicentennial Boardwalk Upgrade - Stage 3	-	-	-	850,000	-	
Roads	Pedestrian: Footpaths	Roads Footpath	Shute Harbour Fibre Composite	-	-	-	-	-	
Roads	Pedestrian: Footpaths	Roads Footpath	Regional Missing Link Footpaths 26/27	-	-	-	1,341,114	-	
Roads	Pedestrian: Footpaths	Footpath	Footpath Renewals 26/27	-	-	-	850,000	-	
Roads	Pedestrian: Footpaths	Roads Footpath	Regional Missing Link Footpaths 27/28	-	-	-	-	1,341,114	
Roads	Pedestrian: Footpaths	Footpath	Gate 0 - Mandalay Road Footpath (Councillor Requested)	-	-	-	-	15,000	
Roads	Pedestrian: Footpaths	Footpath	Hydeaway Bay Footpaths	-	-	-	-	100,000	
Roads	Pedestrian: Footpaths	Footpath	Footpath Renewals 27/28	-	-	-	-	850,000	
Roads	Pedestrian: Footpaths Total			2,461,114	797,057	1,664,057	3,041,114	2,306,114	
Roads	Pedestrian: Precinct	Roads	Choose Collinville - Future Works	-	-	-	50,000	-	
Roads	Pedestrian: Precinct Total			-	-	-	50,000	-	
Roads	Pedestrian: Public Transport	Roads Bus Stop	Bus Stop DDA Compliance	-	-	-	90,514	-	
Roads	Pedestrian: Public Transport	Roads and Drainage	Proserpine New Bus Stops 25/26	160,000	160,000	-	-	-	
Roads	Pedestrian: Public Transport	Roads	Bowen Tafe Public Bus Stop (Turnout)	-	-	-	525,000	-	
Roads	Pedestrian: Public Transport	Roads	Bowen Neighbourhood Centre Bus Stop	-	-	-	42,000	-	
Roads	Pedestrian: Public Transport	Roads Carpark	Lighting of Collinville Heavy Vehicle Parking	-	-	-	120,000	-	
Roads	Pedestrian: Public Transport	Roads Public Transport	DDA Bus Stop Compliance - Southern Region	-	-	-	241,016	241,016	
Roads	Pedestrian: Public Transport	Roads Public Transport	DDA Bus Stop Compliance - Bowen	-	-	-	160,600	160,600	
Roads	Pedestrian: Public Transport	Roads Public Transport	DDA Bus Stop Compliance - Southern Region 25/26	-	-	-	241,014	-	
Roads	Pedestrian: Public Transport	Roads Public Transport	DDA Bus Stop Compliance - Bowen 25/26	-	-	-	160,600	-	
Roads	Pedestrian: Public Transport Total			160,000	160,000	-	1,580,744	401,616	
Roads	Road Network wide	Roads	Assumption Road Renewals	-	-	-	2,012,397	969,918	
Roads	Road Network wide	Roads	Assumption R2R Program Funding	-	-	-	3,081,586	3,081,586	
Roads	Road Network wide	Roads	Road Safety Improvement Program 25/26	100,000	-	100,000	-	-	

Capital & Remediation Budget 2025/26 plus 2 Years

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Program	Network	Asset Class	Project Name	\$ YR1 Budget 2025.26	Funding Sources Year 1 2025/26			\$ YR2 Budget 2026.27	\$ YR3 Budget 2027.28
					\$ Grant Funded	\$ Other Funding	\$ Loans Funded		
Roads	Road Network wide	Roads	Road Safety Improvement Program	-	-	-	-	296,000	296,000
Roads	Road Network wide Total			100,000	-	100,000	-	5,389,983	4,347,504
Roads	Pedestrian: Car Parks	Carpark	Cannonvale Skate Bowl Carpark resurfacing	-	-	-	-	-	-
Roads	Pedestrian: Car Parks	Carpark	On-Street Carparks Program	-	-	-	-	95,000	-
Roads	Pedestrian: Car Parks	Carpark	On-Street Carparks Program	-	-	-	-	65,000	-
Roads	Pedestrian: Car Parks	Carpark	Molongie Creek Road Carpark Upgrade	-	-	-	-	-	500,000
Roads	Pedestrian: Car Parks Total			-	-	-	-	160,000	500,000
Roads Total				36,333,615	20,209,103	16,124,512	-	72,482,437	30,204,272
Waste									
Waste	Waste - Region Wide	Waste	Fencing Renewals Program	25,000	-	25,000	-	25,000	25,000
Waste	Waste - Region Wide	Waste	Landfill Bowen & Kelsey Creek - Gatehouse	-	-	-	-	160,000	-
Waste	Waste - Region Wide Total			25,000	-	25,000	-	185,000	25,000
Waste	Legacy Waste Facility	Waste Remediation (M)	Landfill Bowen Closed Cell 1	176,324	-	176,324	-	116,321	114,563
Waste	Legacy Waste Facility	Waste Remediation (M)	Landfill Kelsey Closed Cell 1 to 4	94,568	-	94,568	-	97,627	96,046
Waste	Legacy Waste Facility	Waste Remediation	Legacy Landfill Dingo Beach Fence	140,000	-	140,000	-	-	-
Waste	Legacy Waste Facility	Waste Remediation (M)	Legacy Landfill Walker Street	29,226	-	29,226	-	3,312	7,883
Waste	Legacy Waste Facility	Waste Remediation (M)	Legacy Landfill Dingo Beach	12,773	-	12,773	-	6,624	3,378
Waste	Legacy Waste Facility	Waste Remediation (M)	Legacy Landfill Hay Street	28,143	-	28,143	-	11,041	15,766
Waste	Legacy Waste Facility	Waste Remediation (M)	Legacy Landfill Corduroy Creek	15,154	-	15,154	-	4,416	4,505
Waste	Legacy Waste Facility	Waste Remediation (M)	Legacy Landfill Guthalunga	8,118	-	8,118	-	1,656	5,068
Waste	Legacy Waste Facility	Waste Remediation	Gas Monitoring Assessment & Co	-	-	-	-	110,408	-
Waste	Legacy Waste Facility	Waste Remediation	Gas Monitoring Infrastructure	-	-	-	-	55,204	-
Waste	Legacy Waste Facility	Waste Remediation	Transfer Stations Wilson Beach Reshape capping	-	-	-	-	55,204	-
Waste	Legacy Waste Facility	Waste Remediation	Legacy Landfill Jubilee Pocket Add/Replace groundwater monitoring bores	-	-	-	-	49,684	-
Waste	Legacy Waste Facility	Waste Remediation (M)	Legacy Landfill Jubilee Pocket	54,122	-	54,122	-	60,724	45,046
Waste	Legacy Waste Facility	Waste Remediation	Legacy Landfill Mt Coolon Install Monitoring Bores	-	-	-	-	-	23,649
Waste	Legacy Waste Facility	Waste Remediation (M)	Legacy Landfill Merinda	32,473	-	32,473	-	6,624	50,677
Waste	Legacy Waste Facility	Waste Remediation (M)	Legacy Landfill Gumlu	3,247	-	3,247	-	-	67,570
Waste	Legacy Waste Facility	Waste Remediation (M)	Legacy Landfill Wilson Beach	4,871	-	4,871	-	4,968	5,068
Waste	Legacy Waste Facility	Waste Remediation (M)	Legacy Landfill Heronvale	3,247	-	3,247	-	6,624	3,378
Waste	Legacy Waste Facility Total			602,266	-	602,266	-	590,437	442,597
Waste	Bowen Waste Facility	Waste	Landfill Bowen Upgrade Sed Pond 3	650,000	-	650,000	-	-	-
Waste	Bowen Waste Facility	Waste	Landfill Bowen Cell 2 (A&B) Construction	6,000,000	-	-	6,000,000	-	-
Waste	Bowen Waste Facility	Waste	Landfill Bowen Cell 2 - 10 Sediment Capture System Design & Construction	60,000	-	60,000	-	-	-
Waste	Bowen Waste Facility	Waste	Landfill Bowen Cell 2 Extend Access roads	25,000	-	25,000	-	-	-
Waste	Bowen Waste Facility	Waste	Landfill Bowen Leachate Evaporation Pond 2/Treatment Facility	1,850,000	-	-	1,850,000	-	-
Waste	Bowen Waste Facility	Waste	Landfill Bowen Resource Recovery Area & Bulk Bin Waste Reveal	250,000	-	250,000	-	150,000	-
Waste	Bowen Waste Facility	Waste Remediation	Landfill Bowen Closed Cell 1 Capping Stage 2	5,200,000	-	5,200,000	-	-	-
Waste	Bowen Waste Facility	Waste Remediation	Landfill Bowen Cell 1A,B,C - Remediation/Localised Cut off trench of Leachate Ingress	-	-	-	-	60,000	60,000
Waste	Bowen Waste Facility	Waste Remediation	Landfill Bowen Cell 1A,B,C Final Cap External Batters	-	-	-	-	1,300,000	-
Waste	Bowen Waste Facility	Waste Remediation	Landfill Bowen Cell 1A,B,C Design Final Cap	-	-	-	-	35,000	-
Waste	Bowen Waste Facility	Waste Remediation	Landfill Bowen Cell 1 (Legacy) Gas Monitoring Infrastructure	-	-	-	-	-	2,437,989
Waste	Bowen Waste Facility Total			14,035,000	-	6,185,000	7,850,000	1,545,000	2,497,989
Waste	Transfer Stations	Waste	Transfer Station Cannonvale Tipping Shed Drainage	22,575	-	22,575	-	250,000	-
Waste	Transfer Stations	Waste	Transfer Station Collinsville Upgrades	163,384	-	163,384	-	-	-
Waste	Transfer Stations	Waste	Transfer Station Dingo Beach RRA Fencing	0	-	0	-	-	-
Waste	Transfer Stations	Waste	Transfer Station Cannonvale Stormwater Drainage	19,370	-	19,370	-	-	-
Waste	Transfer Stations	Waste	Transfer Station Collinsville Recycled water	-	-	-	-	15,000	-
Waste	Transfer Stations	Waste	Transfer Station Cannonvale Waste Oil Shed	-	-	-	-	25,000	-
Waste	Transfer Stations	Waste Remediation	Legacy Landfill Dingo Beach Construct Cap and Stormwater Infrastructure	-	-	-	-	165,612	-
Waste	Transfer Stations	Waste	Transfer Station Kelsey Bulk Waste Changes	-	-	-	-	300,000	-
Waste	Transfer Stations Total			205,329	-	205,329	-	755,612	-
Waste	Kelsey Creek Waste Facility	Waste	Landfill Kelsey RRA and Transfer Site	167,790	-	167,790	-	-	-
Waste	Kelsey Creek Waste Facility	Waste	Landfill Kelsey Upgrade Sediment Pond	302,675	-	302,675	-	-	-
Waste	Kelsey Creek Waste Facility	Waste	Landfill Kelsey Creek Leachate Pre-treatment facility & reticulation (WFQ)	1,193,486	1,193,486	-	-	-	-
Waste	Kelsey Creek Waste Facility	Waste Remediation	Landfill Kelsey Closed Cell 1 to 2 Capping Stage 2	2,150,000	-	2,150,000	-	2,000,000	-
Waste	Kelsey Creek Waste Facility	Waste Remediation	Landfill Kelsey Creek Stormwater and Leachate Management - EIC	-	-	-	-	66,245	67,570
Waste	Kelsey Creek Waste Facility	Waste Remediation	Landfill Kelsey Creek Cell 3&4 Capping	-	-	-	-	-	1,560,977
Waste	Kelsey Creek Waste Facility Total			3,813,951	1,193,486	2,620,465	-	2,066,245	1,628,547
Waste	Satellite Stations	Waste	Satellite Station Guthalunga	-	-	-	-	20,000	60,000
Waste	Satellite Stations Total			-	-	-	-	20,000	60,000
Waste Total				18,681,546	1,193,486	9,638,060	7,850,000	5,162,294	4,654,133
Water & Sewer									
Water & Sewer	Water - Region Wide	Water	Emergent Works Water	-	-	-	-	237,377	189,902
Water & Sewer	Water - Region Wide	Water	Minor New & Replacements Water	260,625	-	260,625	-	-	-
Water & Sewer	Water - Region Wide	Water	Facilities Instrumentation Electrical & Control Renewals Water	111,437	-	111,437	-	423,349	635,024
Water & Sewer	Water - Region Wide	Water	Regional Valve Program - Water	22,935	-	22,935	-	25,020	-

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					\$ Grant Funded	\$ Other Funding	\$ Loans Funded		
Water & Sewer	Water - Region Wide	Water	Bore Renewal Program (Bore 2 Replacement)	218,977	-	-	218,977	-	-
Water & Sewer	Water - Region Wide	Water	Regional Water Main Renewals (Passage Ave)	350,000	-	350,000	-	-	-
Water & Sewer	Water - Region Wide	Water	Network Monitoring & Instrumentation	100,000	-	100,000	-	-	-
Water & Sewer	Water - Region Wide	Water	Emergent Works Water 25/26	269,028	-	269,028	-	-	-
Water & Sewer	Water - Region Wide	Water	Bore Renewal Program (Bore 3 Replacement)	-	-	-	-	150,000	-
Water & Sewer	Water - Region Wide	Water	Regional Water Pump Replacement	-	-	-	-	40,500	40,500
Water & Sewer	Water - Region Wide	Water	Network SCADA Upgrade - Stage 2	-	-	-	-	111,400	-
Water & Sewer	Water - Region Wide	Water	Regional District and Water Meter Program 26/27	-	-	-	-	206,000	-
Water & Sewer	Water - Region Wide	Water	Network Instrumentation Electrical & Control Renewals Water	-	-	-	-	239,795	359,135
Water & Sewer	Water - Region Wide	Water	New Whitsunday South Raw Water Supply	-	-	-	-	-	609,231
Water & Sewer	Water - Region Wide	Water	Regional District and Water Meter Program 27/28	-	-	-	-	-	380,000
Water & Sewer	Water - Region Wide Total			1,333,002	-	1,114,025	218,977	1,433,441	2,213,792
Water & Sewer	Water - Bowen Scheme	Water	Bowen WTP Intake Switchboard and Structure	1,342,001	-	1,342,001	-	-	-
Water & Sewer	Water - Bowen Scheme	Water	Bowen Reservoir Renewal 3 & 12 ML	1,790,841	-	1,790,841	-	-	-
Water & Sewer	Water - Bowen Scheme	Water	Bowen Small Reservoir Pressure Zone	25,000	-	25,000	-	154,488	-
Water & Sewer	Water - Bowen Scheme	Water	Gate O Mt Nutt Reservoir Lockout (Councillor Requested)	1	-	1	-	-	-
Water & Sewer	Water - Bowen Scheme	Water	Bowen LGIP Trunk	-	-	-	-	-	239,600
Water & Sewer	Water - Bowen Scheme Total			3,157,843	-	3,157,843	-	154,488	239,600
Water & Sewer	Sewer - Bowen Scheme	Sewer	Sewer Network Structural Renewals - BOWN SPS J	890,600	-	890,600	-	273,180	-
Water & Sewer	Sewer - Bowen Scheme	Sewer	Bowen STP Recycled Water Chlorination System	45,000	-	45,000	-	-	-
Water & Sewer	Sewer - Bowen Scheme	Sewer	Bowen SPS 3 Sewer Rising Main Upgrades	180,000	-	180,000	-	1,619,475	-
Water & Sewer	Sewer - Bowen Scheme	Sewer	Bowen STP Dewatering Process Reconfiguration - P2	30,000	-	30,000	-	-	-
Water & Sewer	Sewer - Bowen Scheme Total			1,145,600	-	1,145,600	-	1,892,655	-
Water & Sewer	Sewer - Coastal Scheme	Sewer	Cannonvale STP Discharge Effluent Analyser	120,000	-	120,000	-	-	-
Water & Sewer	Sewer - Coastal Scheme	Sewer	Cannonvale STP Horizontal Drum Screens - Renewals	162,200	-	162,200	-	-	-
Water & Sewer	Sewer - Coastal Scheme	Sewer	Carlo Drive Trunk Sewer Mains Project	2,422,198	-	2,422,198	-	-	-
Water & Sewer	Sewer - Coastal Scheme	Sewer	Cannonvale STP Horizontal Drum Screens - Upgrade	298,300	-	298,300	-	-	-
Water & Sewer	Sewer - Coastal Scheme	Sewer	Electrical Works for Jubilee Pocket SPS1	40,000	-	40,000	-	-	-
Water & Sewer	Sewer - Coastal Scheme	Sewer	Jubilee Pocket Rising Main SPS 1 to SPS 3	200,000	-	200,000	-	1,100,000	400,000
Water & Sewer	Sewer - Coastal Scheme	Sewer	Sewer Rising Main Upgrade CSPS 3 to Cann STP	350,000	-	350,000	-	6,300,000	350,000
Water & Sewer	Sewer - Coastal Scheme	Sewer	Cannonvale STP Outfall	-	-	-	-	300,000	632,196
Water & Sewer	Sewer - Coastal Scheme	Sewer	Sewer Retic and Trunk Airlie	-	-	-	-	298,789	669,774
Water & Sewer	Sewer - Coastal Scheme	Sewer	Jubilee Pocket 1 Sewer Pump Station Emergency Storage	100,000	-	100,000	-	359,200	-
Water & Sewer	Sewer - Coastal Scheme	Sewer	New Generator SPS JubP 1	-	-	-	-	105,000	-
Water & Sewer	Sewer - Coastal Scheme	Sewer	Cannonvale STP Fence Renewal	-	-	-	-	-	46,000
Water & Sewer	Sewer - Coastal Scheme Total			3,692,698	-	3,692,698	-	8,462,989	2,097,970
Water & Sewer	Sewer - Proserpine Scheme	Sewer	Proserpine STP Upgrade	150,000	-	-	150,000	100,000	4,250,000
Water & Sewer	Sewer - Proserpine Scheme	Sewer	Proserpine Sewer Treatment Plant Insurance	-	-	-	-	170,100	-
Water & Sewer	Sewer - Proserpine Scheme Total			150,000	-	-	150,000	270,100	4,250,000
Water & Sewer	Water - Coastal Scheme	Water	Kara Crescent Pumped Zone	358,265	-	358,265	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Network Reconfiguration Mount Julian	258,834	191,059	67,775	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Coastal WTP Pump & Switchboard Upgrade	643,383	-	643,383	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Jubilee Pocket Trunk Water Main	2,588,190	1,259,592	1,328,598	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Network Reconfiguration Cannonvale Reservoir	325,535	-	325,535	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Network Reconfiguration Stanley Dr	227,675	-	227,675	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Network Reconfiguration Island Dr WPS	311,276	66,042	245,234	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Network Reconfiguration Coyne Rd Reservoir	496,112	168,279	327,833	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Network Reconfiguration Parker Rd Twin Creek Cr1 Trader Cr1	907,126	332,126	575,000	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Regional Water Main Renewals (Stewart Drive)	-	-	-	-	318,000	-
Water & Sewer	Water - Coastal Scheme	Water	Pentacost St Area Water Main Renewal	-	-	-	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Currawong Rd Water Pump Station Land & Fencing	120,000	-	120,000	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Parkwood HL Reservoir Rockfall Protection	80,000	-	80,000	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Fence Renewal WPS Raintree Plc	60,000	-	60,000	-	-	-
Water & Sewer	Water - Coastal Scheme	Water	Cannonvale Reservoir - Cyclone Repair - Budget Allocation	300,000	-	300,000	-	300,000	2,200,000
Water & Sewer	Water - Coastal Scheme	Water	Waterson Way Trunk Water Main Upgrade LGIP	-	-	-	-	67,311	420,696
Water & Sewer	Water - Coastal Scheme	Water	Cannon Valley Reservoir Chlorine Dosing Facility	-	-	-	-	30,000	30,000
Water & Sewer	Water - Coastal Scheme	Water	Lewis St Trunk Water Main Upgrade	45,406	-	45,406	-	436,954	-
Water & Sewer	Water - Coastal Scheme	Water	Coastal WTP Solar Array and Electrical Upgrade	-	-	-	-	-	150,000
Water & Sewer	Water - Coastal Scheme Total			6,721,802	2,017,098	4,704,704	-	1,152,265	2,800,696
Water & Sewer	Water - Collinsville Scheme	Water	Collinsville WTP Filter Automation and SCADA Integration	425,212	-	425,212	-	-	-
Water & Sewer	Water - Collinsville Scheme	Water	Collinsville WTP Chemical Dosing & Filter Automation	282,197	-	282,197	-	-	-
Water & Sewer	Water - Collinsville Scheme	Water	Collinsville WTP Safety Rail Replacement and Clarifier	268,251	-	268,251	-	-	-
Water & Sewer	Water - Collinsville Scheme	Water	District Meter Trial	80,627	-	80,627	-	-	-
Water & Sewer	Water - Collinsville Scheme Total			1,056,287	-	1,056,287	-	-	-
Water & Sewer	Sewer - Region Wide	Sewer	Emergent Works Sewer	-	-	-	-	288,147	161,588
Water & Sewer	Sewer - Region Wide	Sewer	Regional Sewer Relining P2	960,000	-	960,000	-	835,000	540,000
Water & Sewer	Sewer - Region Wide	Sewer	Network Instrumentation Electrical & Control Renewals Sewer	-	-	-	-	157,703	296,843
Water & Sewer	Sewer - Region Wide	Sewer	Minor New & Replacements Sewer	21,736	-	21,736	-	-	-
Water & Sewer	Sewer - Region Wide	Sewer	Sewer Manhole Renewals	205,200	-	205,200	-	275,400	262,800
Water & Sewer	Sewer - Region Wide	Sewer	Regional Sewer Pump Replacement Program	-	-	-	-	229,500	241,200

Capital & Remediation Budget 2025/26 plus 2 Years

Indicates that the project is subject to grant funding approval. If grant funding is not approved projects will only progress if further funding including grants is approved

Program	Network	Asset Class	Project Name	\$ YR1 Budget 2025.26	Funding Sources Year 1 2025/26			\$ YR2 Budget 2026.27	\$ YR3 Budget 2027.28
					\$ Grant Funded	\$ Other Funding	\$ Loans Funded		
Water & Sewer	Sewer - Region Wide	Sewer	Regional Valve Program - Sewer	-	-	-	-	23,457	
Water & Sewer	Sewer - Region Wide	Sewer	STP Odour Containment Panels Replacement	610,970	-	610,970	-	-	
Water & Sewer	Sewer - Region Wide	Sewer	Waste Biosolids Reuse from Landfill Project	134,367	-	134,367	-	-	
Water & Sewer	Sewer - Region Wide	Sewer	Sewer Network Structural Renewals SPS Relining	50,000	-	50,000	-	250,000	
Water & Sewer	Sewer - Region Wide	Sewer	Sewer SPS Pit Lid Renewals	95,000	-	95,000	-	95,000	
Water & Sewer	Sewer - Region Wide	Sewer	Emergent Works Sewer 25/26	281,058	-	281,058	-	-	
Water & Sewer	Sewer - Region Wide	Sewer	Southern STP Odour Control Systems	-	-	-	988,516	1,808,721	
Water & Sewer	Sewer - Region Wide	Sewer	Facilities Instrumentation Electrical & Control Renewals Sewer	42,391	-	42,391	104,162	140,618	
Water & Sewer	Sewer - Region Wide	Sewer	Network SCADA Upgrade - Stage 2	-	-	-	-	150,000	
Water & Sewer	Sewer - Region Wide	Sewer	Reservoir Macona Cres Driveway Renewal	-	-	-	-	80,000	
Water & Sewer	Sewer - Region Wide Total			2,400,722	-	2,400,722	-	3,223,428	
Water & Sewer	Water - Proserpine Scheme	Water	Proserpine WTP Additional Raw Water Supply	264,347	-	-	264,347	-	
Water & Sewer	Water - Proserpine Scheme	Water	Proserpine HL Res Trunk Water Main	2,472,079	-	2,472,079	-	-	
Water & Sewer	Water - Proserpine Scheme	Water	Proserpine Taylor to Horsford and Fuljames LGIP	207,475	-	207,475	-	778,360	
Water & Sewer	Water - Proserpine Scheme	Water	Network Reconfiguration Proserpine PRV Cross Connect	639,501	-	639,501	-	-	
Water & Sewer	Water - Proserpine Scheme	Water	Proserpine PRV to Taylor St LGIP	102,290	-	102,290	-	525,000	
Water & Sewer	Water - Proserpine Scheme	Water	Renwick Rd Trunk Water Main	287,590	-	287,590	-	1,026,000	
Water & Sewer	Water - Proserpine Scheme	Water	Proserpine Water Tower GL Reservoir & Pump System Upgrade	550,000	-	550,000	-	-	
Water & Sewer	Water - Proserpine Scheme	Water	Proserpine Water Treatment Plant Insurance	-	-	-	-	153,090	
Water & Sewer	Water - Proserpine Scheme Total			4,523,282	-	4,258,935	264,347	525,000	
Water & Sewer	Sewer - Collinsville Scheme	Sewer	Collinsville WTP Septic System Renewal	30,000	-	30,000	-	-	
Water & Sewer	Sewer - Collinsville Scheme Total			30,000	-	30,000	-	-	
Water & Sewer Total				24,211,236	2,017,098	21,560,814	633,324	17,114,366	
Total Capital & Remediation Budget 2025.26 plus 2 years				114,643,253	43,484,707	62,675,222	8,483,324	151,552,339	

Attachment 2.21.4 Att 4 - Long-term Financial Forecast 2025-26 (10 Years)

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income

For the periods ending 30 June -

	Est Act 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue											
Rates and utility charges	114,329,488	124,947,772	133,416,160	140,816,827	146,379,320	152,183,925	158,307,825	163,040,298	166,958,316	170,633,855	174,393,798
Less Discounts	(5,511,460)	(5,976,785)	(6,215,858)	(6,464,491)	(6,723,072)	(6,991,994)	(7,271,673)	(7,562,540)	(7,865,041)	(8,179,642)	(8,506,829)
Net rates and utility charges	108,818,028	118,970,987	127,200,302	134,352,336	139,656,248	145,191,931	151,036,152	155,477,758	159,093,275	162,454,213	165,886,969
Sale of goods and major services	25,150,082	28,379,381	29,242,424	30,314,323	30,901,478	31,796,503	32,645,012	33,543,177	34,440,222	35,366,785	36,317,681
Statutory fees and charges	3,790,273	4,523,260	4,857,112	5,080,106	5,763,429	5,878,601	5,996,140	6,116,094	6,238,520	6,363,463	6,490,980
User fees and charges	417,000	462,000	481,366	495,806	508,936	522,424	536,279	550,514	565,139	580,166	595,607
Rental and levies	370,200	381,306	392,745	396,559	404,491	412,581	420,832	429,248	437,833	446,590	455,522
Operating grants, subsidies and contributions	9,498,989	7,412,386	7,221,532	7,460,110	7,407,003	7,716,224	7,979,295	8,252,861	8,537,343	8,833,177	9,140,816
Interest revenue	7,054,400	5,426,245	3,551,296	2,870,635	2,790,545	3,111,043	3,232,149	3,353,879	3,476,252	3,599,287	3,723,002
Total sales of contract and recoverable works	7,095,330	5,678,200	5,682,888	5,686,545	5,689,057	5,691,618	5,694,231	5,696,895	5,699,614	5,702,386	5,705,214
Other Income	2,475,096	2,612,318	2,667,844	2,728,570	2,783,301	2,840,107	2,896,006	2,954,025	3,014,186	3,073,509	3,136,018
TOTAL OPERATING REVENUES	164,669,399	173,846,083	181,297,509	189,384,990	195,904,488	203,161,032	210,436,096	216,374,451	221,502,384	226,419,576	231,451,809
Expenses											
Employee benefits	(48,647,563)	(52,436,121)	(54,265,186)	(55,396,389)	(56,173,471)	(57,321,890)	(58,334,056)	(58,897,428)	(59,916,136)	(60,952,189)	(62,002,501)
Materials and services	(80,240,297)	(77,216,739)	(80,378,821)	(86,983,400)	(88,443,188)	(92,201,856)	(94,992,531)	(98,954,783)	(101,304,576)	(105,525,692)	(109,192,747)
Depreciation and amortisation	(36,764,053)	(37,837,464)	(38,487,630)	(39,541,081)	(41,764,204)	(42,326,236)	(42,956,138)	(43,380,480)	(44,303,804)	(44,588,357)	(44,680,759)
Finance Costs	(2,679,994)	(2,691,493)	(2,528,169)	(2,227,324)	(2,060,279)	(1,958,139)	(1,827,517)	(1,779,322)	(1,650,863)	(1,465,649)	(1,307,394)
TOTAL OPERATING EXPENSES	(168,331,907)	(170,181,817)	(175,659,806)	(184,148,194)	(188,441,142)	(193,808,121)	(198,110,242)	(203,012,013)	(207,175,379)	(212,531,887)	(217,183,401)
Operating surplus (deficit)	(3,662,508)	3,664,266	5,637,703	5,236,796	7,463,346	9,352,911	12,325,854	13,362,438	14,327,005	13,887,689	14,268,408
Capital income and expenditure:											
Cash capital grants, subsidies and contributions	40,593,261	51,358,256	103,633,651	43,011,508	25,826,734	13,857,148	9,556,340	8,141,326	5,464,815	5,925,001	46,475,001
Other capital income	818,654	155,718	752,545	591,913	636,569	514,541	423,911	797,106	517,427	541,090	541,389
Other capital expense	(13,494,070)	(9,742,447)	(14,708,190)	(7,372,844)	(6,652,706)	(6,235,084)	(6,216,022)	(6,527,623)	(5,933,846)	(6,515,077)	(7,739,490)
Net result for the period	24,255,337	45,435,793	95,315,709	41,467,373	27,273,943	17,489,516	16,090,083	15,773,247	14,375,401	13,838,703	53,545,308

Attachment 2.21.4 Att 4 - Long-term Financial Forecast 2025-26 (10 Years)

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Financial Position For the periods ending 30 June -

	Est Act 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets											
Cash and deposits	75,141,959	36,893,424	47,103,041	43,282,711	46,704,135	52,536,311	49,212,019	52,578,532	63,783,847	71,262,977	83,627,164
Cash investments	40,000,000	40,000,000	20,000,000	10,000,000	10,000,000	10,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Receivables	12,724,404	12,113,992	12,360,992	12,612,932	12,869,905	13,132,017	13,399,371	13,672,073	13,950,228	14,233,948	14,523,341
Inventories	1,575,000	1,575,000	1,606,500	1,638,630	1,671,401	1,704,827	1,738,921	1,773,697	1,809,169	1,845,350	1,882,256
Other assets	6,500,000	6,556,250	6,644,875	6,734,847	6,826,189	6,918,924	7,013,076	7,108,668	7,205,726	7,304,274	7,404,337
	135,941,363	97,138,666	87,715,408	74,269,120	78,071,630	84,292,079	91,363,387	95,132,970	106,748,970	114,646,549	127,437,098
Non-current - Assets classified as held for sale	625,000	0	0	0	0	0	0	0	0	0	0
	136,566,363	97,138,666	87,715,408	74,269,120	78,071,630	84,292,079	91,363,387	95,132,970	106,748,970	114,646,549	127,437,098
Non-Current Assets											
Receivables	4,000	0	0	0	0	0	0	0	0	0	0
Investment properties	2,785,000	2,812,850	2,841,675	2,870,092	2,898,508	2,927,209	2,956,197	2,985,475	3,015,046	3,044,912	3,075,077
Property, plant and equipment	1,333,277,760	1,401,633,878	1,495,808,410	1,542,592,208	1,563,518,011	1,571,839,599	1,575,483,676	1,578,376,153	1,575,551,846	1,576,799,214	1,613,454,438
Right of use assets	1,554,459	1,309,423	1,274,114	1,244,731	1,221,274	1,197,817	1,174,360	1,150,903	1,127,446	1,103,989	1,080,532
Capital Work in Progress	50,004,377	70,004,377	70,004,377	70,004,377	70,004,377	70,004,377	70,004,377	70,004,377	70,004,377	70,004,377	70,004,377
	1,387,625,596	1,475,760,528	1,569,928,576	1,616,711,408	1,637,642,170	1,645,969,002	1,649,618,610	1,652,516,908	1,649,698,715	1,650,952,492	1,687,614,424
TOTAL ASSETS	1,524,191,959	1,572,899,194	1,657,643,984	1,690,980,528	1,715,713,800	1,730,261,081	1,740,981,997	1,747,649,878	1,756,447,685	1,765,599,041	1,815,051,522
Current Liabilities											
Payables	16,472,545	16,552,545	16,792,895	17,038,314	17,288,914	17,544,815	17,806,138	18,073,007	18,345,547	18,623,890	18,908,170
Provisions	9,250,000	9,750,000	10,237,500	10,749,375	11,286,843	11,851,184	12,443,742	13,065,928	13,719,223	14,405,183	15,125,442
Interest bearing liabilities:											
Loans	6,741,800	6,410,400	7,266,600	7,504,600	7,561,200	7,599,200	7,960,800	5,343,100	4,625,100	4,509,800	4,509,800
	32,464,345	32,712,945	34,296,995	35,292,289	36,136,957	36,995,199	38,210,680	36,482,035	36,689,870	37,538,873	38,543,412
Non-Current Liabilities											
Payables	3,050,734	3,100,734	3,162,748	3,226,002	3,290,522	3,356,332	3,423,458	3,491,927	3,561,765	3,633,000	3,705,660
Provisions	32,377,823	33,440,557	29,343,263	24,899,380	25,030,142	24,782,957	24,112,378	16,231,985	15,023,634	13,948,193	12,654,254
Interest bearing liabilities:											
Finance Lease Liabilities	1,674,811	1,363,069	1,054,282	800,486	780,665	760,363	739,569	718,270	696,455	674,111	651,225
Loans	50,659,945	52,881,793	45,070,893	40,579,193	37,018,393	33,419,593	27,459,193	27,915,693	23,290,593	18,780,793	14,927,593
	87,763,313	90,786,154	78,631,187	69,505,062	66,119,723	62,319,246	55,734,699	48,357,876	42,572,448	37,036,098	31,938,733
TOTAL LIABILITIES	120,227,658	123,499,099	112,928,182	104,797,351	102,256,680	99,314,445	93,945,279	84,839,911	79,262,318	74,574,971	70,482,145
NET COMMUNITY ASSETS	1,403,964,301	1,449,400,095	1,544,715,802	1,586,183,177	1,613,457,120	1,630,946,636	1,647,036,719	1,662,809,967	1,677,185,367	1,691,024,070	1,744,569,377
Community Equity											
Capital account	770,298,402	848,165,894	950,834,724	1,003,694,185	1,029,629,645	1,041,921,314	1,052,003,724	1,059,113,922	1,063,024,705	1,070,164,112	1,112,166,201
Asset revaluation reserve	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658
Restricted capital reserves (LGIP)	16,325,165	12,514,579	10,881,743	9,708,230	9,230,466	9,882,278	10,561,418	11,679,108	13,479,108	15,279,108	15,560,959
Other capital reserves	51,439,201	40,011,752	37,828,923	28,317,940	25,678,985	24,493,468	26,010,469	26,010,468	26,010,469	26,010,469	26,010,469
Recurrent reserves	5,180,000	5,180,000	4,374,705	4,185,688	4,185,688	3,854,203	2,337,203	2,337,203	2,337,203	2,337,203	2,337,203
Accumulated surplus/(deficiency)	23,891,875	6,678,213	3,966,050	3,447,477	7,902,679	13,965,715	19,294,247	26,839,608	35,504,225	40,403,521	51,664,888
TOTAL COMMUNITY EQUITY	1,403,964,301	1,449,400,095	1,544,715,802	1,586,183,177	1,613,457,120	1,630,946,636	1,647,036,719	1,662,809,967	1,677,185,367	1,691,024,070	1,744,569,377

Attachment 2.21.4 Att 4 - Long-term Financial Forecast 2025-26 (10 Years)

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Cash Flows

For the periods ending 30 June -

	Est Act 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts											
Net rates and utility charges	108,379,130	118,970,987	127,027,802	134,176,811	139,477,644	145,010,190	150,851,212	155,289,564	158,901,763	162,259,321	165,688,635
Sale of goods and major services	25,150,082	28,379,381	29,242,424	30,314,323	30,901,478	31,796,503	32,645,012	33,543,177	34,440,222	35,366,785	36,317,681
Fees and charges	3,496,861	5,495,672	5,338,478	5,575,912	6,163,092	6,288,474	6,416,491	6,547,202	6,803,659	6,816,951	6,956,109
Rentals and levies	370,200	381,306	392,745	396,559	404,491	412,581	420,832	429,248	437,833	446,590	455,522
Interest revenue	7,054,400	5,426,245	3,551,296	2,870,635	2,790,545	3,111,043	3,232,149	3,353,879	3,476,252	3,599,287	3,723,002
Contributions and donations	81,760	86,760	88,560	89,796	91,057	92,343	93,655	94,993	96,358	97,750	99,170
Government subsidies and grants	8,459,568	7,325,626	7,132,972	7,370,314	7,315,946	7,623,881	7,885,640	8,157,868	8,440,985	8,735,427	9,041,646
Total sales of contract and recoverable works	7,095,330	5,678,200	5,682,888	5,686,545	5,689,057	5,691,618	5,694,231	5,696,895	5,699,614	5,702,386	5,705,214
Other Income	2,759,090	2,612,318	2,447,844	2,503,140	2,661,578	2,715,949	2,769,367	2,824,850	2,759,441	2,939,116	2,998,938
GST received for the year	355,362	0	0	0	0	0	0	0	0	0	0
Total operating receipts	163,201,783	174,356,495	180,905,009	188,984,035	195,494,888	202,742,582	210,008,589	215,937,676	221,056,127	225,963,613	230,985,917
Payments											
Employee benefits	(49,940,223)	(51,936,121)	(53,663,936)	(54,765,077)	(55,510,595)	(56,625,870)	(57,603,235)	(58,130,066)	(59,110,407)	(60,106,173)	(61,114,183)
Materials and services	(86,768,937)	(77,142,989)	(80,162,832)	(86,763,089)	(88,218,473)	(91,972,648)	(94,758,738)	(98,716,312)	(101,061,339)	(105,277,589)	(108,939,683)
Finance costs	(2,564,994)	(2,576,494)	(2,410,169)	(2,106,234)	(1,936,006)	(1,830,588)	(1,696,589)	(1,644,916)	(1,512,875)	(1,323,971)	(1,161,916)
Total operating payments	(139,274,154)	(131,655,604)	(136,236,937)	(143,634,400)	(145,665,074)	(150,429,106)	(154,058,562)	(158,491,294)	(161,684,621)	(166,707,733)	(171,215,782)
Cash provided by / (used in) operational activities	23,927,629	42,700,891	44,668,072	45,349,635	49,829,814	52,313,476	55,950,027	57,446,382	59,371,506	59,255,880	59,770,135
Cash Flow from Investing Activities :											
Proceeds from sale of capital assets	818,654	752,868	723,720	563,496	608,152	485,840	394,923	767,828	487,856	511,224	511,224
Contributions	1,800,000	6,800,000	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
Government grants and subsidies	29,627,396	44,558,256	101,833,651	41,211,508	24,026,734	12,057,148	7,756,340	6,341,326	3,664,815	4,125,001	44,675,001
Payments for property, plant and equipment	(108,694,576)	(106,690,987)	(147,335,045)	(93,668,340)	(69,319,255)	(56,859,450)	(52,792,781)	(52,777,122)	(47,389,887)	(52,327,345)	(89,052,016)
Movement in work in progress	39,952,174	(20,000,000)	0	0	0	0	0	0	0	0	0
Payments for rehabilitation work	(2,463,194)	(7,952,266)	(4,217,294)	(4,569,133)	0	(383,735)	(813,207)	(8,029,402)	(1,364,060)	(1,238,186)	(1,464,071)
Net proceeds (cost) from advances and cash investments	(20,000,000)	4,000	20,000,000	10,000,000	0	0	(10,000,000)	0	0	0	0
Net cash provided by investing activities	(58,959,546)	(82,528,128)	(27,194,968)	(44,662,469)	(42,884,369)	(42,900,197)	(53,654,725)	(51,897,370)	(42,801,276)	(47,129,306)	(43,529,862)
Cash Flow from Financing Activities :											
Proceeds from borrowings	0	8,715,500	0	3,012,900	4,000,400	4,000,400	2,000,400	5,702,900	0	0	656,600
Repayment of borrowings	(5,929,200)	(6,825,053)	(6,954,700)	(7,266,600)	(7,504,600)	(7,561,200)	(7,599,200)	(7,864,100)	(5,343,100)	(4,625,100)	(4,509,800)
Repayment of finance lease borrowings	(311,742)	(311,742)	(308,787)	(253,796)	(19,821)	(20,302)	(20,794)	(21,299)	(21,815)	(22,344)	(22,886)
Net cash provided by financing activities	(6,240,942)	1,578,705	(7,263,487)	(4,507,496)	(3,524,021)	(3,581,102)	(5,619,594)	(2,182,499)	(5,364,915)	(4,647,444)	(3,876,086)
Net Increase (Decrease) in Cash Held	(41,272,859)	(38,248,532)	10,209,617	(3,820,330)	3,421,424	5,832,177	(3,324,292)	3,366,513	11,205,315	7,479,130	12,364,187
Cash at beginning of reporting period	116,414,817	75,141,959	36,893,425	47,103,042	43,282,712	46,704,136	52,536,312	49,212,020	52,578,533	63,783,848	71,262,978
Cash at end of Reporting Period	75,141,959	36,893,425	47,103,042	43,282,712	46,704,136	52,536,312	49,212,020	52,578,533	63,783,848	71,262,978	83,627,165

Attachment 2.21.4 Att 4 - Long-term Financial Forecast 2025-26 (10 Years)

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Changes in Equity
For the periods ending 30 June -

	Total										
	Est Act 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	1,379,708,964	1,403,964,302	1,449,400,095	1,544,715,802	1,586,183,177	1,613,457,120	1,630,946,636	1,647,036,719	1,662,809,967	1,677,185,367	1,691,024,070
Increase (decrease) in net result	24,255,337	45,435,793	95,315,709	41,467,375	27,273,943	17,489,516	16,090,083	15,773,248	14,375,401	13,838,703	53,545,307
Other transfers to Capital and reserves											
Transfers from capital and reserves											
Transfers between capital and reserves											
Balance at the end of period	1,403,964,301	1,449,400,095	1,544,715,802	1,586,183,177	1,613,457,120	1,630,946,636	1,647,036,719	1,662,809,967	1,677,185,367	1,691,024,070	1,744,569,377

	Retained Surplus/Deficit										
	Est Act 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	10,826,623	23,891,875	6,678,213	3,966,050	3,447,477	7,902,679	13,965,715	19,294,248	26,839,608	35,504,226	40,403,522
Increase (decrease) in net result	24,255,337	45,435,793	95,315,709	41,467,375	27,273,943	17,489,516	16,090,083	15,773,248	14,375,401	13,838,703	53,545,307
Other transfers to Capital and reserves	(27,776,943)	(73,933,471)	(115,496,903)	(55,914,552)	(31,932,383)	(20,641,493)	(19,902,350)	(15,823,519)	(13,958,366)	(17,778,822)	(52,347,168)
Transfers from capital and reserves	16,586,858	11,284,017	17,469,031	13,928,604	9,113,643	9,215,013	9,140,800	7,595,631	8,247,584	8,838,815	10,063,228
Transfers between capital and reserves											
Balance at the end of period	23,891,875	6,678,213	3,966,050	3,447,477	7,902,679	13,965,715	19,294,248	26,839,608	35,504,226	40,403,522	51,664,889

	Capital										
	Est Act 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	745,573,178	770,298,402	848,185,894	950,834,724	1,003,694,184	1,029,629,645	1,041,921,314	1,052,003,724	1,059,113,922	1,063,024,704	1,070,164,111
Increase (decrease) in net result											
Other transfers to Capital and reserves	(19,564,973)	22,299,307	11,057,957	12,714,027	6,105,649	6,452,860	8,829,010	7,682,193	8,493,551	11,853,221	5,872,167
Transfers from capital and reserves	(15,266,858)	(11,284,017)	(16,663,736)	(13,739,587)	(9,113,643)	(8,883,528)	(7,623,800)	(7,595,631)	(8,247,584)	(8,838,815)	(10,063,228)
Transfers between capital and reserves	59,557,055	66,872,201	108,254,610	53,885,021	28,943,455	14,722,336	8,877,200	7,023,636	3,664,815	4,125,001	46,193,150
Balance at the end of period	770,298,402	848,185,894	950,834,724	1,003,694,184	1,029,629,645	1,041,921,314	1,052,003,724	1,059,113,922	1,063,024,704	1,070,164,111	1,112,166,201

Attachment 2.21.4 Att 4 - Long-term Financial Forecast 2025-26 (10 Years)

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Changes in Equity
For the periods ending 30 June -

	Asset Revaluation Surplus										
	Est Act 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658
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	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658

	Reserves										
	Est Act 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	86,479,505	72,944,367	57,706,331	53,085,373	42,211,859	39,095,138	38,229,950	38,909,090	40,026,780	41,826,780	43,626,780
Increase (decrease) in net result											
Other transfers to Capital and reserves	47,341,917	51,634,164	104,438,946	43,200,525	25,826,734	14,188,633	11,073,340	8,141,326	5,464,815	5,925,001	46,475,001
Transfers from capital and reserves	(1,320,000)	0	(805,295)	(189,017)	-	(331,485)	(1,517,000)	-	-	-	-
Transfers between capital and reserves	(59,557,055)	(66,872,201)	(108,254,610)	(53,885,021)	(28,943,455)	(14,722,336)	(8,877,200)	(7,023,636)	(3,664,815)	(4,125,001)	(46,193,150)
Balance at the end of period	72,944,367	57,706,331	53,085,373	42,211,859	39,095,138	38,229,950	38,909,090	40,026,780	41,826,780	43,626,780	43,908,631

Attachment 2.21.4 Att 4 - Long-term Financial Forecast 2025-26 (10 Years)

WHITSUNDAY REGIONAL COUNCIL

Financial Ratios of the Budget

For the year ended 30 June -

Type	Measure	Target (Tier 4)	Period	Est Act 2025 %	2025/26 %	2026/27 %	2027/28 %	2028/29 %	2029/30 %	2030/31 %	2031/32 %	2032/33 %	2033/34 %	2034/35 %
Financial Capacity	Council-Controlled Revenue	N/A	30 June	83.91%	87.63%	89.24%	89.89%	90.26%	90.27%	90.39%	90.44%	90.44%	90.44%	90.43%
Operating Performance	Operating Surplus Ratio	Greater than 0%	30 June	-2.22%	2.11%	3.11%	2.77%	3.81%	4.60%	5.86%	6.18%	6.47%	6.13%	6.16%
								1.91%	3.28%	4.03%	4.64%	5.38%	5.85%	6.16%
	Operating Cash Ratio	Greater than 0%	30 June	21.52%	25.28%	25.60%	24.69%	26.06%	26.29%	27.03%	26.94%	27.11%	26.37%	25.93%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	30 June	10.75	7.51	6.51	5.09	5.33	5.57	5.91	5.91	6.48	6.69	7.35
								24.63%	25.58%	25.93%	26.20%	26.68%	26.75%	26.68%
Asset Management	Asset Sustainability Ratio	Greater than 80%	30 June	246.51%	184.13%	256.31%	127.80%	125.00%	116.24%	109.80%	102.43%	94.39%	99.60%	113.49%
								187.95%	161.90%	147.03%	116.25%	109.57%	104.49%	103.94%
	Asset Consumption Ratio	Greater than 60%	30 June	67.48%	67.29%	67.71%	67.36%	66.58%	65.59%	64.57%	63.58%	62.51%	61.54%	61.15%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	30 June	1.62	1.35	1.13	1.03	0.87	0.77	0.62	0.57	0.46	0.39	0.32
								1.20	1.03	0.88	0.77	0.66	0.56	0.47

Data Provided from Australian Bureau of Statistics				2025/26 %	2026/27 %	2027/28 %	2028/29 %	2029/30 %	2030/31 %	2031/32 %	2032/33 %	2033/34 %	2034/35 %
Financial Capacity	Population Growth	Forecast		1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
	Population Growth	Historical 5 Year Average	Between 2019 & 2023	2.2%									

% of Rates & Utilities Charges Movement	2025/26 %	2026/27 %	2027/28 %	2028/29 %	2029/30 %	2030/31 %	2031/32 %	2032/33 %	2033/34 %	2034/25 %
Net rates & utility charges original budget prior year	108,818,028	118,970,987	127,200,302	134,352,336	139,656,248	145,191,931	151,036,152	155,477,758	159,093,275	162,454,213
Net rates & utility charges budgeted for current year	118,970,987	127,200,302	134,352,336	139,656,248	145,191,931	151,036,152	155,477,758	159,093,275	162,454,213	165,886,969
Change rates and utility chages net of discounts	10,152,959	8,229,315	7,152,034	5,303,912	5,535,683	5,844,221	4,441,606	3,615,517	3,360,938	3,432,756
Percentage change	9.3%	6.9%	5.6%	3.9%	4.0%	4.0%	2.9%	2.3%	2.1%	2.1%