

Attachment 2.13.3 Rate Relief Policy



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debts written off are to be approved in accordance with delegated authority as determined by Council.

- 3.12 Where the relevant property is not the Principal Place of Residence of the ratepayer, the ratepayer is only eligible for Category 1 – Temporary Hardship concessions unless there are exceptional circumstances attributed to a class of ratepayers.
- 3.13 All Council Officer recommendations regarding applications for rate relief must be reviewed and approved by the Director Corporate Services or authorised officer prior to being enacted.
- 3.14 To guide Council Officers in assessing an application for rate relief, including the concessions that may be granted and the conditions imposed, the applications may be categorised according to the following (without limitation and as a guide only):

Category 1 - Temporary Hardship:

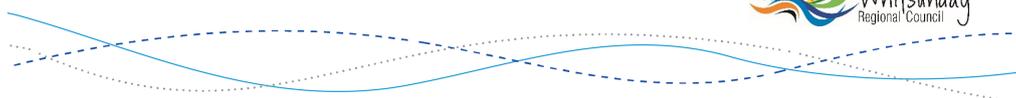
- 3.15 The ratepayer is seeking assistance from Council to overcome a short-term payment difficulty where they are unable to pay the Rates and Charges within the Prescribed Period. It is likely that the ratepayer will make their repayment in full at a later date. To be eligible for a payment arrangement, there must be evidence of intention to pay but not the capacity to pay due to the short-term impacts of their circumstances.
- 3.16 Relief may take the form of a deferral and/or payment arrangement of up to twelve (12) months. If a greater period than twelve (12) months is required to make payment in full, the ratepayer should seek assistance under Category 2 – Complex Hardship.

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

- 3.17 To be considered under this category for a concession, the ratepayer must show evidence that their financial situation can be restored, and that future rates can be paid as they fall due if the concession is approved.
- 3.18 Relief may take the form of one or more of:
 - 3.18.1 A deferral and/or payment arrangement between twelve (12) months and two (2) years; and/or
 - 3.18.2 A rebate on all or part of the debt that relates to the interest charged;
 - 3.18.3 A rebate on all or part of the Rates and Charges (only in exceptional cases).

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

- 3.19 Where, in the assessment by Council, the restoration of a ratepayer's financial situation over the medium to long term is unlikely, the application for a concession should not be approved.
- 3.20 Instead, relief may take the form of a short period of deferral of up to six (6) months in which Council will not pursue further recovery action, to allow the ratepayer to make other financial arrangements. After the relief period, other debt recovery actions may be implemented by Council (as per Council's "Rates & Charges Recovery Policy").



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- 3.21 Relief may also take the form of an agreement to accept transfer of unencumbered land in full or part payment of the Rates and Charges in accordance with section 121(c) of the Local Government Regulation. However, it is at Council's sole discretion as to whether it grants this type of relief and is subject to a commercial valuation of the land being undertaken.
- 3.22 The concession available and conditions for such concessions for each category will be as per the following table (without limitation and as a guide only):

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



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2 Complex Hardship	<p>a) Deferral and/or payment arrangement between twelve (12) months and two (2) years.</p>	<ul style="list-style-type: none"> In accordance with Council's ability to require the ratepayer to pay an additional charge in return for Council agreeing to defer payment of the Rates and Charges under section 125(3) of the Regulation, Interest will accrue during the period of the deferral and/or payment arrangement; May be granted in respect of a property where the ratepayer resides as their Principal Place of Residence. Council reserves the right to review accepted deferral/payment arrangements with a view to increasing the required rate of payments at any time where it deems this to be appropriate; The debt must be cleared in full by the end of the arrangement, including new charges accrued during the arrangement; No further payment arrangements under Category 2 will be accepted for a period of one (1) year from approval under section 1.2.3. It is expected that a customer's financial situation can be restored. The granting of Hardship Assistance is intended as a temporary measure, to assist with full payment of the Assessment at the end of the period; No early payment discount will be available; If the ratepayer fails to make the agreed part payments, or full payments by the end of the period, the deferral/payment arrangement will be automatically withdrawn without further notice. The full amount of Rates and Charges (and accrued interest) will fall due for payment <u>immediately</u> and legal action may be pursued for full recovery of the debt in accordance with Council's Rates and Charges Recovery Policy.
	<p>b) A rebate on all or part of the debt that relates to interest charged (amount only up to where it makes the agreement financially feasible).</p>	<ul style="list-style-type: none"> To be applied only on full settlement of all outstanding amounts; and Failure to comply with any deferral and/or payment arrangement will result in ratepayer foregoing the agreed rebate. <p>Conditions will be determined on a case-by-case basis.</p>



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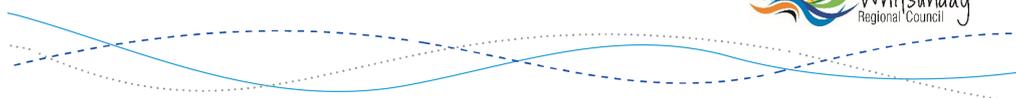


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Category	Concession Available	Condition
	c) A rebate on all or part of Rates and Charges (only in exceptional Circumstances)	<ul style="list-style-type: none"> Conditions will be considered on a case-by-case basis under s 121 (a) of the Regulation and who is a member of a stated class of ratepayer s122 (1)(b).
3 Severe Hardship	a) A time period up to six (6) months may be provided in which Council will not pursue further recovery action, to provide ratepayer time to make other financial arrangements.	<ul style="list-style-type: none"> Interest will accrue during the period in accordance with section 133 of the Regulation and Council's Interest on Overdue Rates, Charges and General Debtors Policy; May be granted in respect of a property where the ratepayer resides as their Principal Place of Residence. Ratepayer provided with notification that no concession, other than a delay in Council recovering the debt; and Ratepayer advised to seek financial counselling. No further payment arrangements under Category 3 will be accepted for a period of one (1) year from approval under section 1.2.3. It is expected that a customer's financial situation can be restored. The granting of Hardship Assistance is intended as a temporary measure, to assist with full payment of the Assessment at the end of the period;
	b) An agreement to accept transfer of unencumbered land in full or part payment of the Rates and Charges in accordance with section 121(c) of the Regulation.	<ul style="list-style-type: none"> Subject to commercial valuation of land being undertaken.

Related Polices and Legislation

- Local Government Act 2009 (Qld) (Act) Chapter 4 Part 1
- Local Government Regulation 2012 (Qld) (Regulation) Chapter 4 Part 10 and 12
- Information Privacy Act 2009 (Qld) (IPA) Chapter 2 Part 2
- Application for Rate Relief Form
- Rates & Charges Recovery Policy
- Rates Concession for Pensioners – Deferral Arrangement Policy
- Interest on Overdue Rates, Charges & General Debtors Policy



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Definitions

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

Council refers to the Whitsunday Regional Council.

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

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

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

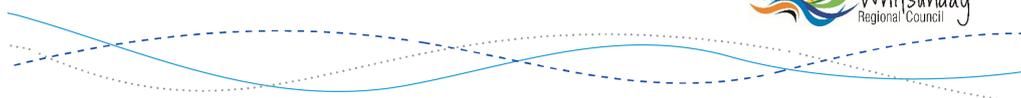
Hardship refers to when, in the reasonable opinion of Council:

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

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

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

Pensioner refers to a holder of either a Queensland Pensioner Card issued by Centrelink or Department



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of Veterans' Affairs ("QPCC Card") or a Department of Veterans' Affairs Health Card for all conditions ("Gold Card.").

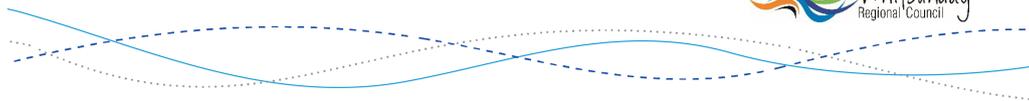
Prescribed Period refers to the period for payment from the date of issue of the rate notice.

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

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

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

COUNCIL POLICY			
Date Adopted by Council		Council Resolution	
Effective Date	1 July 2025	Next Review Date	
Responsible Officer(s)	Manager Financial Services	Revokes	



Attachment 2.13.4 Concession for Concealed Water Leaks Policy



STRATEGIC POLICY: Finance	
Concession for Concealed Water Leaks Policy	
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Purpose

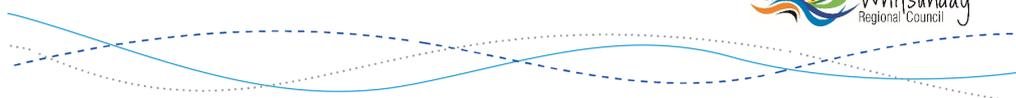
The purpose of this Policy is to guide Council as to how to apply and administer a rebate to Water Consumption Charges where a Concealed Water Leak has occurred, and a ratepayer has received a larger than usual Water Notice which will otherwise result in financial hardship to the ratepayer.

Scope

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

Guiding Principles

1. Council has resolved to grant a rebate, pursuant to section 120(1)(c) and 121(1)(a) of the Regulation, to Water Consumption Charges, where a Concealed Leak has occurred, and a ratepayer has received a larger than usual Water Notice and the larger than usual Water Notice will result in financial hardship to the ratepayer.
2. In instances of a Concealed Leak, a rebate of a part of the Water Consumption Charge in respect of the estimated quantity of water lost through the Concealed Leak may be granted, with the amount of the rebate to be determined by the CEO or a delegate of the CEO in accordance with this Policy.
3. Applications to Council for the rebate must be lodged by the registered property owner or body corporate using the Concealed Water Leakage Application Form, which must be fully completed, including the section to be completed by the licensed plumber undertaking the repair of the Concealed Leak and all available evidence to establish that the leak was a Concealed Leak.
4. A Council plumbing inspection may be requested and conducted before the pipes are covered, for further evidence to confirm the site and nature of the leak, and the standard of the water reticulation within the property. No fee will be charged by Council for this inspection.
5. A licensed plumber must be engaged by a property owner to repair a Concealed Leak. The plumber shall, in addition to completing the relevant section in the Form, submit to Council a copy of a "Notifiable Work" lodgement receipt for the Form 4 that has been lodged with QBCC in accordance with the PDA (where applicable).
6. Where a concession for hardship arising from a Concealed Leak has been approved, the applicable concession will be calculated as follows:
 - 6.1. The assessed volume of water lost due to the Concealed Leak (the 'Concealed Leak Usage') is the Water Consumption in the period for which the concession is being sought less the Average Water Usage for the property, subject to any maximum limits identified elsewhere in this Policy.
 - 6.2. The charge for the Concealed Leak Usage will be:
 - 6.2.1 if the Average Water Usage is less than the Tier 1 Quantity, for that volume of the Tier 1 Quantity attributable to the Concealed Leak Usage (after the Average Water Usage



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has been accounted for) charged at the Tier 1 Rate, plus any balance Concealed Leak Usage charged at the Tier 2 Rate; or

6.2.2 if the Average Water Usage is greater than or equal to the Tier 1 Quantity, the Concealed Leak Usage charged at the Tier 2 Rate.

6.3. The rebate for the Concealed Leak will be:

[the charge for Concealed Leak Usage (calculated as per clause b)] X 50%

6.4. For avoidance of doubt, there will be no rebate on the balance 50% of the charge for the Concealed Leak Usage.

- For purposes of calculating the rebate, the Concealed Leak Usage will be capped at 1,000 kilolitres per property connection for single residential property owners and all non-residential property owners.
- Where the property is a multi-dwelling property, the Concealed Leak Usage will be capped for purposes of calculating the rebate as follows:

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

- Where the residential property is the Principal Place of Residence of an eligible Pensioner, there will be no cap applied to the Concealed Leak Usage, in calculating the rebate.
- The property owner will remain responsible for all balances due to Council after the credit for the concession has been applied to the assessment.
- Once a Concealed Leak rebate has been granted for a given assessment, the property owner will not be eligible for any further rebates due to Concealed Leaks for that assessment for a period of two (2) years. Assessments within a Community Title Scheme arrangement will be eligible for one rebate for each assessment, as long as a separate Water Access Charge is being levied on each assessment.
- Application will only be accepted for Concealed Leak rebates for the current billing period. The application period will close for this period after the next billing period issue date.
- As the primary responsibility for water consumed through a water connection remains with the owner of the property, Council reserves the right to amend, vary or determine any rebate based on the facts and circumstances of individual cases.
- Interest will accrue on all applicable balances against the assessment, in accordance with Council's Interest on Overdue Rates, Charges & General Debts Policy while an application for a rebate due to a Concealed Leak is being assessed.



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Related Policies and Legislation

- Plumbing and Drainage Act 2018* (Qld) (PDA)
- Plumbing and Drainage Regulation 2019 (Qld) (PDA Regs)
- Local Government Act 2009* (Qld) (Act)
- Local Government Regulation 2012 (Qld) (Regulation) Chapter 4 Part 10 Queensland
- Plumbing & Wastewater Code (Code)
- Revenue Statement
- Interest on Overdue Rates, Charges & General Debts Policy
- Application for Concession due to Concealed Leak Form
- Concealed Water Leakage Procedure

Definitions

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

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

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

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

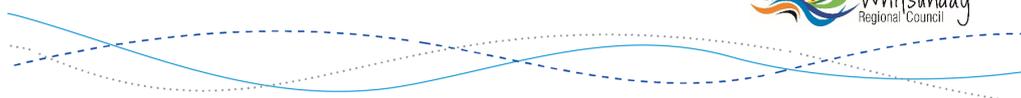
CEO refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

Council refers to the Whitsunday Regional Council.

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

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

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



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- (e) vandalism, theft or carelessness;
or where:
 - (a) the leak occurred in pipework, fittings or appliances located within or on a building or structure;
 - (b) the leak occurred in a swimming pool, spa or other water feature, or the fittings or pipework supplying them;
 - (c) the leak occurred in pipework, fittings or appliances used in garden watering or irrigation; or
 - (d) no action was taken to locate and repair the leak within fourteen (14) days of the leak becoming apparent.

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

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

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

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

QBCC refers to the Queensland Building & Construction Commission.

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

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

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

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

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

COUNCIL POLICY			
Date Adopted by Council		Council Resolution	
Effective Date	1 July 2025	Next Review Date	
Responsible Officer(s)	Manager Financial Services	Revokes	



Attachment 2.13.5 Donations on Rates and Charges for NFP Organisations Policy



STRATEGIC POLICY: Governance	
Donations on Rates and Charges for Not-for-Profit Organisations Policy	
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Purpose

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

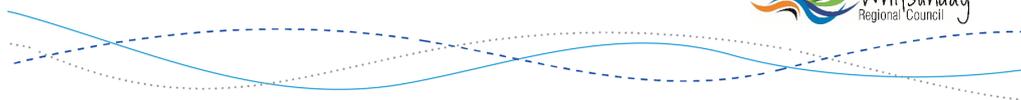
The purpose of this Policy is to provide an administrative framework for consistently assessing requests for assistance made by Not-For-Profit organisations that offer a benefit to the residents of the Council area, to alleviate the cost of the annual rates and charges.

Scope

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

Guiding Principles

1. In some circumstances, Council will provide a donation (i.e. a rebate) to alleviate the financial burden of Council's annual Rates and Charges on Not-For-Profit organisations.
2. Council will only provide assistance under this Policy to Not-For-Profit organisations that provide services or benefits to the residents of the Council area. All applicant organisations must submit evidence to support their application to Council as outlined in the provided application form on an annual basis by the provided due date. Any applications received after the due date will be deemed ineligible.
3. When assessing a request for a donation, Council may give consideration to an applicant's current financial position and ability to pay the annual rates. The Not-For-Profit organisation will be required to provide Council with a copy of its previous year's audited financial statements.
4. Council may grant financial assistance equivalent to a specified percentage of the Rates and Charges levied for the current financial year. The exact nature and extent of assistance will depend on the category of the Not-For-Profit organisation, determined in accordance with clause 9 and 10.
5. No assistance will be offered for other Council rates or charges that may be levied from time to time, or for any levies imposed by the State Government.
6. No assistance will be offered to political or religious organisations, or organisations that have outstanding rates and charges.
7. Where a community organisation has entered into a lease agreement with Council, a land valuation will need to be conducted by the Department of Resources in order for rates to be assigned to the property. Once Council has received the valuation and assigned rates to the property, the organisation can then apply for a donation on their rates and service charges for the current financial year.
8. No assistance will be offered retrospectively, in exception only to circumstances outlined in item 7.



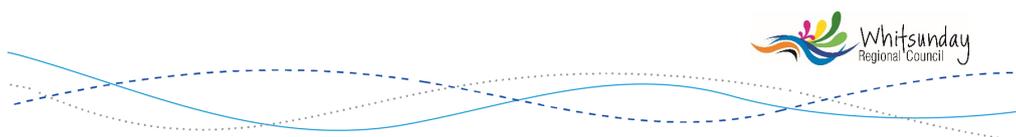
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9. Council will consider donations for Not-For-Profit organisations that:
- a. own, or have a term lease over, the relevant property; and
 - b. use the relevant property solely or predominantly to deliver the organisations services to the community.
10. Council will consider donations for Not-For-Profit organisations that deliver the following services:

Description of Services	Additional Eligibility Requirements	Maximum Concession
Sporting, Recreational, Youth, Community Organisation or similar		Council may grant donations to a maximum of: a) 100% of the Rates levied for the current financial year; and/or b) 50% of the Utility Charges that have been levied for the current financial year.
Police and Citizens Youth Clubs (PCYC)		Council may grant donations in relation to up to a maximum of: a) 100% of the Rates levied for the current financial year; and/or b) 50% of Utility Charges that have been levied for the current financial year. In addition, Council may grant a donation of 100% of the Waste Charges for the Bowen and the Whitsunday PCYCs.
Aged Homes	Council may only grant donations in relation to properties: a) used primarily for aged accommodation; and b) owned by a Not-For-Profit organisation.	Council may grant donations up to a maximum of: a) 100% of the Rates levied for the current financial year; and/or b) 50% of the Utility Charges levied for the current financial year. The portion of self-contained aged accommodation and aged housing situated within a multi-use aged persons or nursing home complex

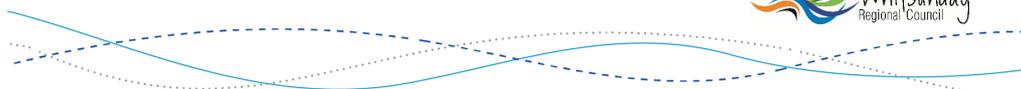


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Donations on Rates and Charges for Not-for-Profit Organisations Policy	
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Description of Services	Additional Eligibility Requirements	Maximum Concession
		is excluded from obtaining a donation under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



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Description of Services	Additional Eligibility Requirements	Maximum Concession
	available for Affordable Housing or Social Housing prior to 30 June 2010.	

11. Council will not grant a donation for Rates and Charges:
- a. Where the Not-for-Profit organisation holds a Community Club license, Liquor License and/or a Community – Other licence under the *Liquor Act 1992 (Qld)*
 - b. Where the Not-for-Profit organisation holds a licence under the *Gaming Machine Act 1991(Qld)*, a licence under the *Keno Act 1996 (Qld)* and/or a licence under the *Wagering Act 1998 (Qld)*
 - c. However, Council recognises that some Not-For-Profit community-based organisations who may hold such licences may experience financial difficulties affecting their ability to pay their annual rates. Where a Not-For-Profit community organisation holds a Community Club License and/or Community – Other License under the *Liquor Act 1992 (Qld)* and does not have other licences issued under the *Gaming Machine Act 1991(Qld)*, the *Keno Act 1996 (Qld)* and the *Wagering Act 1998 (Qld)*, Council may consider granting a donation. The maximum concession for a Not-for-Profit organisation holding a Community Club License and/or Community – Other License will be 50% of the donation they would have received had they not held such a licence.

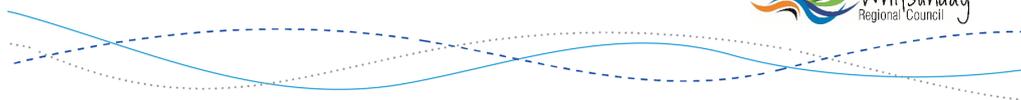
Related Policies and Legislation

Local Government Act 2009 (Qld) (Act)
Local Government Regulation 2012 (Qld) (Regulation) in particular chapter 4, part 10.
Liquor Act 1992 (Qld)
Gaming Machine Act 1991(Qld)
Keno Act 1996 (Qld)
Wagering Act 1998 (Qld)

Definitions

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

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



Attachment 2.13.5 Donations on Rates and Charges for NFP Organisations Policy



STRATEGIC POLICY: Governance	
Donations on Rates and Charges for Not-for-Profit Organisations Policy	
Endorsed by Council	

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

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

Council refers to the Whitsunday Regional Council.

Not-For-Profit refers to an entity that:

- a) Council is satisfied is an entity whose objectives do not include making a profit; and
- b) is prevented, either by its governing documents or by operation of law, from distributing its assets for the benefit of particular persons either while it is operating or winding up.

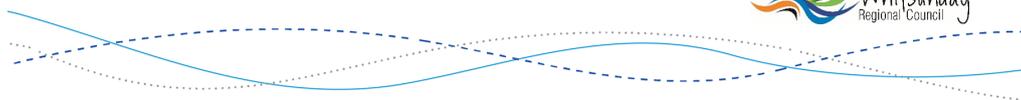
Rates refers to General, Special and Separate Rates (including differential rates).

Community Club License/Community Other License – refers to the type of liquor license issued to community organisations, regulated by the Office of Liquor and Gaming Regulation (OGLR) in accordance with the *Liquor Act 1992*.

Related Documents

Donation on Rates & Service Charges for Not-for-Profit Organisations – Application Form

COUNCIL POLICY			
Date Adopted by Council		Council Resolution	
Effective Date	01 July 2025	Next Review Date	
Responsible Officer(s)	Director Community Services and Facilitation/ Director Corporate Services	Revokes	



2.14 - Investment Policy

PURPOSE

To present for adoption the Investment Policy for the 2025/26 financial year.

OFFICER'S RECOMMENDATION

That Council resolve in accordance with Section 191 of the *Local Government Regulation 2012 (Qld)* to adopt the Investment Policy (**Attachment 2.14.1**) for the 2025/26 financial year.

RESOLUTION SM2025/06/18.13

Moved By: CR J CLIFFORD

Seconded By: CR M WRIGHT

That Council resolve in accordance with Section 191 of the *Local Government Regulation 2012 (Qld)* to adopt the Investment Policy (**Attachment 2.14.1**) for the 2025/26 financial year.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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This is page 205

Attachment 2.14.1 Investment Policy



|                                  |  |
|----------------------------------|--|
| <b>STRATEGIC POLICY: Finance</b> |  |
| <b>Investment Policy</b>         |  |
| <b>Endorsed by Council</b>       |  |

**Purpose**

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

1. the local government’s investment objectives and overall risk philosophy; and
2. procedures for achieving the goals related to investment stated in the policy.

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

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

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

**Scope**

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

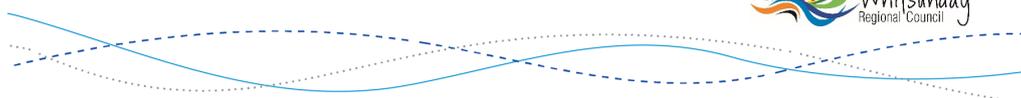
Authority for implementation of the Investment Policy is delegated by Council to the CEO in accordance with section 257(1)(b) of the Act.

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

**Guiding Principles**

1. Legislative Framework

- 1.1 Pursuant to section 101 of the Act and section 5(2)(e) of the SFBA, all local governments are a “statutory body” for the purposes of the SBFA and all their Investments must be managed in accordance with the investment powers under Part 6 of the SBFA.
- 1.2 Pursuant to section 42 of the SBFA, a statutory body may invest depending on whether a category 1, 2 or 3 investment power is allocated to the body as outlined in Schedules 3, 4 and 5 of the SBFA Regulations.
- 1.3 Schedule 3 of the SBFA Regulations allocates a category 1 investment power to Council.



Attachment 2.14.1 Investment Policy



|                                  |  |
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| <b>STRATEGIC POLICY: Finance</b> |  |
| <b>Investment Policy</b>         |  |
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- 1.4 Section 44 of the SBFA outlines the category 1 investment powers and therefore dictates the types of Investments that Council may engage in without further approval from the Treasurer.
- 1.5 Section 8 of the SBFA Regulations prescribes the rating of the investment arrangements as per section 44(1)(e) of the SBFA.

2. Policy Objectives

2.1 To establish a framework for:-

- 2.1.1 Ensuring that adequate procedures are in place to safeguard public monies.
- 2.1.2 Optimising potential returns, while maintaining levels of risk within acceptable parameters and in keeping with Council's Risk Management Policy and Framework.
- 2.1.3 Maintaining liquidity for day-to-day operations in accordance with the legislative requirements.

3. Investment Objectives and Overall Risk Philosophy

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

Preservation of Capital

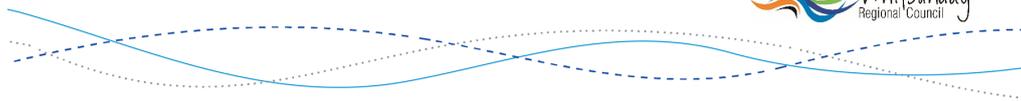
3.4 Preservation of capital shall be the principal objective of the Investment Portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit risk, interest rate risk and transactional risk within given risk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

3.4.1 Credit Risk

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

3.4.2 Interest Rate Risk

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



Attachment 2.14.1 Investment Policy



|                                  |  |
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| <b>STRATEGIC POLICY: Finance</b> |  |
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4.1.3 Transactional Risk

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

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

Maintenance of Liquidity

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

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

3.7.1 Investment in private placements; and

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

Return on Investments

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

**4. Procedures**

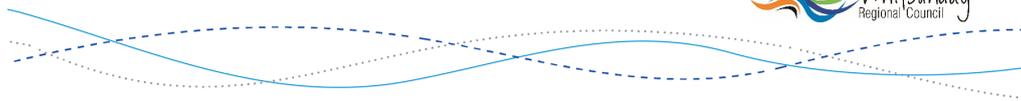
Ethics & Conflicts of Interest

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

4.2 Investment Officers must exercise the high level of care, diligence, ethical behaviour, skill, and accountability that a prudent person would (or could reasonably be expected to) exercise in managing public monies. In doing so, Investment Officers should have regard to any best practice or other guidance provided by the QTC and/or the Department of Local Government.

4.3 Investment Officers are to avoid any transaction that might harm Council's reputation or reduce public confidence in Council.

4.4 Investment Officers engaged in making Investment decisions shall refrain from personal activities that would conflict with the proper execution and management of Council's Investment Portfolio. This includes activities that would impair the Investment Officers' ability to make impartial decisions.



Attachment 2.14.1 Investment Policy



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| <b>STRATEGIC POLICY: Finance</b> |  |
| <b>Investment Policy</b>         |  |
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4.5 Investment Officers engaged in making Investment decisions must immediately upon becoming aware, disclose to the CEO any (potential, perceived or real) conflicts of interest or any investment positions that could be related to Council's Investment Portfolio in accordance with Council's Employee Code of Conduct.

Supporting Financial Services in the Region

4.6 Council may, at its sole discretion invest with banks, credit unions, and building societies that offer commercial banking services through a physical presence in at least one town within the region, as a means of supporting those organisations that provide an essential service to the citizens of the region.

4.7 The Investment Institutions for such investments shall be identified in the Investment Guideline, as required in clause 4.13, and be approved by the CEO. The Investment Guideline shall also identify the value and term limits for such Investments.

Authorised Investments

4.8 Whitsunday Regional Council has Category 1 Investment Power under the SBFA Act 1982. Section 44(1) of the SBFA Act 1982 provides Council with the power to invest in the following authorised investments:

4.8.1 Deposits with a financial institution.

4.8.2 Investment arrangements accepted, guaranteed, or issued by or for the Commonwealth or a State or a financial institution.

4.8.3 Other investment arrangements secured by investment arrangements accepted, guaranteed, or issued by or for the Commonwealth or a State or a financial institution.

4.8.4 Investment arrangements, managed or offered by QIC or QTC, prescribed under a regulation for this paragraph.

4.8.5 An investment arrangement with a rating prescribed under a regulation for this paragraph; and

4.8.6 Other investment arrangements prescribed under a regulation for this paragraph.

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

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

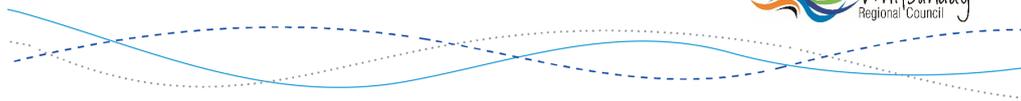
Prohibited Investments

4.11 This Policy prohibits any Investment carried out for speculative purposes.

4.12 This Policy prohibits the following Investments:

4.12.1 Derivative based instruments (excluding floating rate notes).

4.12.2 Principal only investments or securities that provide potentially nil or negative cash flow.



Attachment 2.14.1 Investment Policy



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| <b>STRATEGIC POLICY: Finance</b> |  |
| <b>Investment Policy</b>         |  |
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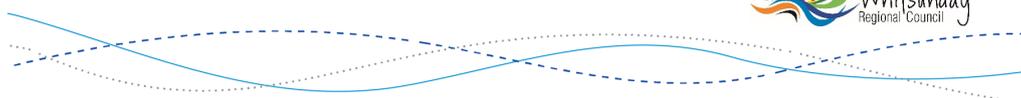
- 4.12.3 Stand-alone securities that have underlying futures, options, forward contracts, and swaps of any kind.
- 4.12.4 Securities issued in a currency other than Australian dollars.

Investment Parameters

- 4.13 The Manager Financial Services shall prepare and maintain the Investment Guideline (containing a list of approved Investment Institutions incorporating the following) for the investment of funds:
  - 4.13.1 Approved banks.
  - 4.13.2 Approved commercial paper and medium term note issuers.
  - 4.13.3 Approved credit unions/building societies; and
  - 4.13.4 Approved brokers/dealers and direct issuers for purchase or sale of security with a minimum credit rating of A-.
- 4.14 The Investment Guideline must be approved by the CEO.
- 4.15 The Investment Guideline shall identify the approved Investment Institutions (as appointed under section 59 of the SBFAA) and the maximum amounts and terms for Investments with such Investment Institutions. When placing Investments, consideration should be given to the relationship between credit rating and interest rate.
- 4.16 The maturity structure of the portfolio will reflect the forecast cash flow requirements of Council and will be limited to a maximum term to maturity of one (1) year. At least 10% of the Investment Portfolio must be capable of being liquidated at no cost within seven (7) days.

Internal Controls

- 4.17 At least three (3) written quotations must be obtained and noted from authorised institutions when investing surplus cash, however this requirement does not apply to investing within the prescribed investment arrangements.
- 4.18 The DCS shall establish internal controls and processes that will ensure Investment objectives are met and that the Investment portfolios are protected from loss, theft, or inappropriate use.
- 4.19 A Cash Investment Register must be updated weekly and forwarded to the DCS and Manager Financial Services to ensure investment opportunities are identified to maximise return on investment. The established process will include a report from the Manager Financial Services to the Council, on a monthly basis, no more than forty-five (45) days after the end of the report period, containing the following information:
  - 4.19.1 All investments held as at the specified date; and
  - 4.19.2 A summary of the returns generated by the portfolio and its maturity profile.
- 4.20 The established process will also involve Council maintaining records to show it has invested in the way most appropriate in all the circumstances, in accordance with section 47(2) of the SBFAA.



Attachment 2.14.1 Investment Policy



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| <b>STRATEGIC POLICY: Finance</b> |  |
| <b>Investment Policy</b>         |  |
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Delegation of Authority

4.21 Authority for the implementation of this Policy is delegated to the CEO in accordance with the Act.

4.22 Authority for undertaking the identified activities within this policy is delegated by the CEO to the DCS and the Investment Officers.

Breaches

4.23 Any breach of this Policy is to be reported to the CEO and rectified within seven (7) days of the breach occurring. All breaches shall also be reported to Council's Risk and Audit Committee.

4.24 In accordance with section 52 of the SBFAA, where Council holds an Investment that is downgraded below the minimum acceptable rating level, as prescribed under the SBFA Regulations for the investment arrangement, Council shall, as soon as practicable but in any event no later than twenty-eight (28) days after the change becomes known to Council, either apply for approval to the Treasurer for continuing with the Investment or break (cancel or terminate early), redeem, withdraw or sell (as the case may be) the Investment.

**Related Policies and Legislation**

- Local Government Act 2009* (Qld) (Act)
- Local Government Regulation 2012 (Qld) (Regulation)
- Statutory Bodies Financial Arrangements Act 1982* (Qld) (SBFA)
- Statutory Bodies Financial Arrangements Regulation 2019 (Qld) (SBFA Regulations)
- Banking Act 1959* (Commonwealth) (Banking Act)
- Employee Code of Conduct
- Employee Conflict of Interest Policy
- Investment Administrative Guideline
- Risk Management Policy
- Risk Management Framework

**Definitions**

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

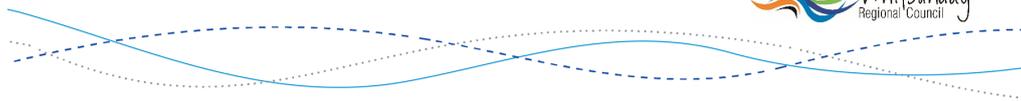
**Council** refers to the Whitsunday Regional Council.

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

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

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

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



Attachment 2.14.1 Investment Policy



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| <b>STRATEGIC POLICY: Finance</b> |  |
| <b>Investment Policy</b>         |  |
| <b>Endorsed by Council</b>       |  |

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

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

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

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

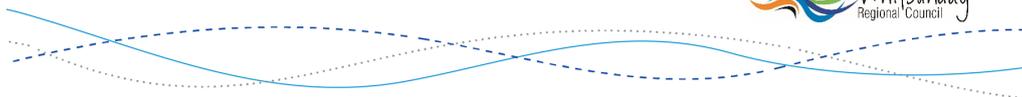
**MFS** refers to the Manager Financial Services of the Council appointed in accordance with the Act, or any person acting in that role.

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

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

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

| <b>COUNCIL POLICY</b>          |                            |                           |  |
|--------------------------------|----------------------------|---------------------------|--|
| <b>Date Adopted by Council</b> |                            | <b>Council Resolution</b> |  |
| <b>Effective Date</b>          | 01 July 2025               | <b>Next Review Date</b>   |  |
| <b>Responsible Officer(s)</b>  | Manager Financial Services | <b>Revokes</b>            |  |



**2.15 - Debt (Borrowing) Policy**

**PURPOSE**

To present for adoption the Debt (Borrowing) Policy for the 2025/26 financial year.

**OFFICER'S RECOMMENDATION**

That Council resolve in accordance with Section 192 of the Local Government Regulation 2012 (Qld) to adopt the Debt (Borrowing) Policy (**Attachment 2.15.1**) for the 2025/26 financial year.

**AMENDMENT**

Moved By: **CR J FINLAY**

Seconded By: **CR C BAUMAN**

That Council resolve in accordance with Section 192 of the Local Government Regulation 2012 (Qld) to adopt the Debt (Borrowing) Policy (**Attachment 2.15.1**) for the 2025/26 financial year with the below amendment:

- a) to remove loan funding in the 25/26 financial year \$865,000 for water supply.

**MEETING DETAILS**

The amendment was Lost 1 / 6.

The amendment became the motion.

**LOST**

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RESOLUTION SM2025/06/18.14

Moved By: **CR J CLIFFORD**

Seconded By: **CR J COLLINS**

That Council resolve in accordance with Section 192 of the Local Government Regulation 2012 (Qld) to adopt the Debt (Borrowing) Policy (**Attachment 2.15.1**) for the 2025/26 financial year.

MEETING DETAILS

The motion was Carried 6 / 1.

CARRIED

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Attachment 2.15.1 Debt Borrowing Policy



|                                  |  |
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| <b>STRATEGIC POLICY: Finance</b> |  |
| <b>Debt Borrowing Policy</b>     |  |
| <b>Endorsed by Council</b>       |  |

**Purpose**

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

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

1. the new borrowings planned for the current financial year and the next 9 financial years; and
2. the period over which the local government plans to repay existing and new borrowings.

**Scope**

The Policy applies to all forms of existing and proposed borrowings by Council, both External and Internal.

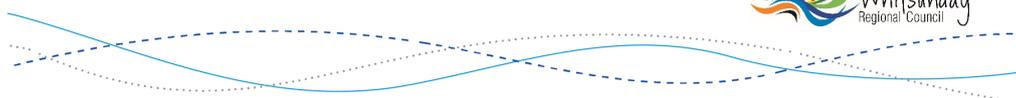
**Guiding Principles – All Borrowings**

1 General Principles

- 1.1 Council recognises that loan borrowings for capital works are an important source of funding and that the full cost of infrastructure should not be borne entirely by present-day ratepayers but instead be contributed to by future ratepayers who will also benefit from such infrastructure to ensure inter-generational equity.
- 1.2 Whilst recognising the importance of loan borrowings in facilitating long term infrastructure projects, Council also recognises that excessive borrowings create high risk and increases the cost of providing capital infrastructure. As such, total borrowings should be managed by Council within limits as dictated by prudent financial management practices and to limit future revenue commitments required for interest payments and loan repayments.
- 1.3 The decision on Council's ultimate levels of debt will require a balance between the levels of service provided, affordability for the community, and Council's long-term financial sustainability.

2 Purpose of Borrowings

- 2.1 Council will generally only borrow money, and apply borrowed money, to fund outlays on identified capital projects which cannot be, or Council considers undesirable to be, funded through other sources, as identified by the adopted Budget.
- 2.2 Preference will be given to borrowings for projects that provide a return to Council.
- 2.3 Borrowings may be made:
  - 2.3.1 To finance the cost of new or significant upgrade capital works and asset acquisitions, which cannot be funded through other sources



Attachment 2.15.1 Debt Borrowing Policy

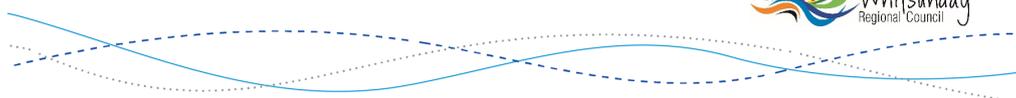


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| <b>STRATEGIC POLICY: Finance</b> |  |
| <b>Debt Borrowing Policy</b>     |  |
| <b>Endorsed by Council</b>       |  |

- 2.3.2 Funding for capital renewals will be sourced from general revenue where possible.
- 2.3.3 For genuine emergency purposes
- 2.3.4 To establish a commercial debt structure for a commercial business unit
- 2.4 It is not the intention of Council to borrow funds for operating activities or recurrent expenditure. However, where required, Council may undertake short term borrowing, seek credit or financial accommodation (e.g. through an overdraft or capital facility) to meet cash flow requirements or emergencies that may arise. Such borrowings are generally to be repaid within the same financial year or in the immediately following financial year.
- 2.5 The basis for determining the utilisation of borrowing to fund a particular project will be guided by the following:
  - 2.5.1 If applicable, any requirements under the Statutory Bodies Financial Arrangements Act and/or any requirements of the Minister for Local Government, the Treasurer and/or the Queensland Treasury Corporation.
  - 2.5.2 Detailed capital works programs and Asset Management Plans for the next 10 years together with the 10-year financial forecast (Long Term Financial Forecast) will provide the basis for determination of funding options for the assets and their overall whole of life costs including any loan servicing costs.
  - 2.5.3 Analysis of existing total debt levels and debt servicing costs based upon careful consideration of the impact on Council's financial sustainability ratios. In particular, the following ratios should be analysed based on Council's preferred target range:

| Measure                         | QLD Government Target Range | Council Target Range   |
|---------------------------------|-----------------------------|------------------------|
| Unrestricted cash expense cover | Greater than 4 months       | Between 4 – 9 months   |
| Interest Coverage Ratio         | N/A                         | Above 4 times          |
| Leverage Ratio                  | 0 – 3 times                 | Below 3.0 times        |
| Operating Surplus               | Greater than 0%             | Between 2% and 6%      |
| Debt Service Cover Ratio        | Greater than 2.0 times      | Greater than 4.0 times |
| Net Financial Liabilities Ratio | Greater than 60%            | Greater than 10%       |

- 2.5.4 Where a capital project for a service that is funded by a Significant or Prescribed Business Activity is financed through borrowings, the relevant user charge should reflect the full cost of providing the service, including the loan servicing costs. In all



Attachment 2.15.1 Debt Borrowing Policy



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| <b>STRATEGIC POLICY: Finance</b> |  |
| <b>Debt Borrowing Policy</b>     |  |
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cases, where business activities are subject to the provisions of the National Competition Policy, the cost to the business activity will be no less than what would apply to an equivalent private sector business.

2.5.5 Projects which are not funded by user charges should only be considered for loan funding where the project is considered by Council to be beneficial to the majority of ratepayers.

2.6 Where necessary, a review of borrowing needs can be made during the year and this Policy amended accordingly.

2.7 In order to minimise finance costs, loan drawdowns should be deferred as long as possible, after taking into consideration Council's overall cash flow requirements.

**3. Repayment Term**

3.1 The term of loan repayment should:

3.1.1 not exceed the expected useful life of the asset(s) being funded;

3.1.2 generally, not exceed twenty (20) years for any individual loan and

3.1.3 if applicable, meet any requirements of the Minister for Local Government, the Treasurer and/or the Queensland Treasury Corporation.

**4. Existing and Future Borrowings**

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

**5. Internal Borrowings**

5.1 The provision and approval of an internal loan will depend on the availability of surplus cash at the time of consideration and the capacity of either the business activity or operational function to repay the loan.

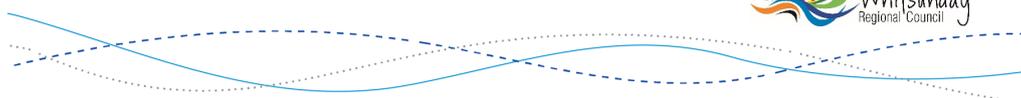
5.2 The surplus cash may be sourced from unrestricted cash, however borrowings from externally and internally restricted funds may also be considered subject to specific restraints applicable to these funds.

5.3 All decisions regarding internal loans will be made by Council as part of the annual budget process. The approval to establish an internal loan will only occur following confirmation that Council's relevant sustainability indicators in the 10-year financial forecast will not be compromised including Council's Unrestricted Cash Expense Cover Ratio remaining above the target in *Local Government Sustainability Framework*.

5.4 The term of any internal loan will be appropriate to the life of the infrastructure / asset being financed.

5.5 The interest rate will be the sum of:

5.5.1 the equivalent QTC borrowing rate for the proposed term;



Attachment 2.15.1 Debt Borrowing Policy



|                                  |  |
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| <b>STRATEGIC POLICY: Finance</b> |  |
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5.5.2 the QTC administration charge; and

5.5.3 an additional margin (if required).

5.6 Council may, upon reasonable notice being given, require repayment of part or all of the balance of the internal loan. This would require the business unit to convert the outstanding balance of the loan to an external facility.

5.7 Principal and interest repayments on internal loans are to be met from the Council's normal operational budgets in the same manner that external debt is financed by the Council.

**Related Polices and Legislation**

- Local Government Act 2009 (Qld) (Act)*
- Local Government Regulation 2012 (Qld) (Regulation)*
- Statutory Bodies Financial Arrangements Act 1982 (Qld) (SBFAA)*
- Statutory Bodies Financial Arrangements Regulation 2019*
- Local Government Sustainability Framework*
- Local Government Financial Management (Sustainability) Guideline 2024*
- Council's 2025/26 Budget
- Council's Long Term Financial Forecast

**Definitions**

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

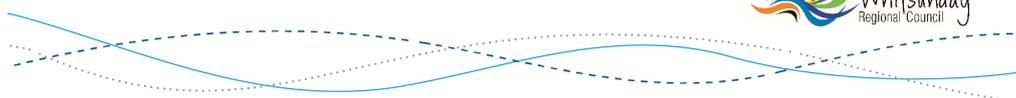
**Council** refers to the Whitsunday Regional Council.

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

**Leverage Ratio:** refers to the ratio that indicates Council's ability to repay its existing debt relative to operating performance and is calculated by dividing the Book Value of debt by the Operating Result adding back Depreciation and Amortisation and Finance costs.

**Operating Surplus Ratio:** refers to an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes including loan repayments. This is calculated by dividing the Operating Result by Total Operating Revenue (excluding capital items such as capital grants, gains on disposals and other capital revenue)

**Unrestricted Cash Expense Cover Ratio:** refers to the ratio that indicates the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a Council can continue operating based on current monthly expenses.



Attachment 2.15.1 Debt Borrowing Policy



|                                  |  |
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**Net Financial Liabilities Ratio:** Indicates the percentage of Councils operating income used to cover its net financial liabilities (loans & leases). A lower ratio suggests that council can more easily cover its debts with its operating income, whereas a higher ratio indicates that council may have limited capacity to increase debt and might face difficulties servicing existing debt.

**Appendix A – Existing and Future Borrowings**

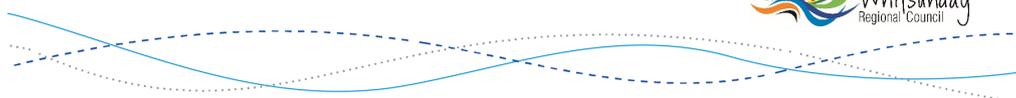
Details of Existing External Borrowings

Existing Borrowings as at 30 June 2025 (Estimated).

| Loan                             | Loan Balance (\$) | Final Due Date | Remaining Term (Years) | Repayments |
|----------------------------------|-------------------|----------------|------------------------|------------|
| 81091 - WRC - Gen5 05/06         | 417,428           | 15 Jun 2026    | 1                      | Quarterly  |
| 81092 - WRC - Gen7 08/09         | 2,428,898         | 15 Jun 2029    | 4                      | Quarterly  |
| 81090 - WRC - Gen8 09/10         | 1,769,637         | 15 Jun 2030    | 5                      | Quarterly  |
| 81089 - WRC - Gen8 AMSU          | 1,793,449         | 15 Sep 2030    | 6                      | Quarterly  |
| 81093 - WRC - STP Projects       | 13,273,250        | 13 Feb 2032    | 7                      | Quarterly  |
| 81094 - WRC - WTP Projects       | 6,517,714         | 15 Jun 2032    | 7                      | Quarterly  |
| 313905 - WRC - WCA Run 19/20     | 18,315,101        | 15 Jun 2039    | 14                     | Quarterly  |
| 313906 - WRC - Bowen STP 19/20   | 7,475,585         | 15 Jun 2039    | 14                     | Quarterly  |
| 385316 - WRC - Bowen Cell3 19/20 | 961,743           | 15 Jun 2028    | 3                      | Quarterly  |
| 385317 - WRC - Bowen STP 20/21   | 4,448,942         | 15 Jun 2040    | 15                     | Quarterly  |
| <b>TOTAL</b>                     | <b>57,401,746</b> |                |                        |            |

Budgeted Loan Balances

|                                       | Amount (\$) |
|---------------------------------------|-------------|
| Estimated Balance as at 30 June 2025  | 57,401,746  |
| Budgeted Borrowings in 2025/26        | 8,715,500   |
| Budgeted Repayments in 2025/26        | 6,825,053   |
| Budgeted Balance as at 30 June 2026   | 59,292,193  |
| Budgeted Interest Payments in 2025/26 | 2,239,104   |



Attachment 2.15.1 Debt Borrowing Policy



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Details of Proposed External Borrowings

There are two proposed additional borrowings during the 2025/26 financial year, these are for Waste and Water as outlined in the below with Waste borrowings to be considered alongside the development of a new Waste Strategy.

| Financial Year | Program | Amount*<br>\$       | Proposed Terms<br>(Years) | Final Repayment Year |
|----------------|---------|---------------------|---------------------------|----------------------|
| 2025/2026      | Waste   | \$ 7,850,000        | 8                         | 2032/2033            |
| 2025/2026      | Water   | \$ 865,000          | 10                        | 2035/2036            |
| 2026/2027      |         | -                   |                           |                      |
| 2027/2028      | Sewer   | \$ 3,012,500        | 10                        | 2037/2038            |
| 2028/2029      | Waste   | \$ 4,000,000        | 8                         | 2036/2037            |
| 2029/2030      | Waste   | \$ 4,000,000        | 8                         | 2037/2038            |
| 2030/2031      | Waste   | \$ 2,000,000        | 8                         | 2038/2039            |
| 2031/2032      | Sewer   | \$ 3,200,000        | 8                         | 2039/2040            |
| 2031/2032      | Water   | \$ 2,502,500        | 20                        | 2051/2052            |
| 2032/2033      |         | -                   |                           |                      |
| 2033/2034      |         | -                   |                           |                      |
| 2034/2035      | Water   | \$ 656,000          | 10                        | 2044/2045            |
| <b>TOTAL</b>   |         | <b>\$28,086,000</b> |                           |                      |

**\*Note:** The proposed 10-year borrowings are based on best information as at the time of adopting the Budget for the financial year 2025/26. The Actual Borrowing may vary from the proposed program depending on changing circumstances including this year, the development of a future Waste Strategy. Asset Management Plans and Network Plans are being developed for key infrastructure which may identify future loan borrowings at which stage, this Policy will be reviewed and amended by Council.



Attachment 2.15.1 Debt Borrowing Policy



| STRATEGIC POLICY: Finance |  |
|---------------------------|--|
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Details of Proposed Internal Borrowings

| Financial Year | Program | Amount \$          | Proposed Terms (Years) | Final Repayment Year |
|----------------|---------|--------------------|------------------------|----------------------|
| 2027/28        | Airport | \$3,000,000        | 10                     | 2037/2038            |
| <b>TOTAL</b>   |         | <b>\$3,000,000</b> |                        |                      |

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

| COUNCIL POLICY          |                            |                    |  |
|-------------------------|----------------------------|--------------------|--|
| Date Adopted by Council |                            | Council Resolution |  |
| Effective Date          | 1 July 2025                | Next Review Date   |  |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |  |



**2.16 - Procurement Policy 2025/26**

**PURPOSE**

To present the Procurement Policy 2025/2026 financial year for adoption by Council in accordance with section 198 Local Government Regulation 2012.

**OFFICER'S RECOMMENDATION**

That Council adopt the Procurement Policy for 2025/2026 financial year (**Attachment 2.16.1**).

**RESOLUTION SM2025/06/18.15**

Moved By: CR J CLIFFORD

Seconded By: CR M WRIGHT

That Council adopt the Procurement Policy for 2025/2026 financial year (**Attachment 2.16.1**).

**MEETING DETAILS**

The motion was Carried 7 / 0.

**CARRIED**

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Attachment 2.16.1 Procurement Policy



STRATEGIC POLICY: Governance	
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Purpose

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

1. Value for money; and
2. open and effective competition; and
3. the development of competitive local business and industry; and
4. environmental protection; and
5. ethical behaviour and fair dealing.

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

Scope

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

1. The carrying out of work; or
2. The supply of goods and services; or
3. The disposal of non-current assets.

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

Guiding Principles

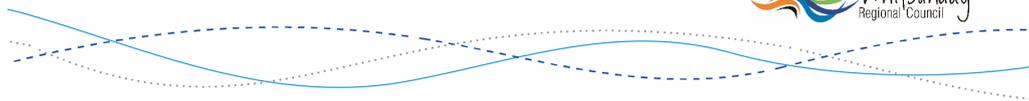
1. Default Contracting Procedures

- 1.1 Council has not decided to apply the Strategic Approach (refer Part 2 Chapter 6 of the Local Government Regulation 2012) to Councils Procurement Activities.
- 1.2 Council will operate under the Default Contracting Procedures (refer Part 3 Chapter 6 of the Local Government Regulation 2012) which sets out prescribed requirements for Medium Sized Contractual Arrangements, Large Sized Contractual Arrangements and Valuable Non-Current Asset Contracts.

2. Application of Sound Contracting Principles

Value for Money

- 2.1 The concept of value for money is not restricted to price alone. Value for money is weighing up the benefits of the purchase against the cost of the purchase. Value for money factors need to be specifically included in evaluation criteria and include:
 - 2.1.1 Contribution to the advancement of Council's priorities;
 - 2.1.2 Fitness for purpose, quality, services, and support;



Attachment 2.16.1 Procurement Policy



STRATEGIC POLICY: Governance	
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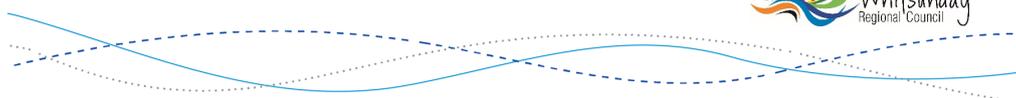
- 2.1.3 Compliance with the Work Health and Safety Act 2011 and Regulations for the provision of the goods and/or services;
- 2.1.4 Whole of life costs including costs of acquiring, using, maintaining and disposal;
- 2.1.5 Internal administration costs;
- 2.1.6 Technical compliance issues;
- 2.1.7 Risk allocation; and
- 2.1.8 The value of any associated environmental mitigation and/or benefits as identified through contemporary Sustainable Procurement assessment criteria.
- 2.1.9 Council will utilise Approved Contractor Lists, Preferred Supplier Arrangements and Prequalified Supplier Lists to assist Employees in assessing the qualitative criteria combined with pricing to determine value for money.

Open and effective competition

- 2.2 Procurement should be open and result in effective competition in the provision of goods and services. Council must give fair and equitable consideration to all prospective suppliers.
- 2.3 The Regulation and Councils Procurement Policy stipulate purchasing thresholds under which quotes and /or tenders are required. When sourcing quotes for Goods and Services the following applies:

Purchasing Thresholds

- 2.4 Unless an exception is made in accordance with the Local Government Regulation 2012 Chapter 6, Division 3, Council will apply the following threshold levels for the provision of goods and services include the carrying out of work:
 - 2.4.1 Goods and services to \$4,000 (Excluding GST) – a minimum of one written offer can be obtained.
 - 2.4.2 Goods and services \$4,001 to \$15,000 (Excluding GST) – a minimum of two written offers are to be obtained and recorded within Councils ERP system.
 - 2.4.3 Medium – sized contract for goods and services \$15,001 to \$200,000 (Excluding GST), either in a financial year, or over the proposed term of the contract – a minimum of three written quotes shall be obtained and recorded within Council's ERP system.
 - 2.4.4 Large-sized contracts for goods and services over \$200,000 (Excluding GST) either in a financial year, or over the proposed term of the contract require the calling of public tenders in accordance with Section 228 of the Regulation unless the provisions for an Exception as provided for under sections 230-235 of the Regulation. Public notices will be advertised on Council's website through a web based tender portal and local newspapers circulating in the Region.



Attachment 2.16.1 Procurement Policy



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2.5 Local Suppliers shall be invited or sought (Where known) to meet the number of quotations required to meet the minimum standard per purchasing threshold. Where additional quotes are required, Employees are recommended to invite quotes in the following order:

- 2.5.1 Burdekin Shire Council, Mackay Regional Council and Isaac Regional Council based suppliers.
- 2.5.2 Queensland based suppliers.
- 2.5.3 National suppliers

2.6 With all things being equal, local suppliers be provided with a 10% weighting advantage over non-local suppliers.

2.7 There may be instances at the requesting officer's discretion, where it is prudent to obtain more quotations from outside the region than are documented above.

Expressions of Interest

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

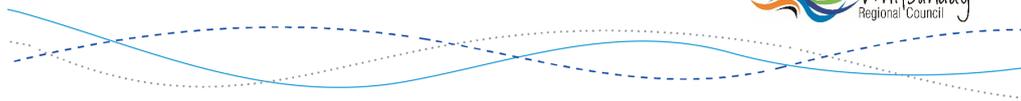
- 2.8.1 Prior to the issuing of the Request for Expressions of Interest that Council decides by resolution that it would be in the public interest; and
- 2.8.2 That the reasons for making the resolution are recorded in the minutes of the meeting at which the resolution was made.

3. The development of competitive local business and industry

3.1 Council recognises the significant impact that its operations play in the local economy however also is mindful of its requirement to provide value for money outcomes through its procurement activities.

3.2 Consideration must be given to the benefits of utilising Local Suppliers when undertaking procurement activities. These benefits include:

- 3.2.1 Creation of new and/or maintaining existing local employment opportunities;
- 3.2.2 More responsive and readily available servicing and on-going support;
- 3.2.3 Assisting Local Suppliers in developing management systems required for supplying to government which may provide further opportunities with other government agencies;
- 3.2.4 Returning value-added benefits to Council and its ratepayers through the associated local commercial transactions.
- 3.2.5 Through public briefing sessions and facilitation of training sessions, Council will provide opportunities for suppliers to develop their systems and knowledge in how to respond to government and corporate tenders.



Attachment 2.16.1 Procurement Policy



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Whole of Government arrangements

Council recognises that due to operational or project timelines it may be necessary to utilise supply arrangements formed by local, state and commonwealth government agencies which may exclude Local Suppliers. Where these instances occur the basis for utilising these panels will be documented and approved by the Executive Manager Procurement Property and Fleet.

4. Environmental protection

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

- 4.1.1 promote the procurement of environmentally friendly goods and services that satisfy value for money criteria;
- 4.1.2 foster the development of local products and processes of low environmental and climatic impact;
- 4.1.3 provide an example to business, industry, and the community by promoting the use of climatically and environmentally friendly goods and services; and
- 4.1.4 encourage environmentally responsible activities.

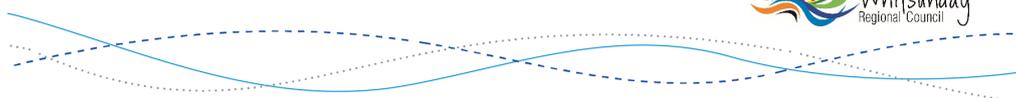
4.2 Council may also consider the following:

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

5. Ethical behaviour and fair dealing

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

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



Attachment 2.16.1 Procurement Policy



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6. Exceptions for medium-sized and large-sized contractual arrangements

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

Exception for Quotation or tender consideration plan; or

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

6.2.1 Prepare a quote or tender consideration plan; and

6.2.2 Adopts the plan in accordance with section 230(2) of the Regulations.

Approved contractor list; or

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

6.4 Council may appoint persons to an Approved Contractor List by inviting expressions of interest in the manner stipulated in clause (d) 6.7 of this Procurement Policy and in accordance with the Sound Contracting Principles.

Accessing a Register of Pre-Qualified Suppliers; or

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

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

6.6.1 The preparation and evaluation of invitations every time that the goods or services are needed would be costly; and

6.6.2 The capability and financial capacity of the supplier of the goods and services is critical; or

6.6.3 The supply of the goods and services involves significant security considerations; or

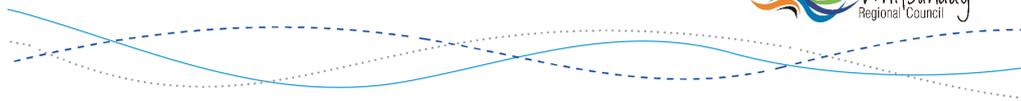
6.6.4 A precondition of an offer to contract for the goods or services is compliance with particular standards or

6.6.5 conditions set by the local government; or

6.6.6 The ability of local Suppliers to supply the goods or services needs to be discovered or developed.

Preferred Supplier arrangement; or

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



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

6.8.1 needs the goods or services:

6.8.1.1 in large volumes; or

6.8.1.2 frequently; and

6.8.1.3 is able to obtain better value for money by accumulating the demand for the goods or services; and

6.8.1.4 is able to describe the goods or services in terms that would be well understood in the relevant industry.

6.9 To enter into a Preferred Supplier Arrangement Council must:

6.9.1 Invite tenders as described in section 2(b) of this Procurement Policy; and

6.9.2 Describe the terms of the preferred supplier arrangement; and

6.9.3 Must give regard to the Sound Contracting Principles when selecting persons; and

6.9.4 Ensure the terms allow for termination for the poor performance of the supplier; and

6.9.5 Enter into the arrangement for a term greater than two years only if Council is satisfied that it will get better value for doing so.

LGA Arrangement

6.10 Council may enter into a contract for a Medium or Large - Sized Contractual Arrangement without first seeking written quotes or inviting tenders for goods and services, if the contract is entered into under a LGA arrangement. However, to demonstrate value for money outcomes, it is strongly recommended that a minimum of two quotes are sought.

6.11 An LGA arrangement is an arrangement that has been entered into by—

6.11.1 LGAQ (Local Buy) Ltd.; or

6.11.2 a company (the associated company) registered under the Corporations Act, if LGAQ (Local Buy) Ltd. is its only shareholder; and

6.11.3 if LGAQ (Local Buy) Ltd. or the associated company were a local government, would be either:

6.11.3.1 a contract with an independent supplier from a register of pre-qualified suppliers established under section 232 of the Local Government Regulation by LGAQ (Local Buy) Ltd. or the associated company; or

6.11.3.2 a preferred supplier arrangement entered into with an independent supplier under section 233 of the Local Government Regulation.

6.12 An independent supplier is an entity other than a subsidiary (a relevant subsidiary) of LGAQ (Local Buy) Ltd. or the associated company under the Corporations Act.



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- 6.13 Despite subsection (2)(b), an LGA arrangement may include a contract with a relevant subsidiary from a register of prequalified suppliers or a preferred supplier arrangement with a relevant subsidiary if the arrangement is approved by the Minister.
- 6.14 For deciding whether to approve an LGA arrangement under subsection (iv), the Minister—
 - 6.14.1 must have regard to the sound contracting principles; and
 - 6.14.2 may ask LGAQ (Local Buy) Ltd. Or the associated company to give the Minister information or documents relevant to the arrangement.
- 6.15 In regard to LGA arrangements, Council recognises that:
 - 6.15.1 The arrangements are entered into as a result of legislated market testing processes which ensure that the price and other relevant terms under these contracts are always equal to or better than the price and terms available which would be available under a separate call for tenders or quotations; and
 - 6.15.2 Acknowledges that these contracts can be accessed immediately so that there is no time delay as occurs where tenders or quotations are sought.

7. Other exemptions to threshold limits

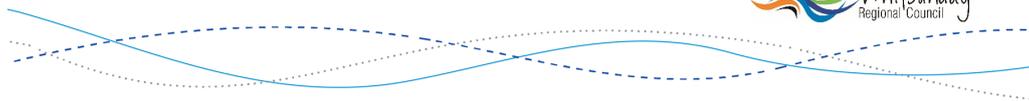
- 7.1 In accordance with section 235 of the Local Government Regulation, Council may enter into a contract for a Medium or Large-Sized Contractual Arrangement without first seeking written quotes or inviting tenders if:
 - 7.1.1 the local government resolves it is satisfied that there is only 1 supplier reasonably available;
 - 7.1.2 the local government resolves that, because of the specialised or confidential nature of the services that are sought, it would be impractical or disadvantageous for the local government to invite quotes or tenders; or
 - 7.1.3 a genuine emergency exists; or
 - 7.1.4 the contract is for the purchase of goods and is made by auction; or
 - 7.1.5 the contract is for the purchase of second-hand goods; or
 - 7.1.6 the contract is made with, or under an arrangement with, a government agency.

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

- 8.1 Council cannot enter into a valuable non-current asset contract unless it first:
 - 8.1.1 invites written tenders for the contract in accordance with the tender process set out section 228 of the Regulation; or
 - 8.1.2 offers the non-current asset for sale by auction.

9. Exceptions for valuable non-current asset contracts

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



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- 9.1.1 the valuable non-current asset:
 - 9.1.1.1 was previously offered for sale by tender or auction and was not sold; and
 - 9.1.1.2 is sold for more than the highest tender or auction bid that was received; or
- 9.1.2 the valuable non-current asset is disposed of to:
 - 9.1.2.1 a government agency; or
 - 9.1.2.2 a community organisation; or
- 9.1.3 For the disposal of land or an interest in land:
 - 9.1.3.1 the land will not be rateable land after the disposal; or the land is disposed of to a person whose restored enjoyment of the land is consistent with Aboriginal tradition or Island custom; or
 - 9.1.3.2 the disposal is for the purpose of renewing the lease of land to the existing tenant of the land; or
 - 9.1.3.3 the land is disposed of to a person who owns adjoining land if:
 - 9.1.3.3.1 the land is not suitable to be offered for disposal by tender or auction for a particular reason, including:
 - 9.1.3.3.2 for example, the size of the land or the existence of particular infrastructure on the land; and
 - 9.1.3.3.3 there is not another person who owns other adjoining land who wishes to acquire the land; and
 - 9.1.3.3.4 it is in the public interest to dispose of the land without a tender or auction; and
 - 9.1.3.3.5 the disposal is otherwise in accordance with sound contracting principles; or
- 9.1.4 all or some of the consideration for the disposal is consideration other than money, for example, other land given in exchange for the disposal, if:
 - 9.1.4.1 it is in the public interest to dispose of the land without a tender or auction; and
 - 9.1.4.2 the disposal is otherwise in accordance with sound contracting principles; or
- 9.1.5 the disposal is for the purpose of a lease for a telecommunication tower; or
- 9.1.6 the disposal is of an interest in land that is used as an airport or for related purposes if:
 - 9.1.6.1 it is in the public interest to dispose of the interest in land without a tender or auction; and
 - 9.1.6.2 the disposal is otherwise in accordance with sound contracting principles; or



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Procurement Policy	
Endorsed by Council	

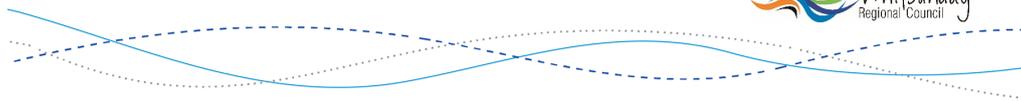
- 9.1.7 for the disposal of a valuable non-current asset, other than land, by way of a trade-in for the supply of goods or services to the local government:
 - 9.1.7.1 the supply is, or is to be, made under this part; and
 - 9.1.7.2 the disposal is, or is to be, part of the contract for the supply; or
 - 9.1.7.3 for the disposal of a valuable non-current asset by the grant of a lease—the grant of the lease has been previously offered by tender or auction, but a lease has not been entered into; or
 - 9.1.7.4 the Minister exempts the local government from complying with section 227.
- 9.2 An exception mentioned in the Local Government Regulation - Section 236 - subsection (1)(a) to (e) applies to a local government disposing of a valuable non-current asset only if, before the disposal, the local government has decided, by resolution, that the exception may apply to the local government on the disposal of a valuable non-current asset other than by tender or auction.
- 9.3 A local government may only dispose of land or an interest in land under this section if the consideration for the disposal would be equal to, or more than, the market value of the land or the interest in land, including the market value of any improvements on the land.
- 9.4 However, subsection (3) does not apply if the land or interest in land is disposed of under subsection (1)(b), (1)(c)(ii) or (1)(f).
- 9.5 For subsection (3), a written report about the market value of land or an interest in land from a valuer registered under the Valuers Registration Act 1992 who is not an employee of the local government is evidence of the market value of the land or the interest in land.
- 9.6 An exemption under subsection (1)(f) may be given subject to conditions.

Delegations

- 9.10 The Chief Executive Officer implements Council's policies and decisions e.g., Spending in accordance with the adopted budget.
- 9.11 Other officers may only incur expenditure on behalf of Council if:
 - 9.11.1 The officer has been granted the financial and/or contractual delegation by the Chief Executive Officer and this delegation has been recorded in the Delegation of Authority Register; and
 - 9.11.2 The expenditure is provided for in Council's budget.
- 9.12 By signing or approving a requisition/purchase order all officers are confirming that they have taken full notice of this policy and will comply with all of the requirements of this policy. The Delegation Authority is available on the Council's intranet.

10 Publishing details of contracts entered that exceed \$200,000 (Excluding GST)

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



Attachment 2.16.1 Procurement Policy



STRATEGIC POLICY: Governance	
Procurement Policy	
Endorsed by Council	

11 Probity Auditor/Advisor

- 11.1 For projects over **\$5,000,000 (Excluding GST)** and/or whose risk score requires, the appointment of an external Probity Auditor/advisor may be required.
- 11.2 The purchase of equipment such as items listed within Councils Fleet and Plant replacement program are excluded from this requirement.

12 Variations

- 12.1 A variation is an agreed amendment to a contract that changes the original terms, conditions, or scope of the contract. For the purpose of this policy, variation refers solely to a financial deviation from original contract value. The contract can be a Council purchase order or agreement signed by an Authorised Delegate with an external service provider/organisation. Other variations such as non-financial scope changes, extension of time etc. are to be managed by delegated council officers.
- 12.2 Variation procedures for contracts are as follows:
 - 12.2.1 Each variation can only be approved in writing by a delegated officer up to their authorised financial and contractual delegation;
 - 12.2.2 The delegated officer must verify that funds are in approved budgets to meet the costs prior to the variation being actioned;
 - 12.2.3 Each variation requires an additional line item on the purchase order stating the change in scope and cost; and
 - 12.2.4 Officers must ensure that the contract variations are not of such a level that they significantly change the contract requirements and/or substantial parts of the original procurement. If this is the case, it may be necessary to undertake another procurement process if the revised arrangements are substantially different to those selected during the original procurement.

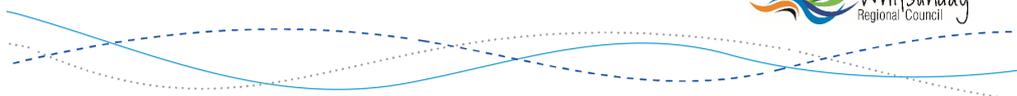
14 Mates in Construction

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

The MIC program is designed to:

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

15 Building and Construction Works



Attachment 2.16.1 Procurement Policy



STRATEGIC POLICY: Governance	
Procurement Policy	
Endorsed by Council	

15.1 Council has adopted the Queensland Government Prequalification (PQC) System framework for building works over \$10 million and/or for projects with a PQC Service Risk Score of 2 or higher.

Related Policies and Legislation

- Competition and Consumer Act 2010*
- Local Government Act 2009*
- Local Government Regulation 2012
- Public Sector Ethics Act 1994*
- Trade Practices Act 1974*
- Work Health and Safety Act 2011*
- Code of Conduct for Employees
- Delegation of Powers Policy
- Fraud and Corruption Control Policy
- Purchasing Card Policy

Definitions

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

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

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

Council refers to the Whitsunday Regional Council

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

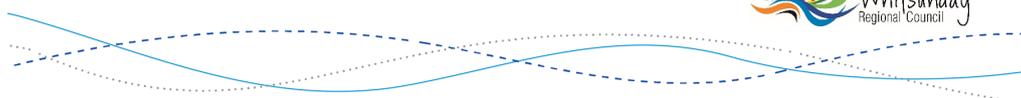
Large-Sized Contractual Arrangement means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, \$200,000 or more in a financial year or over the proposed term of the contractual arrangement.

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

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

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

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



Attachment 2.16.1 Procurement Policy



STRATEGIC POLICY: Governance	
Procurement Policy	
Endorsed by Council	

Regulation means the Local Government Regulation 2012 (Qld).

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

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

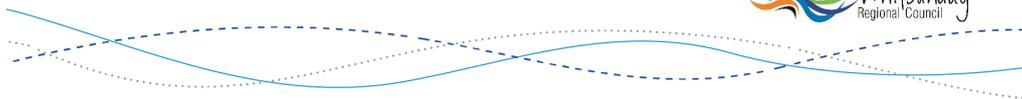
Sound Contracting Principles means those principles set out at section 104(3) of the Act.

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

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

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

COUNCIL POLICY			
Date Adopted by Council		Council Resolution	
Effective Date	1 July 2025	Next Review Date	
Responsible Officer(s)	Executive Manager Procurement, Property and Fleet	Revokes	



2.17 - Dividend Policy

PURPOSE

To present for adoption the Dividend Policy for 2025/26 financial year.

OFFICER'S RECOMMENDATION

That Council resolve to adopt the Dividend Policy – Business Activities (**Attachment 2.17.1**) for the 2025/26 financial year.

RESOLUTION SM2025/06/18.16

Moved By: CR J CLIFFORD

Seconded By: CR J FINLAY

That Council resolve to adopt the Dividend Policy – Business Activities (Attachment 2.17.1) for the 2025/26 financial year.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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This is page 234

Attachment 2.17.1 Dividend Policy Business Activities



|                                              |  |
|----------------------------------------------|--|
| <b>STRATEGIC POLICY: Finance</b>             |  |
| <b>Dividend Policy – Business Activities</b> |  |
| <b>Endorsed by Council</b>                   |  |

**Purpose**

The establishment of this policy is consistent with the *Local Government Act 2009 (Qld)* in regard to the principles of the National Competition Policy reform.

National Competition Policy reform in the area of commercialisation requires that activities established as Significant and Prescribed business activities operate similarly to businesses in the private sector.

In line with the commercialisation of these business activities, this policy provides guidelines for the dividend (*return to ratepayer*) from each significant and prescribed business activity that the National Competition Policy applies to.

**Scope**

To establish parameters for determining the actual dividend (return to ratepayer) payable by each significant and prescribed business activity each year.

**Policy Statement**

1 Philosophy

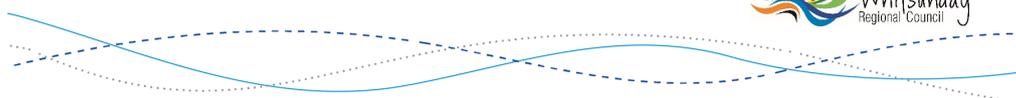
- 1.1 Significant & Prescribed Business Activities of Council may return a dividend (return to ratepayer) to Council in recognition that these business units have been established to provide a return on investment to the General operations of Council reducing the overall reliance on rates and charges revenue.
- 1.2 Funds earned by Council from the General fund through dividends (return to ratepayer) can be utilised to provide enhanced services and infrastructure to the people of the Whitsunday Region.
- 1.3 This policy will be reviewed annually to consider the needs of individual business units (including projected capital investment requirements) and the general economic and environmental conditions impacting on the performance of the business units.

2 Principles

- 2.1 Enhance transparency and hence, accountability around the performance of Council's Business Activities management in maximising efficiencies.
- 2.2 Allow Council to determine how to best use its return on investment rather than simply retaining it within a Business Activity.
- 2.3 Promote efficient financing of capital expenditure.
- 2.4 To be consistent with competitive neutrality and National Competition Policy ensuring a target of Upper Bound pricing to allow price setting to recover the cost of capital using a Weighted Average Cost of Capital calculation.

3 Methodology

- 3.1 The declaration of dividends (return to ratepayer), dependent upon the earnings and financial requirements of the business activities to fund future growth as outlined in their performance plan, the debt redemption requirements, the financial condition of the business activities, and such other factors the Council may consider appropriate in the circumstances.
- 3.2 The formula for calculating the dividend is **DP = DPR x NRE**



Attachment 2.17.1 Dividend Policy Business Activities



|                                              |  |
|----------------------------------------------|--|
| <b>STRATEGIC POLICY: Finance</b>             |  |
| <b>Dividend Policy – Business Activities</b> |  |
| <b>Endorsed by Council</b>                   |  |

Where:

- The dividend payout [\$] is **DP**
- The dividend payout ratio [%] is **DPR**
- The net result (after other agreed exclusions) [\$] is **NRE**

- 3.3 Reviewing each year with Council, the dividend payout ratio (%) to Council, following collaboration between Council and the Business Activity.
- 3.4 In conjunction with the review, consideration will be given to the implication of future financial forecasts.
- 3.5 Approving the dividend payout ratio for each business activity annually as part of the approval process for the annual performance plan and budget.
- 3.6 Including a budget estimate for business activities for the current year's dividend based upon the dividend payout ratio agreed in the annual performance plan review. The dividend will therefore relate directly to the earnings result for the budget year.
- 3.7 The transfer of dividends, through monthly journals and recognition, to Council by the business activities will be reflected in the final, audited financial position. The final transfer will be processed once earnings for the year have been finalised, based upon the application of the agreed dividend payout ratio.

### Related Polices and Legislation

- Local Government Act 2009 (Qld) (Act)
- Local Government Regulation 2012 (Qld) (Regulation)
- Council's 2025/26 Budget
- Business Activity Policy
- Annual Performance Plans
- Council's Long Term Financial Forecast

### Definitions

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

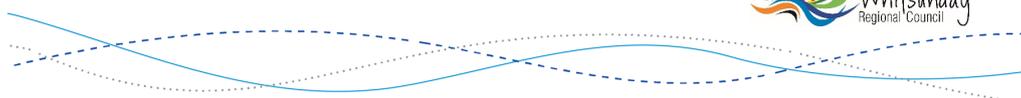
**Competitive Neutrality Principle:** As per s33 of the Local Government Regulation 2012

**Lower Bound Pricing:** As per s41 (6) of the *Local Government Regulation 2012* excluding s41 (6) (e).

**National Competition Policy:** Refers to the Policy provided by the National Competition Council Australia.

**Return to Ratepayer:** A percentage of either capital investment, net profit or a fixed amount per Business Activity as determined by Council.

**Significant and Prescribed Business Activities** Business activities of a local government that are conducted in competition, or potential competition, with the private sector and meet expenditure thresholds prescribed under the Regulation. Those that are identified in the Business Activities Policy of Council



Attachment 2.17.1 Dividend Policy Business Activities

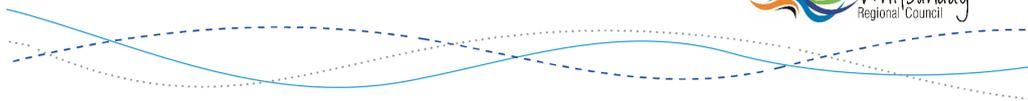


|                                              |  |
|----------------------------------------------|--|
| <b>STRATEGIC POLICY: Finance</b>             |  |
| <b>Dividend Policy – Business Activities</b> |  |
| <b>Endorsed by Council</b>                   |  |

**Upper Bound Pricing:** As per s41 (6) of the *Local Government Regulation 2019*.

**Weighted Average Cost of Capital (WACC):** the general form of the opportunity cost of capital (or discount rate) most commonly used and accepted in regulatory practice in Australia, and is the weighted sum of the costs of debt and equity finance where: the weights are the market values of debt and equity expressed as shares of the entity's funding mix; the cost of debt is based on a 'benchmark' capital structure, and the cost of equity is estimated using the Sharpe-Lintner Capital Asset Pricing Model (CAPM)

| COUNCIL POLICY                 |                            |                           |  |
|--------------------------------|----------------------------|---------------------------|--|
| <b>Date Adopted by Council</b> |                            | <b>Council Resolution</b> |  |
| <b>Effective Date</b>          | 1 July 2025                | <b>Next Review Date</b>   |  |
| <b>Responsible Officer(s)</b>  | Manager Financial Services | <b>Revokes</b>            |  |



**2.18 - Community Donations and Support Policies**

**PURPOSE**

To outline Council's approach to the support to be provided to community groups through donations, grants, and sponsorships for the coming financial year.

**OFFICER'S RECOMMENDATION**

That Council adopt the following policies:

- a. Community Donations Policy (**Attachment 2.18.1**)
- b. Community Grants Policy (**Attachment 2.18.2**)
- c. Community Sponsorship Policy (**Attachment 2.18.3**)

**RESOLUTION SM2025/06/18.17**

**Moved By: CR J COLLINS**

**Seconded By: CR M WRIGHT**

That Council adopt the following policies:

- a. Community Donations Policy (**Attachment 2.18.1**)
- b. Community Grants Policy (**Attachment 2.18.2**)
- c. Community Sponsorship Policy (**Attachment 2.18.3**)

**MEETING DETAILS**

The motion was Carried 6 / 1.

Cr Bauman called for a division.

**CARRIED**

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This is page 238

Attachment 2.18.1 Community Grants Policy



STRATEGIC POLICY: Governance	
Community Grants Policy	
Endorsed by Council	

Purpose

This policy is designed to outline council's commitment to supporting communities in the region by providing financial and/or in-kind assistance to activities that build community capacity, encourage participation and make a positive and ongoing contribution to the region.

This policy also guides the administration of council's grant programs ensuring grants:

1. Assist council to achieve its strategic goals and identified key initiatives; and
2. Align with the intent of the Local Government Act 2009 and the Local Government Regulation 2012, which states that grants will be used for a purpose that is in the public interest.

Scope

This policy applies to Councillors and employees of the Whitsunday Regional Council when Council gives, or proposes, to give a grant to a community organisation.

Guiding Principles

1. Grants to community organisations
 - 1.1 This policy supports the distribution of funds in an equitable, transparent and sustainable manner.
 - 1.2 Council may provide grants only when:
 - 1.2.1 The grant is appropriate having regard to other priorities and available resources.
 - 1.2.2 The receiving community organisation or entity meet the eligibility criteria set out in this policy and in the supporting guidelines for the specific funding program.
 - 1.2.3 The grant will be used for a purpose that is in the public interest.
 - 1.2.4 The grant will meet a community and/or social need in the local community.
 - 1.2.5 Funding is to be capped at one (1) application per Organisation/Junior Elite Athlete, including Community Donations and Community Sponsorship per financial year.
 - 1.3 Council offers grants in the following categories:
 - 1.3.1 Financial Support for a Junior Elite Athlete
 - 1.3.2 Facility Management
 - 1.3.3 Regional Arts Development Fund (RADF)
 - 1.3.4 Special Projects
 - 1.3.5 Sport and Recreation Club
2. Current grant details are outlined on council's website.
 - 2.1 The grant may be any of the following types:
 - 2.1.1 a monetary payment;
 - 2.1.2 in kind support undertaken by the Council to a specified value.
3. Conflict of interest



Attachment 2.18.1 Community Grants Policy



STRATEGIC POLICY: Governance	
Community Grants Policy	
Endorsed by Council	

3.1 To ensure an accountable and transparent assessment process is maintained, Councillors, and Council Officers assessing grant applications are required to declare any declarable and prescribed conflict of interests prior to the assessment process commencing. This may include a personal connection with any applicant or personal involvement with any organisation.

Anyone having a conflict of interest should not debate, be involved in any discussions, or vote on any matter relating to the application.

4. Grant Program Process

4.1 Each funding program in section three must adhere to the following processes:

- 4.1.1 guidelines and criteria;
- 4.1.2 application form;
- 4.1.3 assessment process; and
- 4.1.4 accountability requirements.

4.2 In the circumstance that an organisation or individual has not complied with acquittal timeframes and requirements in accordance with a grant agreement, the follow actions will be considered:

- 4.3 If the grant remains unacquitted the grant recipient will be made ineligible to apply for future council sponsorship for a period of at least three years.
- 4.4 At the discretion of the Chief Executive Officer, action may be taken to recover unacquitted funds.

Applicable Legislation

Local Government Act 2009 QLD
Local Government Regulation 2012

Definitions

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

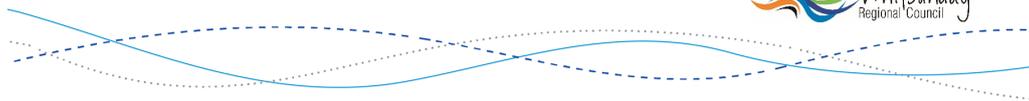
Council refers to the Whitsunday Regional Council

Employee refers to any staff member, contractor, volunteer etc. of the Council.

Community Organisation see Local Government Regulation 2012

Eligible Community Organisation means a community organisation that:

- 1. is an incorporated not-for-profit organisation or a company limited by guarantee that has been endorsed by the Australian Taxation Office as a charity, tax exempt fund or deductible gift recipient.
- 2. Note - Unincorporated groups are eligible to apply, providing that their application is made through an eligible community organisation acting as an auspice.
- 3. has public liability insurance over \$20 million.
- 4. has acquitted all previous Whitsunday Regional Council grants.
- 5. has no outstanding debt to Council.
- 6. has more than 80% of members and/or recipients who are residents within the Whitsunday local government area.



Attachment 2.18.1 Community Grants Policy



STRATEGIC POLICY: Governance	
Community Grants Policy	
Endorsed by Council	

is not:

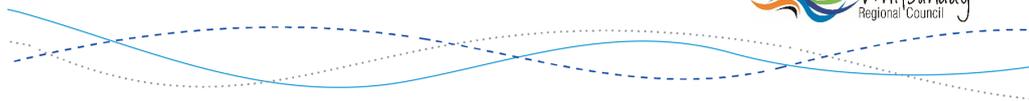
- 6.1 a State or a government entity, including a government entity or its subsidiary under the Government Owned Corporations Act 1993;
- 6.2 a community organisation with a licence under the *Gaming Machine Act 1991*, a licence under the *Keno Act 1996* and/or a licence under the *Wagering Act 1998*;
- 6.3 a community organisation with a liquor licence, other than a Community Club Licence and/or a Community – Other Licence, under the Liquor Act 1992 Queensland;
- 6.4 a religious body or religious organisation declared by the Governor-General by proclamation pursuant to the Marriage Act 1961 (Cwlth) to be a recognised denomination for the purposes of the Commonwealth Act.
- 6.5 An entity that is funded or subsidised by the State or Federal governments, including educational organisations, or a political party under the Electoral Act 1992.

Funded entity means an eligible community organisation approved by the Council to receive a grant.
Grant Agreement means a written agreement between a funded entity and the Council about giving a grant.

Related Polices and Legislation

N/A

COUNCIL POLICY			
Date Adopted by Council		Council Resolution	
Effective Date	01 July 2025	Next Review Date	
Responsible Officer(s)	Director Community Services and Facilitation	Revokes	



Attachment 2.18.2 Community Sponsorship Policy



STRATEGIC POLICY: Governance	
Community Sponsorship Policy	
Endorsed by Council	

Purpose

The purpose of this policy is to provide a framework that defines the parameters under which Council will provide sponsorship to eligible community organisations, including measures that ensure risks are managed and commitments do not exceed annual budgetary limits, as well as protecting the reputation of Council.

Scope

This policy applies to all sponsorships where Council is the sponsoring entity. It applies to Councillors, employees of the Council and those organisations wishing to obtain a sponsorship from Council.

Policy Statement

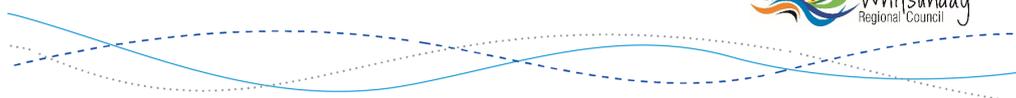
Councillors and employees must be mindful at all times of their obligation to maintain public confidence in Council administration and must be aware that acceptance of any gift or benefit from an external party may, or may be seen to, affect the performance of official duties, or influence, or be seen to influence, their decision-making or behaviour.

Councillors and employees must not ask for or encourage the giving of any form of gift or benefit in connection with the performance of their official duties. This includes entering any discretionary competitions which involve a prize.

Any gift or benefit accepted, regardless of monetary value, implies, or may imply, a relationship which may interfere with objectivity and independence.

Guiding Principles

- 1.1 Council may invest in a sponsorship which provides identified benefits to the Whitsunday community and aligns with Council's Corporate Plan, statutory requirements and in accordance with budgetary allocations, policies and procedures.
- 1.2 If a request for sponsorship is received by Council, the request is to be assessed against the following key principles:
 - 1.2.1 Community Benefit - sponsorships must provide an identified economic, social, cultural or environmental benefit to the Whitsunday community.
 - 1.2.2 Corporate Plan - sponsorships must align with the Corporate Plan and Council policies.
 - 1.2.3 Risk Assessment - Council must consider issues such as reputational risk, potential conflicts of interest and financial investment versus return.
 - 1.2.4 Fairness and Consistency - sponsorship commitments will take into consideration the need to support activities or programs across all townships in the region.
 - 1.2.5 Not for Profit - Council will have the right to prioritise sponsorship commitments to activities or programs managed by not for profit groups.
 - 1.2.6 Sponsorship is separate from Council's other funding programs stipulated in the Community Grants Policy and the Community Donations Policy as grants and donations are provided to recipients with no expectation of a commercial return for Council and/or the community.



Attachment 2.18.2 Community Sponsorship Policy



STRATEGIC POLICY: Governance	
Community Sponsorship Policy	
Endorsed by Council	

- 1.3 A Sponsorship proposal and associated documents must be submitted to Council for review at least eight (8) weeks prior to the event.
- 1.4 All sponsorship proposals with a value up to and including \$20,000 (including cash and/or in kind contributions), can be approved under delegation by the CEO and/or Director, provided that such sponsorship complies with this policy.
- 1.5 For all sponsorship proposals with a value over \$20,000 (including cash and/or in kind contributions), approval must be by Council resolution.
- 1.6 Submission of an agenda report will be provided to monthly Ordinary Council Meetings for noting of sponsorships that have been approved for the respective months.
- 1.7 Eligible Community Organisations may make no more than one (1) application for a sponsorship, including Community Donations and Community Grants per financial year.

2. Suitable Sponsorship Recipients

- 2.1 Council shall only enter into sponsorships with potential recipients if the objectives and activities of the potential recipients are compatible with Council's legislative requirements, vision, plans, policies and cultural values.

3. Eligible Activities/Events or Programs

- 3.1 Council may consider sponsorship for:
 - 3.1.1 Major sport/recreation events.
 - 3.1.2 Community/cultural events.
 - 3.1.3 Trade shows.
 - 3.1.4 Business awards/conferences; and
 - 3.1.5 Initiatives from other Government Agencies.

4. Ineligible Activities/Events or Programs

- 4.1 Council will not consider sponsorship for activities/events or programs that:
 - 4.1.1 Are organised by political or religious organisations (not including charities that are run by religious groups);
 - 4.1.2 Conflict with State or Federal legislation or directions.
 - 4.1.3 Excludes or offends minority community groups.
 - 4.1.4 Could present a hazard to the community or the environment.
 - 4.1.5 Promotes gambling, smoking and/or consumption of other addictive substances.
 - 4.1.6 May misrepresent Council's sponsorship motives.
 - 4.1.7 Are held outside the region's boundaries or, where the majority of the audience is external to the region.



Attachment 2.18.2 Community Sponsorship Policy



STRATEGIC POLICY: Governance	
Community Sponsorship Policy	
Endorsed by Council	

5. Levels of Sponsorship

5.1 For the purposes of this policy, a sponsorship will be defined as:

5.1.1 Minor - the sponsorship has a value up to and including \$5,000 or

5.1.2 Major - the sponsorship has a value of more than \$5,000.6. The Agreement

6.1 For all sponsorships above \$5,000 the sponsorship recipient must enter into a contract with Council, in writing, that sets out:

6.1.1 The mutual benefits of entering into this agreement.

6.1.2 The terms and conditions of the sponsorship for both parties.

6.1.3 The financial accountability requirements.

6.1.4 The agreed performance measure for assessment, post the activity/event or program.

6.1.5 The consequences of change of circumstance of either party.

6.1.6 The provision for termination or suspension of the agreement; and

6.1.7 The acquittal requirements.

7. Recognition of Council's Contribution

7.1 As part of any sponsorship, Council will be publicly acknowledged as a contributor. This recognition may include, but is not limited to:

7.1.1 Acknowledgement in media releases and promotional activities.

7.1.2 Brand exposure at events or associated functions.

7.1.3 Opportunities for Council to do onsite promotion during events; and

7.1.4 Opportunities for Council participation in formal ceremonies.

8. The Acquittal Process

8.1 As part of any sponsorship, the successful recipient must acquit the use of Council's contributions in a method determined by Council. The acquittal will require, but is not limited to, the provision of a report to Council detailing:

8.1.1 How the sponsorship funds were expended; and

8.1.2 Council's recognition at the event.

The acquittal must be signed by two committee members of the organisation e.g. President and Treasurer. Failure to provide an acquittal by the given due date will exclude the sponsorship recipient from receiving funds from Council in the future.

Related Polices and Legislation

- *Local Government Act 2009 QLD*
- Local Government Regulation 2012
- Whitsunday Regional Council Sponsorship Agreement
- Community Grants Policy



Attachment 2.18.2 Community Sponsorship Policy



STRATEGIC POLICY: Governance	
Community Sponsorship Policy	
Endorsed by Council	

- Community Donations Policy

Definitions

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

Council refers to the Whitsunday Regional Council.

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

Community/cultural events refer to larger sized events, such as festivals and exhibitions, that provide opportunities for the Whitsunday community to enjoy artistic endeavours including the arts, music, performance and/or those events that are of a cultural or heritage nature.

Initiatives from other Government Agencies refers to events/activities that may be of national or statewide significance that require Council's involvement.

Major sport/recreation events refer to those events that attract significant participation from outside the region and/or raise the profile of the region through the sport/recreation networks.

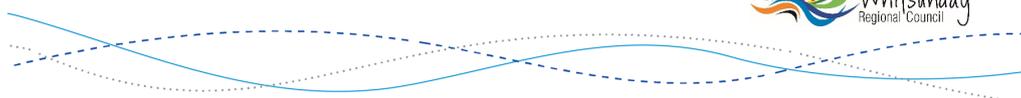
Sponsorship refers to a contractual business agreement under which a sponsor (Council) provides assistance, either through cash and/or in kind, in return for specified commercial benefits provided by the sponsorship recipient.

Sponsorship recipient refers to an individual or organisation that receives a contribution from Council, cash and/or in kind, as part of a sponsorship.

Trade shows refer to events specific to a particular type of industry or related groups of industries.

Eligible Community Organisation means a community organisation that:

1. is an incorporated not-for-profit organisation or a company limited by guarantee that has been endorsed by the Australian Taxation Office as a charity, tax exempt fund or deductible gift recipient.
 2. Note - Unincorporated groups are eligible to apply, providing that their application is made through an eligible community organisation acting as an auspice.
 3. has public liability insurance over \$20 million.
 4. has acquitted all previous Whitsunday Regional Council funding support as required.
 5. has no outstanding debt to Council.
 6. has more than 80% of its members residing within the Whitsunday local government area
- is not:
- 6.1 a State or a government entity, including a government entity or its subsidiary under the Government Owned Corporations Act 1993; or
 - 6.2 a community organisation with a licence under the *Gaming Machine Act 1991*, a licence under the *Keno Act 1996* and/or a licence under the *Wagering Act 1998*;



Attachment 2.18.2 Community Sponsorship Policy



STRATEGIC POLICY: Governance	
Community Sponsorship Policy	
Endorsed by Council	

- 6.3 a community organisation with a liquor licence, other than a Community Club Licence and/or a Community – Other Licence, under the Liquor Act 1992 Queensland;
- 6.4 a political party under the Electoral Act 1992; or
- 6.5 a religious body or religious organisation declared by the Governor-General by proclamation pursuant to the Marriage Act 1961 (Cwlth) to be a recognised denomination for the purposes of the Commonwealth Act.

COUNCIL POLICY			
Date Adopted by Council		Council Resolution	
Effective Date	01 July 2025	Next Review Date	
Responsible Officer(s)	Director Community Services and Facilitation	Revokes	



Attachment 2.18.3 Community Donations Policy



STRATEGIC POLICY: Governance	
Community Donations Policy	
Endorsed by Council	

Purpose

This policy is designed to outline council's commitment to supporting communities in the region by providing financial and/or in-kind assistance to activities that build community capacity, encourage participation and make a positive and ongoing contribution to the region.

This policy also guides the administration of council's donation program ensuring donations:

- 1) Assist Council to achieve its strategic goals and identified key initiatives; and
- 2) Align with the intent of the Local Government Act 2009 and the Local Government Regulation 2012, which states that funding will be used for a purpose that is in the public interest.

Scope

This policy applies to Councillors and employees of the Whitsunday Regional Council when Council gives, or proposes, to give a donation to a community organisation.

Guiding Principles

1. Donations to Community Organisations

- 1.1 This policy supports the distribution of funds or in-kind support to eligible Community Organisations in an equitable, transparent and sustainable manner.
- 1.2 Council may provide donations only when:
 - 1.2.1 The donation is appropriate having regard to other priorities and available resources.
 - 1.2.2 The receiving community organisation or entity meet the eligibility criteria set out in this policy.
 - 1.2.3 The donation will be used for a purpose that is in the public interest.
 - 1.2.4 The donation will meet a community and/or social need in the local community.
- 1.3 Council may consider providing donations for:
 - 1.3.1 Development Application Fees
 - 1.3.2 Event Application Fees
 - 1.3.3 Food, Local Law and Trade Waste Licence Fees
 - 1.3.4 Green Waste & General Waste Disposal Fees
 - 1.3.5 To support activities/events and endeavours of eligible Community Organisations.
- 1.4 The donation may be any of the following types:
 - 1.4.1 a monetary payment; or
 - 1.4.2 in-kind support undertaken by the Council to a specified value.
- 1.5 Eligible Community Organisations may make no more than one application for a Community Donation, including Community Grants and Community Sponsorships per financial year.

N.B: Exceptions may/will be recognised for ongoing support to applications and fees associated with the ongoing use of Council buildings, facilities, open spaces on a case-by-case basis in line with the intent of this policy.



Attachment 2.18.3 Community Donations Policy



STRATEGIC POLICY: Governance	
Community Donations Policy	
Endorsed by Council	

- 1.6 Council may, at its discretion, consider requests for events/activities of significance without impacting the limit in clause 1.5.
- 1.7 All donation proposals with a value up to and including \$20,000 (including cash and/or in kind contributions), can be approved under delegation by the CEO and/or Director, provided that such sponsorship complies with this policy.
- 1.8 For all sponsorship proposals with a value over \$20,000 (including cash and/or in-kind contributions), approval must be by Council resolution.
- 1.9 Submission of an agenda report will be provided to monthly Ordinary Council Meetings for noting of donations that have been approved for the respective months.

2. Conflict of Interest

- 2.1 To ensure an accountable and transparent assessment process is maintained, Councillors, and Council Officers assessing donation applications are required to declare any declarable and prescribed conflict of interests prior to the assessment process commencing. This may include a personal connection with any applicant or personal involvement with any organisation. Anyone having a conflict of interest should not debate, be involved in any discussions, or vote on any matter relating to the application.

3. Donation Application Process

- 3.1 Applications for donations must be in writing on the approved Donation Application Form and be specific as to the type and amount of donation and how the support will be used.

Related Polices and Legislation

Local Government Act 2009

Local Government Regulation 2012, Chapter 5, Part 5

Definitions

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

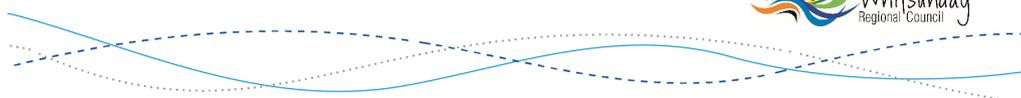
Council refers to the Whitsunday Regional Council

Employee refers to any staff member, contractor, volunteer etc. of the Council.

Community Organisation see Local Government Regulation 2012

Eligible Community Organisation means a community organisation that:

- 1. is an incorporated not-for-profit organisation or a company limited by guarantee that has been endorsed by the Australian Taxation Office as a charity, tax exempt fund or deductible gift recipient.
- 2. Note - Unincorporated groups are eligible to apply, providing that their application is made through an eligible community organisation acting as an auspice.
- 3. Has public liability insurance over \$20 million.
- 4. Has acquitted all previous Whitsunday Regional Council funding support as required.



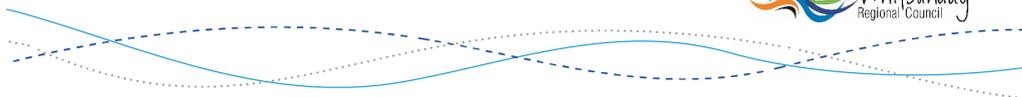
Attachment 2.18.3 Community Donations Policy



STRATEGIC POLICY: Governance	
Community Donations Policy	
Endorsed by Council	

- 5. Has no outstanding debt to Council.
- 6. Has more than 80% of its members residing within the Whitsunday local government area is not:
 - 6.1 a State or a government entity, including a government entity or its subsidiary under the Government Owned Corporations Act 1993; or
 - 6.2 a community organisation with a licence under the *Gaming Machine Act 1991*, a licence under the *Keno Act 1996* and/or a licence under the *Wagering Act 1998*;
 - 6.3 a community organisation with a liquor licence, other than a Community Club Licence and/or a Community – Other Licence, under the Liquor Act 1992 Queensland;
 - 6.4 a political party under the Electoral Act 1992; or an entity that is funded or subsidised by the State or Federal Governments, including educational organisations or
 - 6.5 a religious body or religious organisation declared by the Governor-General by proclamation pursuant to the Marriage Act 1961 (Cwlth) to be a recognised denomination for the purposes of the Commonwealth Act.

COUNCIL POLICY			
Date Adopted by Council		Council Resolution	
Effective Date	01 July 2025	Next Review Date	
Responsible Officer(s)	Director Community Services and Facilitation	Revokes	



2.19 - Application of Code of Competitive Conduct to Business Activities

PURPOSE

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

OFFICER'S RECOMMENDATION

That Council resolves to:

- a) in accordance with section 47(7) of the *Local Government Act 2009* (Qld), apply the Code of Competitive Conduct to Whitsunday Coast Airport, Foxdale Quarry and 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 2.19.1**) for the 2025/26 financial year.

RESOLUTION SM2025/06/18.18

Moved By: CR J COLLINS

Seconded By: CR J CLIFFORD

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

This is page 250

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 2.19.1) for the 2025/26 financial year.**

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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Attachment 2.19.1 Business Activities Policy



|                            |  |
|----------------------------|--|
| 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.



Attachment 2.19.1 Business Activities Policy



|                                   |  |
|-----------------------------------|--|
| <b>STRATEGIC POLICY: Finance</b>  |  |
| <b>Business Activities Policy</b> |  |
| <b>Endorsed by Council</b>        |  |

- 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.

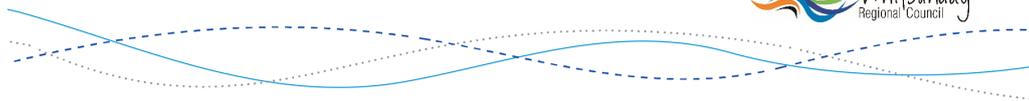
3. Application of the Competitive Neutrality Principle / Code of Competitive Conduct

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.



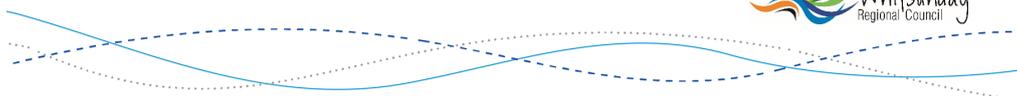
Attachment 2.19.1 Business Activities Policy



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| <b>STRATEGIC POLICY: Finance</b>  |  |
| <b>Business Activities Policy</b> |  |
| <b>Endorsed by Council</b>        |  |

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.



Attachment 2.19.1 Business Activities Policy



|                            |  |
|----------------------------|--|
| 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.

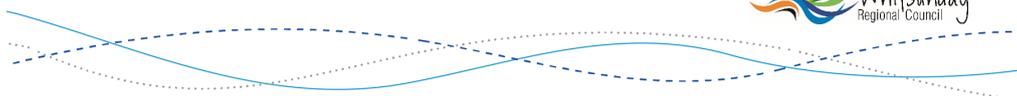
**NCP** refers to National Competitive Policy.

**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.



Attachment 2.19.1 Business Activities Policy



|                                   |  |
|-----------------------------------|--|
| <b>STRATEGIC POLICY: Finance</b>  |  |
| <b>Business Activities Policy</b> |  |
| <b>Endorsed by Council</b>        |  |

**Appendix 1**

**COMMERCIAL BUSINESS ACTIVITIES OF COUNCIL**

| <b>Business Activity</b>        | <b>Classification</b>         | <b>Application</b>               |
|---------------------------------|-------------------------------|----------------------------------|
| 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)           |

| <b>COUNCIL POLICY</b>          |                            |                           |  |
|--------------------------------|----------------------------|---------------------------|--|
| <b>Date Adopted by Council</b> |                            | <b>Council Resolution</b> |  |
| <b>Effective Date</b>          | 01 July 2025               | <b>Next Review Date</b>   |  |
| <b>Responsible Officer(s)</b>  | Manager Financial Services | <b>Revokes</b>            |  |



## 2.20 - Performance Plans - Business Activities

### 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.

### 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 2.20.1 to 2.20.7**).

### RESOLUTION SM2025/06/18.19

Moved By: CR J CLIFFORD

Seconded By: CR M WRIGHT

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 2.20.1 to 2.20.7**).

### MEETING DETAILS

The motion was Carried 7 / 0.

**CARRIED**

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Attachment 2.20.1 Annual Performance Plan - 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.

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water

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).

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water



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

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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

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water

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

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water



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 Pressue 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

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water



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

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Attachment 2.20.1 Annual Performance Plan - Whitsunday Water



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		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

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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

Attachment 2.20.1 Annual Performance Plan - Whitsunday Water

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



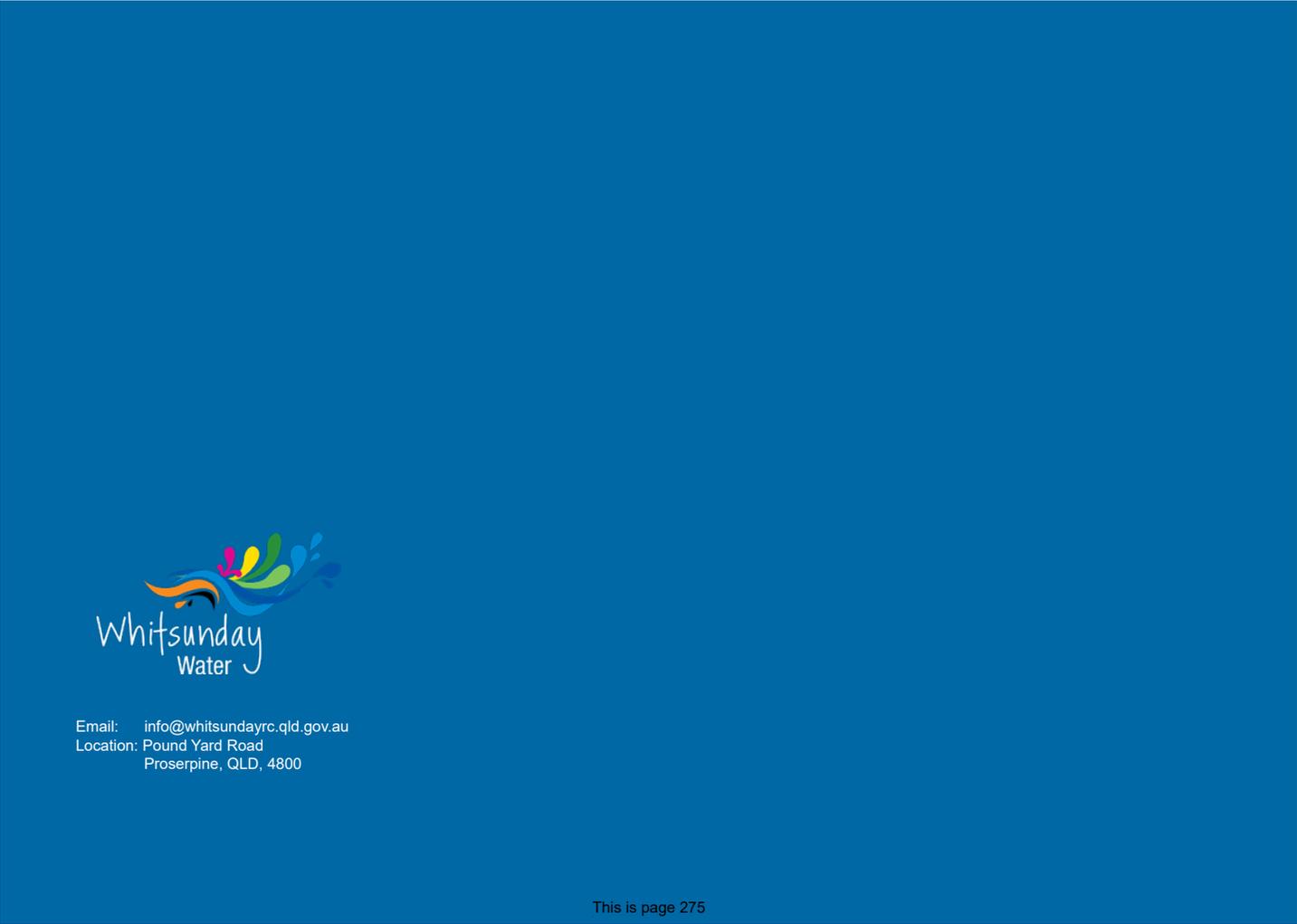
Attachment 2.20.1 Annual Performance Plan - Whitsunday Water

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%) Return to Ratepayer	1,749,437 2,900,000	1,510,822 0	1,699,089 0	1,663,063 0
Retained surplus (deficit) at period end	1,182,020	3,525,252	3,964,540	3,880,480
Community Services Obligations: Pensioner rebate Community service clubs Trade waste subsidies & access charges foregone	161,782 155,316 516,155	165,827 159,199 529,059	169,972 163,179 542,285	174,222 167,258 555,842
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

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Attachment 2.20.1 Annual Performance Plan - Whitsunday Water



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Attachment 2.20.2 Annual Performance Plan - Waste and 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.

Attachment 2.20.2 Annual Performance Plan - Waste and Recycling Services

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

Attachment 2.20.2 Annual Performance Plan - Waste and Recycling Services



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

Attachment 2.20.2 Annual Performance Plan - Waste and Recycling Services

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



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Attachment 2.20.2 Annual Performance Plan - Waste and Recycling Services



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	

Attachment 2.20.2 Annual Performance Plan - Waste and Recycling Services



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.

Attachment 2.20.2 Annual Performance Plan - Waste and Recycling Services

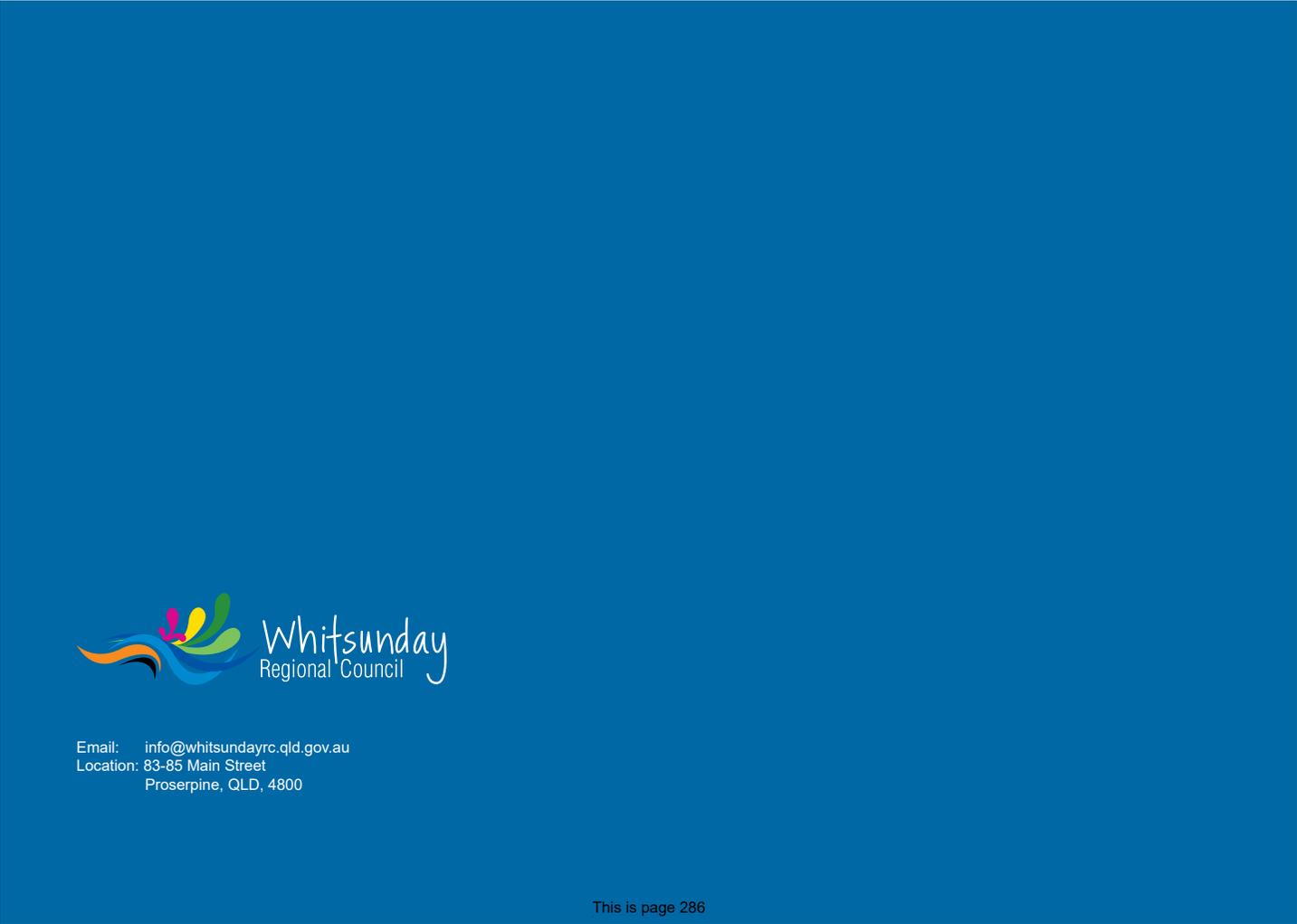


Financial Targets

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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Email: info@whitsundayrc.qld.gov.au
Location: 83-85 Main Street
Proserpine, QLD, 4800



Attachment 2.20.3 Annual Performance Plan - 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

Attachment 2.20.3 Annual Performance Plan - Whitsunday Coast Airport

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 3.1.1 18 June 2025 - Unconfirmed Special Meeting Minutes

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				
		Opening Balance as at 30 June 25 \$	Repayment \$	Closing Balance \$	Interest Payments \$	Finance Costs \$
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

Attachment 2.20.3 Annual Performance Plan - Whitsunday Coast Airport



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).

Attachment 2.20.3 Annual Performance Plan - Whitsunday Coast Airport



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).

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Attachment 2.20.3 Annual Performance Plan - Whitsunday Coast Airport

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



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Attachment 2.20.3 Annual Performance Plan - Whitsunday Coast Airport



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



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Attachment 2.20.3 Annual Performance Plan - Whitsunday Coast Airport



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

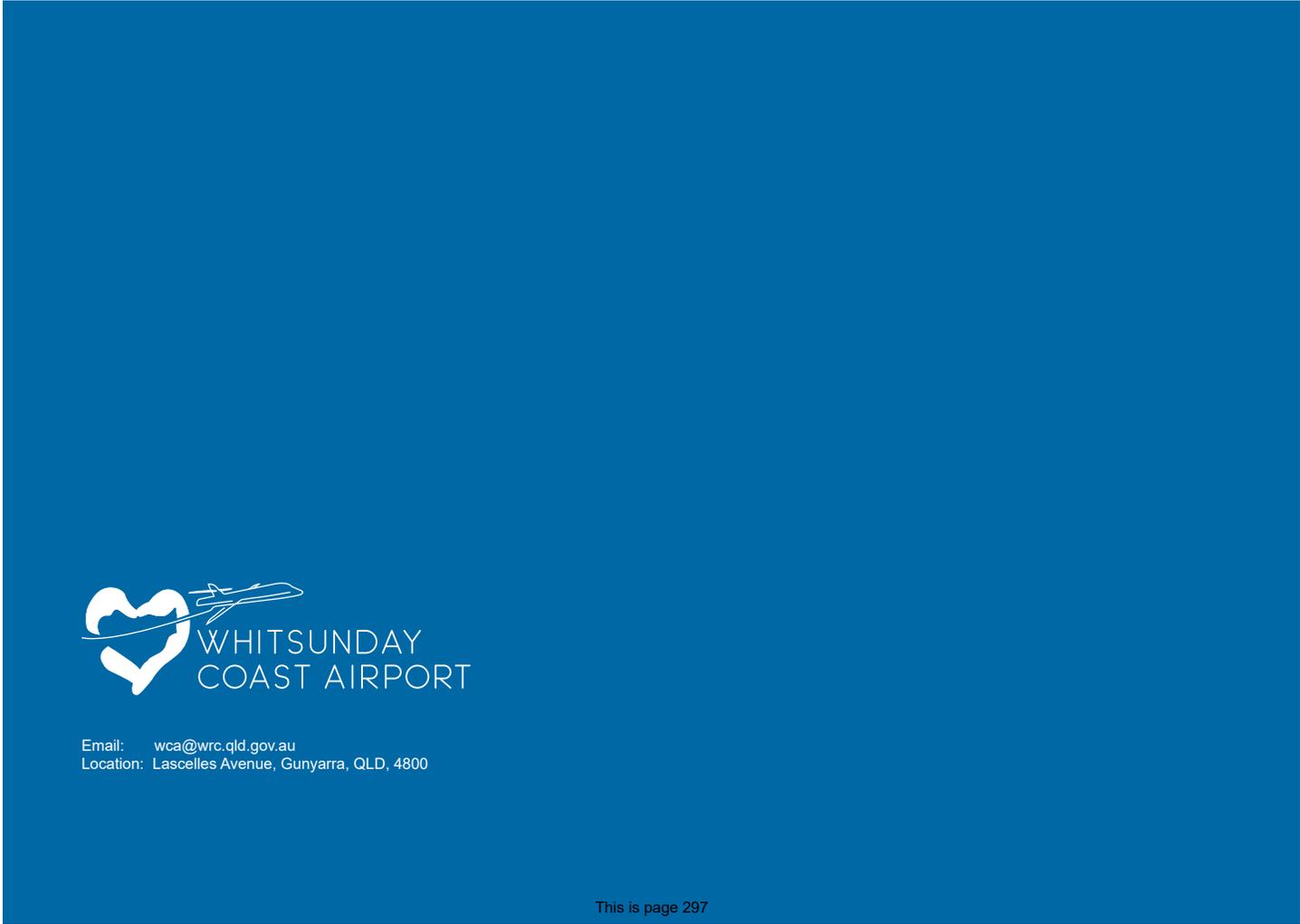
The financial report below outlines the estimated and projected financial performance for the Whitsunday Coast Airport.

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.

Attachment 2.20.3 Annual Performance Plan - Whitsunday Coast Airport



Attachment 2.20.4 Annual Performance Plan - Foxdale Quarry



Attachment 2.20.4 Annual Performance Plan - 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

Attachment 2.20.4 Annual Performance Plan - Foxdale Quarry

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.

Attachment 2.20.4 Annual Performance Plan - Foxdale Quarry



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.

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Attachment 2.20.4 Annual Performance Plan - Foxdale Quarry



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.

Attachment 2.20.4 Annual Performance Plan - Foxdale Quarry



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%
	Number of crushing plant machine hours per year	>1,900 hours
Level of Service	Quarry material rock availability	>80% of the time
	Number of customer complaints received	0
	Percentage of successful tenders won per year	>50%
Safety	Number of high potential incidents	0
	Number of reportable incidents	0
People	Minimum staff resources available at any time	7
	Minimum annual number of staff undertaking further education and competency training	7

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Attachment 2.20.4 Annual Performance Plan - Foxdale Quarry

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

Attachment 2.20.4 Annual Performance Plan - Foxdale Quarry



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

Attachment 2.20.4 Annual Performance Plan - Foxdale Quarry



Email: info@whitsundayrc.qld.gov.au

Location: 45 Quarry Road
Foxdale, QLD, 4800

This is page 307



Attachment 2.20.5 Annual Performance Plan - 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 transportation 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

Attachment 2.20.5 Annual Performance Plan - Shute Harbour Marine Terminal

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

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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

Attachment 2.20.5 Annual Performance Plan - Shute Harbour Marine Terminal

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.

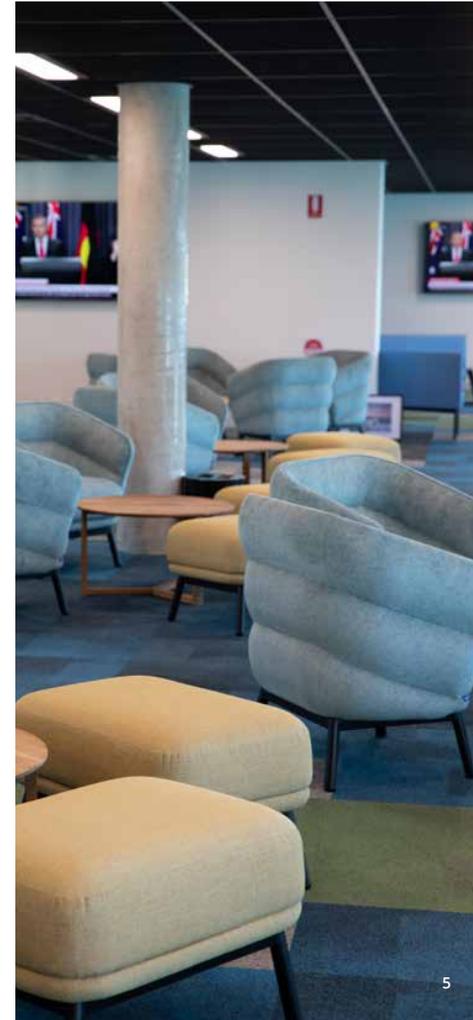


SURROUNDING FACILITIES

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



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Attachment 2.20.5 Annual Performance Plan - Shute Harbour Marine Terminal



Key Deliverables

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

These include:

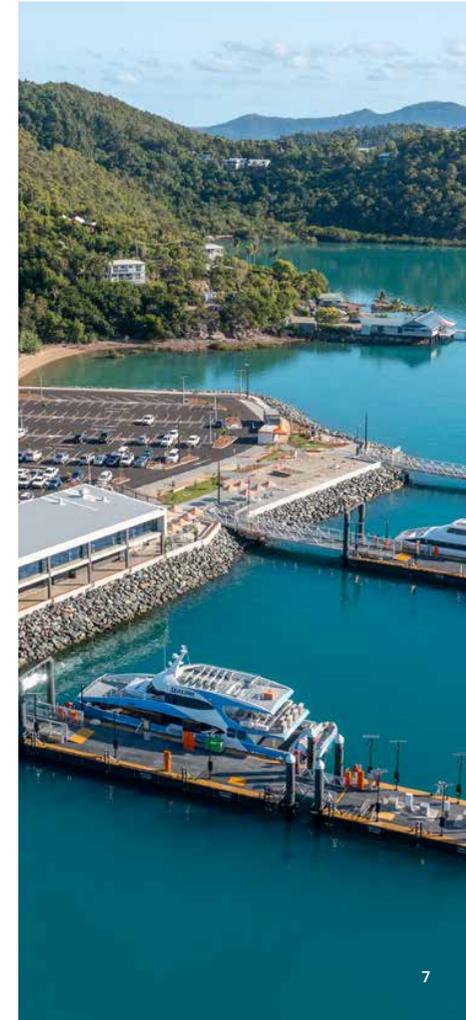
- Marine Transportation Services: Facilitating the movement of passengers and goods between the mainland and surrounding islands.
- Berthing Assistance: Offering guidance and support for vessels during docking and departure procedures.
- Fuel Dock Services: Providing vessel refuelling options, including 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.

Attachment 2.20.5 Annual Performance Plan - Shute Harbour Marine Terminal

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 operating 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

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Attachment 2.20.5 Annual Performance Plan - Shute Harbour Marine Terminal



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%



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Attachment 2.20.5 Annual Performance Plan - Shute Harbour Marine Terminal

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.

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Attachment 2.20.5 Annual Performance Plan - Shute Harbour Marine Terminal



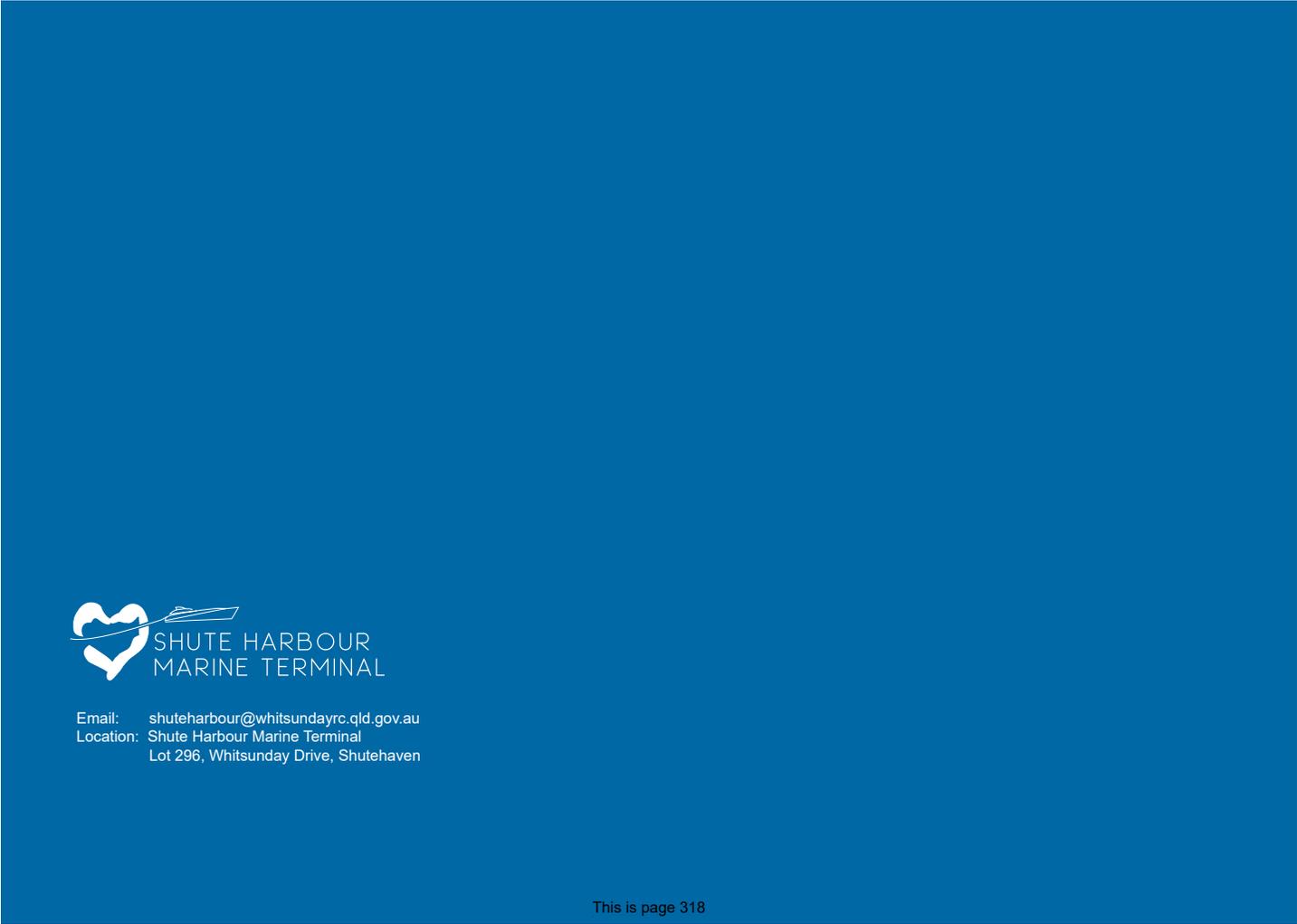
Financial Targets

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

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Attachment 2.20.5 Annual Performance Plan - Shute Harbour Marine Terminal



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

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Attachment 2.20.6 Annual Performance Plan - 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

Attachment 2.20.6 Annual Performance Plan - Whitsunday Holiday Parks

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 Edgumbe 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.* ”

Attachment 2.20.6 Annual Performance Plan - Whitsunday Holiday Parks



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

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Attachment 2.20.6 Annual Performance Plan - Whitsunday Holiday Parks



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.



Attachment 2.20.6 Annual Performance Plan - Whitsunday Holiday Parks



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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

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Attachment 2.20.6 Annual Performance Plan - Whitsunday Holiday Parks

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.

Attachment 2.20.6 Annual Performance Plan - Whitsunday Holiday Parks



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

Attachment 2.20.6 Annual Performance Plan - Whitsunday Holiday Parks

The image shows a blue background with the Whitsunday Holiday Parks logo in the lower-left corner. The logo consists of the word "Whitsunday" in a white script font, followed by a horizontal line of seven colored dots (yellow, orange, green, blue, teal, light blue, dark blue), and the words "HOLIDAY PARKS" in a white, all-caps, sans-serif font below the dots. To the right of the logo, there are three columns of contact information for different parks, each starting with "Phone:", "Email:", and "Location:".

Phone: (07) 4785 1152	Phone: (07) 4945 0490	Phone: (07) 4945 0435
Email: queensbeachbowenhp@wrc.qld.gov.au	Email: proserpinehp@wrc.qld.gov.au	Email: lakeproserpinehp@wrc.qld.gov.au
Location: 66 Golf Links Road Bowen, QLD, 4805	Location: 79-83 Anzac Road Proserpine, QLD, 4800	Location: 66 Station Road Lake Proserpine, QLD, 4800

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Attachment 2.20.7 Annual Performance Plan - 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

Attachment 2.20.7 Annual Performance Plan - Proserpine Entertainment Centre

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.



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Attachment 2.20.7 Annual Performance Plan - Proserpine Entertainment Centre



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.

Attachment 2.20.7 Annual Performance Plan - Proserpine Entertainment Centre

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



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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

Attachment 2.20.7 Annual Performance Plan - Proserpine Entertainment Centre



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

Attachment 2.20.7 Annual Performance Plan - Proserpine Entertainment Centre



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..* ”

Attachment 2.20.7 Annual Performance Plan - Proserpine Entertainment Centre

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.

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Attachment 2.20.7 Annual Performance Plan - Proserpine Entertainment Centre



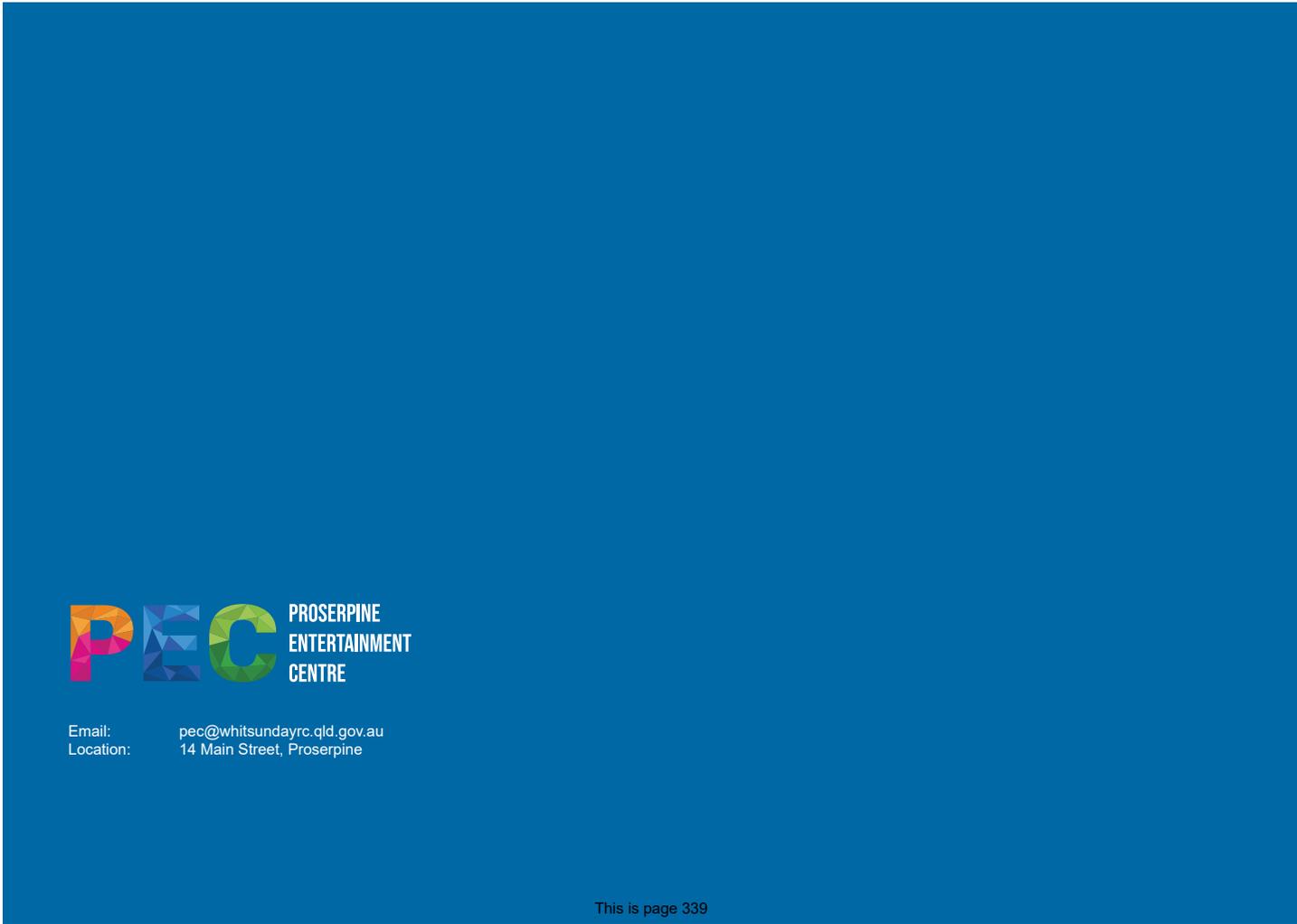
Financial Targets

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

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Attachment 2.20.7 Annual Performance Plan - Proserpine Entertainment Centre



2.21 - Budget 2025/26

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.

OFFICER'S RECOMMENDATION

That Council resolve:

- a) to receive the Statement of Estimated Financial Position for the 2024/25 financial year (**Attachment 2.21.1**) 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 2.21.2 & 2.21.3**) 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

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- (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 2.21.4**) 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.

RESOLUTION SM2025/06/18.20

Moved By: CR R COLLINS (MAYOR)

Seconded By: CR J COLLINS

That Council resolve:

- a) to receive the **Statement of Estimated Financial Position for the 2024/25 financial year (Attachment 2.21.1)** 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 2.21.2 & 2.21.3)** 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,**

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- 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.
- d) in accordance with section 104(5)(a)(iii) of the *Local Government Act 2009* (Qld) and section 169(2)(a) of the *Local Government Regulation 2012* (Qld), to adopt Whitsunday Regional Council's Long-Term Financial Forecast (Attachment 2.21.4) 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:
- (v) Statement of Comprehensive Income;
 - (vi) Statement of Financial Position;
 - (vii) Statement of Cash Flows;
 - (viii) Statement of Changes in Equity; and
 - (ix) Financial Sustainability Measures.
- (e) to direct the Chief Executive Officer to address the funding shortfalls within the general funded activities of Council through the use of dividends and operational initiatives to address the remaining shortfall in the general funded functions.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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## 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<br>\$  | Estimated Actual<br>\$ | Variance<br>\$      | Variance<br>%    |
|--------------------------------------------------|----------------------|------------------------|---------------------|------------------|
| <b>Revenue</b>                                   |                      |                        |                     |                  |
| 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%          |
| <b>TOTAL OPERATING REVENUES</b>                  | <b>166,755,034</b>   | <b>164,669,399</b>     | <b>(2,085,635)</b>  | <b>-1.25%</b>    |
| <b>Expenses</b>                                  |                      |                        |                     |                  |
| 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%           |
| <b>TOTAL OPERATING EXPENSES</b>                  | <b>(166,513,120)</b> | <b>(168,331,907)</b>   | <b>(1,818,787)</b>  | <b>1.09%</b>     |
| <b>Operating surplus (deficit)</b>               | <b>241,914</b>       | <b>(3,662,508)</b>     | <b>(3,904,422)</b>  | <b>-1613.97%</b> |
| 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%           |
| <b>Net result for the period</b>                 | <b>34,510,612</b>    | <b>24,255,337</b>      | <b>(10,255,275)</b> | <b>-29.72%</b>   |

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<br>\$  | Estimated Actual<br>\$ | Variance<br>\$     | Variance<br>%  |
|--------------------------------------------------|----------------------|------------------------|--------------------|----------------|
| <b>Current Assets</b>                            |                      |                        |                    |                |
| 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%          |
|                                                  | <b>111,127,570</b>   | <b>135,941,363</b>     | <b>24,813,793</b>  | <b>22.33%</b>  |
| Non-current - Assets classified as held for sale | 1,655,000            | 625,000                | (1,030,000)        | 0.00%          |
|                                                  | <b>112,782,570</b>   | <b>136,566,363</b>     | <b>23,783,793</b>  | <b>21.09%</b>  |
| <b>Non-Current Assets</b>                        |                      |                        |                    |                |
| 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%         |
|                                                  | <b>1,336,352,031</b> | <b>1,387,625,596</b>   | <b>51,273,565</b>  | <b>3.84%</b>   |
| <b>TOTAL ASSETS</b>                              | <b>1,449,134,602</b> | <b>1,524,191,959</b>   | <b>75,057,357</b>  | <b>5.18%</b>   |
| <b>Current Liabilities</b>                       |                      |                        |                    |                |
| 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%          |
|                                                  | <b>36,572,311</b>    | <b>32,464,345</b>      | <b>(4,107,966)</b> | <b>-11.23%</b> |
| <b>Non-Current Liabilities</b>                   |                      |                        |                    |                |
| 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%         |
|                                                  | <b>70,454,212</b>    | <b>87,763,313</b>      | <b>17,309,101</b>  | <b>24.57%</b>  |
| <b>TOTAL LIABILITIES</b>                         | <b>107,026,523</b>   | <b>120,227,658</b>     | <b>13,201,135</b>  | <b>12.33%</b>  |
| <b>NET COMMUNITY ASSETS</b>                      | <b>1,342,108,080</b> | <b>1,403,964,301</b>   | <b>61,856,221</b>  | <b>4.61%</b>   |
| <b>Community Equity</b>                          |                      |                        |                    |                |
| 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%        |
|                                                  | <b>1,342,108,080</b> | <b>1,403,964,301</b>   | <b>61,856,221</b>  | <b>4.61%</b>   |

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<br>\$  | Estimated Actual<br>\$ | Variance<br>\$      | Variance<br>%   |
|------------------------------------------------------------|----------------------|------------------------|---------------------|-----------------|
| <b>Cash Flows from Operating Activities</b>                |                      |                        |                     |                 |
| <b>Receipts</b>                                            |                      |                        |                     |                 |
| 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             |                 |
|                                                            | <b>165,805,034</b>   | <b>163,201,783</b>     | <b>(2,603,251)</b>  | <b>-1.57%</b>   |
| <b>Payments</b>                                            |                      |                        |                     |                 |
| 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%          |
|                                                            | <b>(129,024,067)</b> | <b>(139,274,154)</b>   | <b>(10,250,087)</b> | <b>7.94%</b>    |
| <b>Cash provided by / (used in) operational activities</b> | <b>36,780,967</b>    | <b>23,927,629</b>      | <b>7,646,836</b>    | <b>20.79%</b>   |
| <b>Cash Flow from Investing Activities :</b>               |                      |                        |                     |                 |
| 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)        |                 |
| <b>Net cash provided by investing activities</b>           | <b>(32,213,198)</b>  | <b>(58,959,547)</b>    | <b>(26,746,349)</b> | <b>83.03%</b>   |
| <b>Cash Flow from Financing Activities :</b>               |                      |                        |                     |                 |
| Repayment of borrowings                                    | (5,929,200)          | (5,929,200)            |                     |                 |
| Repayment of finance lease borrowings                      | (311,742)            | (311,742)              |                     |                 |
| <b>Net cash provided by financing activities</b>           | <b>(6,240,942)</b>   | <b>(6,240,942)</b>     | <b>0</b>            |                 |
| <b>Net Increase (Decrease) in Cash Held</b>                | <b>(1,673,173)</b>   | <b>(41,272,860)</b>    | <b>(39,599,687)</b> | <b>2366.74%</b> |
| Cash at beginning of reporting period                      | 72,598,575           | 116,414,818            | 43,816,243          | 60.35%          |
| <b>Cash at end of Reporting Period</b>                     | <b>70,925,402</b>    | <b>75,141,959</b>      | <b>4,216,557</b>    | <b>5.95%</b>    |

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

**WHITSUNDAY REGIONAL COUNCIL**

**Budgeted Statement of Comprehensive Income**

For the periods ending 30 June -

|                                                  | Est Act 2025         | 2025/26              | 2026/27              | 2027/28              |
|--------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                                  | \$                   | \$                   | \$                   | \$                   |
| <b>Revenue</b>                                   |                      |                      |                      |                      |
| 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            |
| <b>TOTAL OPERATING REVENUES</b>                  | <b>164,669,399</b>   | <b>173,846,083</b>   | <b>181,297,509</b>   | <b>189,384,990</b>   |
| <b>Expenses</b>                                  |                      |                      |                      |                      |
| 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)          |
| <b>TOTAL OPERATING EXPENSES</b>                  | <b>(168,331,907)</b> | <b>(170,181,817)</b> | <b>(175,659,806)</b> | <b>(184,148,194)</b> |
| <b>Operating surplus (deficit)</b>               | <b>(3,662,508)</b>   | <b>3,664,266</b>     | <b>5,637,703</b>     | <b>5,236,796</b>     |
| <b>Capital income and expenditure:</b>           |                      |                      |                      |                      |
| 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)          |
| <b>Net result for the period</b>                 | <b>24,255,337</b>    | <b>45,435,793</b>    | <b>95,315,709</b>    | <b>41,467,373</b>    |

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              |
|--------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                                  | \$                   | \$                   | \$                   | \$                   |
| <b>Current Assets</b>                            |                      |                      |                      |                      |
| 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            |
|                                                  | <b>135,941,363</b>   | <b>97,138,666</b>    | <b>87,715,408</b>    | <b>74,269,120</b>    |
| Non-current - Assets classified as held for sale | 625,000              | 0                    | 0                    | 0                    |
|                                                  | <b>136,566,363</b>   | <b>97,138,666</b>    | <b>87,715,408</b>    | <b>74,269,120</b>    |
| <b>Non-Current Assets</b>                        |                      |                      |                      |                      |
| 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           |
|                                                  | <b>1,387,625,596</b> | <b>1,475,760,528</b> | <b>1,569,928,576</b> | <b>1,616,711,408</b> |
| <b>TOTAL ASSETS</b>                              | <b>1,524,191,959</b> | <b>1,572,899,194</b> | <b>1,657,643,984</b> | <b>1,690,980,528</b> |
| <b>Current Liabilities</b>                       |                      |                      |                      |                      |
| 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           |
| <b>Interest bearing liabilities:</b>             |                      |                      |                      |                      |
| Loans                                            | 6,741,800            | 6,410,400            | 7,266,600            | 7,504,600            |
|                                                  | <b>32,464,345</b>    | <b>32,712,945</b>    | <b>34,296,995</b>    | <b>35,292,289</b>    |
| 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           |
| <b>Interest bearing liabilities:</b>             |                      |                      |                      |                      |
| 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           |
|                                                  | <b>87,763,313</b>    | <b>90,786,154</b>    | <b>78,631,187</b>    | <b>69,505,062</b>    |
| <b>TOTAL LIABILITIES</b>                         | <b>120,227,658</b>   | <b>123,499,099</b>   | <b>112,928,182</b>   | <b>104,797,351</b>   |
| <b>NET COMMUNITY ASSETS</b>                      | <b>1,403,964,301</b> | <b>1,449,400,095</b> | <b>1,544,715,802</b> | <b>1,586,183,177</b> |
| <b>Community Equity</b>                          |                      |                      |                      |                      |
| 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            |
| <b>TOTAL COMMUNITY EQUITY</b>                    | <b>1,403,964,301</b> | <b>1,449,400,095</b> | <b>1,544,715,802</b> | <b>1,586,183,177</b> |

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

**WHITSUNDAY REGIONAL COUNCIL**

**Budgeted Statement of Cash Flows**

For the periods ending 30 June -

|                                                            | Est Act 2025         | 2025/26              | 2026/27              | 2027/28              |
|------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                                            | \$                   | \$                   | \$                   | \$                   |
| <b>Cash Flows from Operating Activities</b>                |                      |                      |                      |                      |
| <b>Receipts</b>                                            |                      |                      |                      |                      |
| 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                    |
| <b>Total operating receipts</b>                            | <b>163,201,783</b>   | <b>174,356,495</b>   | <b>180,905,009</b>   | <b>188,984,035</b>   |
| <b>Payments</b>                                            |                      |                      |                      |                      |
| 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)          |
| <b>Total operating payments</b>                            | <b>(139,274,154)</b> | <b>(131,655,604)</b> | <b>(136,236,937)</b> | <b>(143,634,400)</b> |
| <b>Cash provided by / (used in) operational activities</b> | <b>23,927,629</b>    | <b>42,700,891</b>    | <b>44,668,072</b>    | <b>45,349,635</b>    |
| <b>Cash Flow from Investing Activities :</b>               |                      |                      |                      |                      |
| 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           |
| <b>Net cash provided by investing activities</b>           | <b>(58,959,547)</b>  | <b>(82,528,128)</b>  | <b>(27,194,968)</b>  | <b>(44,662,469)</b>  |
| <b>Cash Flow from Financing Activities :</b>               |                      |                      |                      |                      |
| 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)            |
| <b>Net cash provided by financing activities</b>           | <b>(6,240,942)</b>   | <b>1,578,705</b>     | <b>(7,263,487)</b>   | <b>(4,507,496)</b>   |
| <b>Net Increase (Decrease) in Cash Held</b>                | <b>(41,272,860)</b>  | <b>(38,248,532)</b>  | <b>10,209,617</b>    | <b>(3,820,330)</b>   |
| Cash at beginning of reporting period                      | 116,414,817          | 75,141,958           | 36,893,424           | 47,103,041           |
| <b>Cash at end of Reporting Period</b>                     | <b>75,141,958</b>    | <b>36,893,424</b>    | <b>47,103,041</b>    | <b>43,282,711</b>    |

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

**WHITSUNDAY REGIONAL COUNCIL**

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

|                                         | Total                |                      |                      |                      |
|-----------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                         | Est Act 2025<br>\$   | 2025/26<br>\$        | 2026/27<br>\$        | 2027/28<br>\$        |
| 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  |                      |                      |                      |                      |
| <b>Balance at the end of period</b>     | <b>1,403,964,301</b> | <b>1,449,400,095</b> | <b>1,544,715,802</b> | <b>1,586,183,177</b> |

|                                         | Retained Surplus/Deficit |                  |                  |                  |
|-----------------------------------------|--------------------------|------------------|------------------|------------------|
|                                         | Est Act 2025<br>\$       | 2025/26<br>\$    | 2026/27<br>\$    | 2027/28<br>\$    |
| 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  |                          |                  |                  |                  |
| <b>Balance at the end of period</b>     | <b>23,891,875</b>        | <b>6,678,213</b> | <b>3,966,050</b> | <b>3,447,477</b> |

|                                         | Capital            |                    |                    |                      |
|-----------------------------------------|--------------------|--------------------|--------------------|----------------------|
|                                         | Est Act 2025<br>\$ | 2025/26<br>\$      | 2026/27<br>\$      | 2027/28<br>\$        |
| 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           |
| <b>Balance at the end of period</b>     | <b>770,298,402</b> | <b>848,185,894</b> | <b>950,834,724</b> | <b>1,003,694,184</b> |

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

**WHITSUNDAY REGIONAL COUNCIL**

**Budgeted Statement of Changes in Equity**

For the periods ending 30 June -

|                                         | Asset Revaluation Surplus |                    |                    |                    |
|-----------------------------------------|---------------------------|--------------------|--------------------|--------------------|
|                                         | Est Act 2025<br>\$        | 2025/26<br>\$      | 2026/27<br>\$      | 2027/28<br>\$      |
| 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  |                           |                    |                    |                    |
| <b>Balance at the end of period</b>     | <b>536,829,658</b>        | <b>536,829,658</b> | <b>536,829,658</b> | <b>536,829,658</b> |

|                                         | Reserves           |                   |                   |                   |
|-----------------------------------------|--------------------|-------------------|-------------------|-------------------|
|                                         | Est Act 2025<br>\$ | 2025/26<br>\$     | 2026/27<br>\$     | 2027/28<br>\$     |
| 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)      |
| <b>Balance at the end of period</b>     | <b>72,944,367</b>  | <b>57,706,331</b> | <b>53,085,373</b> | <b>42,211,859</b> |

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

**WHITSUNDAY REGIONAL COUNCIL**

**Financial Ratios of the Budget**

For the year ended 30 June -

| Type                    | Measure                               | Target (Tier 4)       | Period  | Est Act 2025<br>% | 2025/26<br>% | 2026/27<br>% | 2027/28<br>% |
|-------------------------|---------------------------------------|-----------------------|---------|-------------------|--------------|--------------|--------------|
| 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<br>% | 2026/27<br>% | 2027/28<br>% |
|----------------------------------------------------|-------------------|---------------------------|---------------------|--------------|--------------|--------------|
| 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<br>%      | 2026/27<br>%     | 2027/28<br>%     |
|----------------------------------------------------------|-------------------|------------------|------------------|
| 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      |
| <b>Change rates and utility charges net of discounts</b> | <b>10,152,959</b> | <b>8,229,315</b> | <b>7,152,034</b> |
| Percentage change                                        | 9.3%              | 6.9%             | 5.6%             |

Attachment 2.21.3 Att 3 - Budgeted Capital Program for 2025-26 + 2 Years

**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              | 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         | Electrical 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         | Cafe Serveny 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 Coolom                   | Buildings         | Mt Coolom Wildlife proof fence                                                          | -                     | -                              | -                | -               | -                     | 400,000               |
| Commercial              | Airport: Mt Coolom Total             |                   |                                                                                         | -                     | -                              | -                | -               | -                     | 400,000               |
| Commercial              | Airport: Whitsunday Coast            | Sewer             | Whitsunday Coast Airport - Sewerage Treatment Plant Upgrade (WFO)                       | 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                                           | 275,508               | -                              | 275,508          | -               | -                     | -                     |
| Commercial              | Holiday Parks: Queens Beach Total    |                   |                                                                                         | 275,508               | -                              | 275,508          | -               | -                     | -                     |
| <b>Commercial Total</b> |                                      |                   |                                                                                         | <b>2,638,173</b>      | <b>1,695,000</b>               | <b>943,173</b>   | <b>-</b>        | <b>1,170,275</b>      | <b>8,700,000</b>      |
| <b>Community</b>        |                                      |                   |                                                                                         |                       |                                |                  |                 |                       |                       |
| 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 Renewal                             | 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 (WFO)                                           | 238,000               | 238,000                        | -                | -               | -                     | -                     |
| Community               | Aquatic Facility: Bowen              | Equipment         | Bowen Water Park Plant Room Equipment Renewal (WFO)                                     | 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 (WFO)                               | 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             | 1,506,322                      | 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 (WFO)                                   | 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             |

Attachment 2.21.3 Att 3 - Budgeted Capital Program for 2025-26 + 2 Years

**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 | Hydeway 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 | Airle Creek Walking Track Upgrade Design and Construct                           | -                     | -                              | -                | -               | -                     | 750,000               |
| Community               | Pedestrian: Walking Tracks Total    |                 |                                                                                  | 4,500                 | -                              | 4,500            | -               | 85,500                | 1,590,000             |
| <b>Community Total</b>  |                                     |                 |                                                                                  | <b>4,151,667</b>      | <b>2,371,963</b>               | <b>1,779,714</b> | <b>-</b>        | <b>2,091,846</b>      | <b>2,946,229</b>      |
| <b>Facilities</b>       |                                     |                 |                                                                                  |                       |                                |                  |                 |                       |                       |
| 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       | Cannonvale 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       | Collinville 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       | Collinville Depot Plumbers Shed Renewal                                          | -                     | -                              | -                | -               | -                     | 250,000               |
| Facilities              | Council Facility                    | Buildings       | Collinville 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       | Collinville 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 2023-26                                      | 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          | -               | 942,190               | 1,093,387             |
| Facilities              | Public Amenities                    | Buildings       | Collinville 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       | Shingery 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       | Mullens Lagoon Amenities Renewal                                                 | -                     | -                              | -                | -               | -                     | 450,000               |
| Facilities              | Public Amenities Total              |                 |                                                                                  | 817,000               | 300,000                        | 517,000          | -               | 575,000               | 450,000               |
| Facilities              | Strategic for Growth                | Buildings       | Collinville 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       | Cannonvale Community Hub                                                         | 469,410               | -                              | 469,410          | -               | 10,400,000            | 18,100,000            |
| Facilities              | Strategic for Growth                | Various         | Airle Beach Master Plan Stage 1 (Core North, Core, Waterson 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                        | -                | -               | 800,000               | -                     |
| Facilities              | Strategic for Growth                | Various         | Airle 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 - Yassu Point Masterplan Implementation                                   | -                     | -                              | -                | -               | -                     | -                     |
| Facilities              | Strategic for Growth Total          |                 |                                                                                  | 17,254,977            | 15,285,567                     | 1,969,410        | -               | 41,314,000            | 23,100,000            |
| <b>Facilities Total</b> |                                     |                 |                                                                                  | <b>19,321,944</b>     | <b>15,585,567</b>              | <b>3,736,377</b> | <b>-</b>        | <b>44,812,190</b>     | <b>27,954,382</b>     |
| <b>Fleet</b>            |                                     |                 |                                                                                  |                       |                                |                  |                 |                       |                       |
| 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          | -               | -                     | -                     |

Attachment 2.21.3 Att 3 - Budgeted Capital Program for 2025-26 + 2 Years

**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               | <b>Fleet Total</b>                   |                      |                                                                                     | <b>5,211,493</b>      | -                              | <b>5,211,493</b> | -               | <b>3,076,923</b>      |                       |
| <b>Fleet Total</b>  |                                      |                      |                                                                                     | <b>5,211,493</b>      | -                              | <b>5,211,493</b> | -               | <b>3,076,923</b>      |                       |
| <b>IT</b>           |                                      |                      |                                                                                     |                       |                                |                  |                 |                       |                       |
| IT                  | ICT - Business Specific              | Plant                | Replacement Program - Water Treatment - upgrade server and new hardware             | -                     | -                              | -                | -               | 14,100                |                       |
| IT                  | ICT - Business Specific              | Plant                | Replacement Program - Proserpine/Cannonvale Waste Treatment - upgrade server and ne | -                     | -                              | -                | -               | 28,200                |                       |
| IT                  | ICT - Business Specific              | Plant                | Replacement Program - Waste Transfer Site Point of Sale System Upgrade              | -                     | -                              | -                | -               | 27,500                |                       |
| IT                  | ICT - Business Specific              | Plant                | Water and Waste Scada Servers Replacement                                           | -                     | -                              | -                | -               | 40,000                |                       |
| IT                  | <b>ICT - Business Specific Total</b> |                      |                                                                                     | -                     | -                              | -                | -               | <b>14,100</b>         |                       |
| IT                  | ICT - End Computer                   | Plant                | End Computer - Desktop PC & Laptop                                                  | 120,000               | -                              | 120,000          | -               | 120,000               |                       |
| IT                  | ICT - End Computer                   | Plant                | End Computer - Mobility                                                             | 100,000               | -                              | 100,000          | -               | 100,000               |                       |
| IT                  | ICT - End Computer                   | Plant                | End Computer - AV                                                                   | 0                     | -                              | 0                | -               | 0                     |                       |
| IT                  | <b>ICT - End Computer Total</b>      |                      |                                                                                     | <b>220,000</b>        | -                              | <b>220,000</b>   | -               | <b>400,000</b>        |                       |
| IT                  | ICT - Infrastructure                 | Plant                | Infrastructure - Communications                                                     | 100,000               | -                              | 100,000          | -               | 100,000               |                       |
| IT                  | ICT - Infrastructure                 | Plant                | Infrastructure - CCTV                                                               | 50,000                | -                              | 50,000           | -               | 175,000               |                       |
| IT                  | ICT - Infrastructure                 | Plant                | Infrastructure - Platforms                                                          | 50,000                | -                              | 50,000           | -               | 50,000                |                       |
| IT                  | <b>ICT - Infrastructure Total</b>    |                      |                                                                                     | <b>200,000</b>        | -                              | <b>200,000</b>   | -               | <b>325,000</b>        |                       |
| <b>IT Total</b>     |                                      |                      |                                                                                     | <b>420,000</b>        | -                              | <b>420,000</b>   | -               | <b>739,100</b>        |                       |
| <b>Parks</b>        |                                      |                      |                                                                                     |                       |                                |                  |                 |                       |                       |
| 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               | <b>Parks - Region Wide Total</b>     |                      |                                                                                     | <b>2,165,000</b>      | -                              | <b>2,165,000</b> | -               | <b>1,297,063</b>      |                       |
| Parks               | Recreation Facilities                | Open Spaces          | New Basketball Court - Halpennal Park                                               | 239,253               | -                              | 239,253          | -               | -                     |                       |
| Parks               | Recreation Facilities                | Open Spaces          | Cannonvale Skate Park Lighting                                                      | 40,000                | -                              | 40,000           | -               | -                     |                       |
| Parks               | Recreation Facilities                | Open Spaces          | Collinville Pump Track Stage 2                                                      | -                     | -                              | -                | 500,000         | -                     |                       |
| Parks               | Recreation Facilities                | Open Spaces          | Proserpine Skate Park                                                               | -                     | -                              | -                | -               | 0                     |                       |
| Parks               | Recreation Facilities                | Open Spaces          | Collinville Skate Park                                                              | -                     | -                              | -                | -               | 0                     |                       |
| Parks               | <b>Recreation Facilities Total</b>   |                      |                                                                                     | <b>279,253</b>        | -                              | <b>279,253</b>   | -               | <b>500,000</b>        |                       |
| 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               | <b>Parks - Local Total</b>           |                      |                                                                                     | <b>387,040</b>        | -                              | <b>387,040</b>   | -               | -                     |                       |
| Parks               | Parks - Major                        | Open Spaces          | Cannonvale Lakes Stage 4 - D&C                                                      | 0                     | -                              | 0                | -               | -                     |                       |
| Parks               | Parks - Major                        | Open Spaces          | Mullens Lagoon Master Plan - Stage 1                                                | 150,000               | -                              | 150,000          | -               | 1,045,560             |                       |
| Parks               | Parks - Major                        | Open Spaces          | Cannonvale Lakes - Infrastructure Improvements                                      | 550,000               | 412,500                        | 137,500          | -               | -                     |                       |
| Parks               | Parks - Major                        | Open Spaces          | Airle Beach Precinct Feature Tree Lighting                                          | -                     | -                              | -                | -               | -                     |                       |
| Parks               | Parks - Major                        | Open Spaces          | Cannonvale Lakes - Learn to Drive Cycleway                                          | -                     | -                              | -                | -               | 350,000               |                       |
| Parks               | <b>Parks - Major Total</b>           |                      |                                                                                     | <b>700,000</b>        | <b>412,500</b>                 | <b>287,500</b>   | -               | <b>1,045,560</b>      |                       |
| <b>Parks Total</b>  |                                      |                      |                                                                                     | <b>3,531,293</b>      | <b>412,500</b>                 | <b>3,118,793</b> | -               | <b>2,842,623</b>      |                       |
| <b>Quarry</b>       |                                      |                      |                                                                                     |                       |                                |                  |                 |                       |                       |
| Quarry              | Feasible Quarry                      | Plant                | Quarry Plant Program 25/26                                                          | 142,285               | -                              | 142,285          | -               | -                     |                       |
| Quarry              | Feasible Quarry                      | Plant                | Quarry Plant Program                                                                | -                     | -                              | -                | -               | 142,285               |                       |
| Quarry              | <b>Feasible Quarry Total</b>         |                      |                                                                                     | <b>142,285</b>        | -                              | <b>142,285</b>   | -               | <b>142,285</b>        |                       |
| <b>Quarry Total</b> |                                      |                      |                                                                                     | <b>142,285</b>        | -                              | <b>142,285</b>   | -               | <b>142,285</b>        |                       |
| <b>Roads</b>        |                                      |                      |                                                                                     |                       |                                |                  |                 |                       |                       |
| 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               | <b>DRFA Total</b>                    |                      |                                                                                     | <b>18,400,000</b>     | <b>16,100,000</b>              | <b>2,300,000</b> | -               | <b>45,000,000</b>     |                       |
| Roads               | Bridges & Crossings                  | Roads                | Kersley Creek Bridge Renewals                                                       | 500,000               | 500,000                        | -                | -               | 645,766               |                       |
| Roads               | Bridges & Crossings                  | Roads                | Unsealed Roads Creek Crossing Program 25/26                                         | 600,000               | 600,000                        | -                | -               | -                     |                       |
| Roads               | Bridges & Crossings                  | Roads and Stormwater | Gate 0 - Brinks Bay Causeway Upgrades (Councilor requested)                         | 0                     | -                              | 0                | -               | -                     |                       |
| Roads               | Bridges & Crossings                  | Roads                | Unsealed Roads Creek Crossing Program                                               | -                     | -                              | -                | 300,000         | 300,000               |                       |
| Roads               | <b>Bridges &amp; Crossings Total</b> |                      |                                                                                     | <b>1,100,000</b>      | <b>1,100,000</b>               | <b>0</b>         | <b>0</b>        | <b>945,766</b>        |                       |
| Roads               | Sealed Roads                         | Roads                | Gate 0 Paluma Road Crest (Councilor Requested) Chainage 902 to 1000                 | 1                     | -                              | 1                | -               | -                     |                       |
| Roads               | Sealed Roads                         | Roads                | Roads Rehab 25/26                                                                   | 4,700,000             | -                              | 4,700,000        | -               | -                     |                       |
| Roads               | Sealed Roads                         | Roads                | TDS: Strathmore Road, Ted Cunningham Bridge approach improvements                   | 180,000               | 75,000                         | 105,000          | -               | -                     |                       |

Attachment 2.21.3 Att 3 - Budgeted Capital Program for 2025-26 + 2 Years

**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 |                       |                       |
| Roads   | Sealed Roads                       | Roads                  | TIDS: LRRS Resurfacing program 25/26                                                                  | 848,918               | 394,892                        | 454,026          | -               | -                     | -                     |
| Roads   | Sealed Roads                       | Roads                  | TIDS: LRRS 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: Prosperine Main Street and Faust St resurfacing and kerb and channel renewal                    | -                     | -                              | -                | -               | 981,360               | -                     |
| Roads   | Sealed Roads                       | Roads                  | TIDS: LRRS Road Reseal program 26/27                                                                  | -                     | -                              | -                | -               | 540,044               | -                     |
| Roads   | Sealed Roads                       | Roads                  | Reseal Program                                                                                        | -                     | -                              | -                | -               | -                     | 889,236               |
| Roads   | Sealed Roads                       | Roads                  | TIDS: LRRS Road Reseal program 27/28                                                                  | -                     | -                              | -                | -               | -                     | 154,135               |
| Roads   | Sealed Roads                       | Roads                  | TIDS: LRRS Resurfacing program 27/28                                                                  | -                     | -                              | -                | -               | -                     | 227,604               |
| Roads   | Sealed Roads Total                 |                        |                                                                                                       | <b>6,038,705</b>      | <b>609,296</b>                 | <b>5,429,409</b> | -               | <b>2,240,695</b>      | <b>1,270,975</b>      |
| 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               |                        |                                                                                                       | <b>3,000,000</b>      | <b>1,000,000</b>               | <b>2,000,000</b> | -               | <b>3,000,000</b>      | <b>3,000,000</b>      |
| Roads   | Stormwater & Catchments            | Roads Stormwater       | Parkwood Terrace Drainage Improvements                                                                | 250,000               | 250,000                        | -                | -               | 1,655,000             | -                     |
| Roads   | Stormwater & Catchments            | Roads Stormwater       | Whitunday Lakes Drainage Scheme                                                                       | 250,000               | -                              | 250,000          | -               | 150,000               | 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       | Homesstead 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      |                        |                                                                                                       | <b>5,079,796</b>      | <b>442,750</b>                 | <b>4,637,046</b> | -               | <b>9,074,135</b>      | <b>14,995,000</b>     |
| 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        |                        |                                                                                                       | -                     | -                              | -                | -               | <b>2,000,000</b>      | <b>500,000</b>        |
| 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 (Councilor 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 (Councilor Requested)                                                 | -                     | -                              | -                | -               | -                     | 15,000                |
| Roads   | Pedestrian: Footpaths              | Footpath               | Hydesway Bay Footpaths                                                                                | -                     | -                              | -                | -               | -                     | 100,000               |
| Roads   | Pedestrian: Footpaths              | Footpath               | Footpath Renewals 27/28                                                                               | -                     | -                              | -                | -               | -                     | 850,000               |
| Roads   | Pedestrian: Footpaths Total        |                        |                                                                                                       | <b>2,461,114</b>      | <b>797,057</b>                 | <b>1,664,057</b> | -               | <b>3,041,114</b>      | <b>2,306,114</b>      |
| Roads   | Pedestrian: Precinct               | Roads                  | Chooee Collinsville - Future Works                                                                    | -                     | -                              | -                | -               | 50,000                | -                     |
| Roads   | Pedestrian: Precinct Total         |                        |                                                                                                       | -                     | -                              | -                | -               | <b>50,000</b>         | -                     |
| Roads   | Pedestrian: Public Transport       | Roads Bus Stop         | Bus Stop DDA Compliance                                                                               | -                     | -                              | -                | -               | 90,514                | -                     |
| Roads   | Pedestrian: Public Transport       | Roads and Drainage     | Prosperine 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 Collinsville 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 |                        |                                                                                                       | <b>160,000</b>        | <b>160,000</b>                 | -                | -               | <b>1,580,744</b>      | <b>401,616</b>        |
| Roads   | Road Network wide                  | Roads                  | Assumption Road Renewals                                                                              | -                     | -                              | -                | -               | 2,012,397             | 969,918               |
| Roads   | Road Network wide                  | Roads                  | Assumption R29 Program Funding                                                                        | -                     | -                              | -                | -               | 3,081,586             | 3,081,586             |
| Roads   | Road Network wide                  | Roads                  | Road Safety Improvement Program 25/26                                                                 | 100,000               | -                              | 100,000          | -               | -                     | -                     |

Attachment 2.21.3 Att 3 - Budgeted Capital Program for 2025-26 + 2 Years

**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  |                       |                       |
| 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               |
| <b>Roads Total</b>       |                                   |                       |                                                                                       | <b>36,333,615</b>     | <b>20,209,103</b>              | <b>16,124,512</b> | <b>-</b>         | <b>72,482,437</b>     | <b>30,304,272</b>     |
| <b>Waste</b>             |                                   |                       |                                                                                       |                       |                                |                   |                  |                       |                       |
| 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         |                       |                                                                                       | <b>25,000</b>         | <b>-</b>                       | <b>25,000</b>     | <b>-</b>         | <b>185,000</b>        | <b>25,000</b>         |
| 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 Condoury Creek                                                        | 15,154                | -                              | 15,154            | -                | 4,416                 | 4,505                 |
| Waste                    | Legacy Waste Facility             | Waste Remediation (M) | Legacy Landfill Gutthalunga                                                           | 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 Morinda                                                               | 32,473                | -                              | 32,473            | -                | 6,624                 | 50,677                |
| Waste                    | Legacy Waste Facility             | Waste Remediation (M) | Legacy Landfill Gurnlie                                                               | 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       |                       |                                                                                       | <b>602,266</b>        | <b>-</b>                       | <b>602,266</b>    | <b>-</b>         | <b>590,437</b>        | <b>442,597</b>        |
| 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 External 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                          | -                     | -                              | -                 | -                | -                     | 2,437,389             |
| Waste                    | Bowen Waste Facility Total        |                       |                                                                                       | <b>14,035,000</b>     | <b>-</b>                       | <b>6,185,000</b>  | <b>7,850,000</b> | <b>1,545,000</b>      | <b>2,497,389</b>      |
| Waste                    | Transfer Stations                 | Waste                 | Transfer Station Cannonvale Tipping Shed Drainage                                     | 22,575                | -                              | 22,575            | -                | 250,000               | -                     |
| Waste                    | Transfer Stations                 | Waste                 | Transfer Station Collinville Upgrades                                                 | 163,384               | -                              | 163,384           | -                | -                     | -                     |
| Waste                    | Transfer Stations                 | Waste                 | Transfer Station Dingo Beach RMA Fencing                                              | 0                     | -                              | 0                 | -                | -                     | -                     |
| Waste                    | Transfer Stations                 | Waste                 | Transfer Station Cannonvale Stormwater Drainage                                       | 19,370                | -                              | 19,370            | -                | -                     | -                     |
| Waste                    | Transfer Stations                 | Waste                 | Transfer Station Collinville 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           |                       |                                                                                       | <b>205,329</b>        | <b>-</b>                       | <b>205,329</b>    | <b>-</b>         | <b>755,612</b>        | <b>-</b>              |
| 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 (WFG)            | 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 |                       |                                                                                       | <b>3,813,951</b>      | <b>1,193,486</b>               | <b>2,420,465</b>  | <b>-</b>         | <b>2,066,245</b>      | <b>1,628,547</b>      |
| Waste                    | Satellite Stations                | Waste                 | Satellite Station Gutthalunga                                                         | -                     | -                              | -                 | -                | 20,000                | 60,000                |
| Waste                    | Satellite Stations Total          |                       |                                                                                       | <b>-</b>              | <b>-</b>                       | <b>-</b>          | <b>-</b>         | <b>20,000</b>         | <b>60,000</b>         |
| <b>Waste Total</b>       |                                   |                       |                                                                                       | <b>18,681,546</b>     | <b>1,193,486</b>               | <b>6,638,060</b>  | <b>7,850,000</b> | <b>5,162,294</b>      | <b>4,654,133</b>      |
| <b>Water &amp; Sewer</b> |                                   |                       |                                                                                       |                       |                                |                   |                  |                       |                       |
| 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            | -                | 25,000                | -                     |

Attachment 2.21.3 Att 3 - Budgeted Capital Program for 2025-26 + 2 Years

**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 | 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         | 89,115                | -                     |
| 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        |             |                                                             | <b>1,333,002</b>      | -                              | <b>1,114,025</b> | <b>218,977</b>  | <b>1,433,441</b>      | <b>2,213,792</b>      |
| 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 1 & 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 0 Mh Nutt Reservoir Lookout (Councilor Requested)      | 1                     | -                              | 1                | -               | -                     | -                     |
| Water & Sewer | Water - Bowen Scheme             | Water       | Bowen LGIP Trunk                                            | -                     | -                              | -                | -               | 239,600               | -                     |
| Water & Sewer | Water - Bowen Scheme Total       |             |                                                             | <b>3,157,843</b>      | -                              | <b>3,157,843</b> | -               | <b>154,488</b>        | <b>239,600</b>        |
| Water & Sewer | Sewer - Bowen Scheme             | Sewer       | Sewer Network Structural Renewals - BOWN SPS 1              | 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       |             |                                                             | <b>1,145,600</b>      | -                              | <b>1,145,600</b> | -               | <b>1,892,655</b>      | -                     |
| 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 CPS 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 Airline                               | -                     | -                              | -                | -               | 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 InSP 1                                    | -                     | -                              | -                | -               | 105,000               | -                     |
| Water & Sewer | Sewer - Coastal Scheme           | Sewer       | Cannonvale STP Fence Renewal                                | -                     | -                              | -                | -               | -                     | 46,000                |
| Water & Sewer | Sewer - Coastal Scheme Total     |             |                                                             | <b>3,692,698</b>      | -                              | <b>3,692,698</b> | -               | <b>8,462,989</b>      | <b>2,097,870</b>      |
| 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  |             |                                                             | <b>150,000</b>        | -                              | -                | <b>150,000</b>  | <b>270,100</b>        | <b>4,250,000</b>      |
| 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               | 181,059                        | 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 Crk Trader Crk | 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       | Pentecost 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 Kairabe PIC                               | 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                | 420,896               |
| Water & Sewer | Water - Coastal Scheme           | Water       | Cannonvale 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     |             |                                                             | <b>6,721,802</b>      | <b>2,017,098</b>               | <b>4,704,704</b> | -               | <b>1,152,265</b>      | <b>2,800,696</b>      |
| Water & Sewer | Water - Collinville Scheme       | Water       | Collinville WTP Filter Automation and SCADA Integration     | 425,212               | -                              | 425,212          | -               | -                     | -                     |
| Water & Sewer | Water - Collinville Scheme       | Water       | Collinville WTP Chemical Dosing & Filter Automation         | 282,197               | -                              | 282,197          | -               | -                     | -                     |
| Water & Sewer | Water - Collinville Scheme       | Water       | Collinville WTP Safety Rail Replacement and Clarifier       | 268,251               | -                              | 268,251          | -               | -                     | -                     |
| Water & Sewer | Water - Collinville Scheme       | Water       | District Meter Trial                                        | 80,627                | -                              | 80,627           | -               | -                     | -                     |
| Water & Sewer | Water - Collinville Scheme Total |             |                                                             | <b>1,056,287</b>      | -                              | <b>1,056,287</b> | -               | -                     | -                     |
| Water & Sewer | Sewer - Region Wide              | Sewer       | Emergent Works Sewer                                        | -                     | -                              | -                | -               | 288,147               | 161,588               |
| Water & Sewer | Sewer - Region Wide              | Sewer       | Regional Sewer Refining 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               |

Attachment 2.21.3 Att 3 - Budgeted Capital Program for 2025-26 + 2 Years

**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               |                       |
| Water & Sewer                                           | Sewer - Region Wide               | Sewer       | Facilities Instrumentation Electrical & Control Renewals Sewer | 42,391                | -                              | 42,391           | -               | 104,162               |                       |
| 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 LGP                 | 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 SLGP                                  | 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       | 8,483,328       | 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              |
|--------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                                  | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   |
| <b>Revenue</b>                                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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            | 5,783,429            | 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              | 381,308              | 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            |
| <b>TOTAL OPERATING REVENUES</b>                  | <b>164,669,399</b>   | <b>173,846,083</b>   | <b>181,297,509</b>   | <b>189,384,990</b>   | <b>195,904,488</b>   | <b>203,161,032</b>   | <b>210,436,096</b>   | <b>216,374,451</b>   | <b>221,502,384</b>   | <b>226,419,576</b>   | <b>231,451,809</b>   |
| <b>Expenses</b>                                  |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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)          |
| <b>TOTAL OPERATING EXPENSES</b>                  | <b>(168,331,907)</b> | <b>(170,181,817)</b> | <b>(175,659,806)</b> | <b>(184,148,194)</b> | <b>(188,441,142)</b> | <b>(193,806,121)</b> | <b>(198,110,242)</b> | <b>(203,012,013)</b> | <b>(207,175,379)</b> | <b>(212,531,887)</b> | <b>(217,183,401)</b> |
| <b>Operating surplus (deficit)</b>               | <b>(3,662,508)</b>   | <b>3,664,266</b>     | <b>5,637,703</b>     | <b>5,236,796</b>     | <b>7,463,346</b>     | <b>9,352,911</b>     | <b>12,325,854</b>    | <b>13,362,438</b>    | <b>14,327,005</b>    | <b>13,887,689</b>    | <b>14,268,408</b>    |
| 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)          |
| <b>Net result for the period</b>                 | <b>24,255,337</b>    | <b>45,435,793</b>    | <b>95,315,709</b>    | <b>41,467,373</b>    | <b>27,273,943</b>    | <b>17,489,516</b>    | <b>16,090,083</b>    | <b>15,773,247</b>    | <b>14,375,401</b>    | <b>13,838,703</b>    | <b>53,545,308</b>    |

Attachment 3.1.1 18 June 2025 - Unconfirmed Special Meeting Minutes

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              |
|--------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                                  | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   |
| <b>Current Assets</b>                            |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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            |
|                                                  | <b>135,941,363</b>   | <b>97,138,666</b>    | <b>87,715,408</b>    | <b>74,269,120</b>    | <b>78,071,630</b>    | <b>84,292,079</b>    | <b>91,363,387</b>    | <b>95,132,970</b>    | <b>106,748,970</b>   | <b>114,646,549</b>   | <b>127,437,098</b>   |
| Non-current - Assets classified as held for sale | 625,000              | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
|                                                  | <b>136,566,363</b>   | <b>97,138,666</b>    | <b>87,715,408</b>    | <b>74,269,120</b>    | <b>78,071,630</b>    | <b>84,292,079</b>    | <b>91,363,387</b>    | <b>95,132,970</b>    | <b>106,748,970</b>   | <b>114,646,549</b>   | <b>127,437,098</b>   |
| <b>Non-Current Assets</b>                        |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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           |
|                                                  | <b>1,387,625,596</b> | <b>1,475,760,528</b> | <b>1,569,928,576</b> | <b>1,616,711,408</b> | <b>1,637,642,170</b> | <b>1,645,969,002</b> | <b>1,649,618,610</b> | <b>1,652,516,908</b> | <b>1,649,698,715</b> | <b>1,650,952,492</b> | <b>1,687,614,424</b> |
| <b>TOTAL ASSETS</b>                              | <b>1,624,191,959</b> | <b>1,572,899,194</b> | <b>1,657,643,984</b> | <b>1,690,980,528</b> | <b>1,715,713,800</b> | <b>1,730,261,081</b> | <b>1,740,981,997</b> | <b>1,747,649,878</b> | <b>1,756,447,685</b> | <b>1,765,599,041</b> | <b>1,815,051,522</b> |
| <b>Current Liabilities</b>                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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           |
| <b>Interest bearing liabilities:</b>             |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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            |
|                                                  | <b>32,464,345</b>    | <b>32,712,945</b>    | <b>34,296,995</b>    | <b>35,292,289</b>    | <b>36,136,957</b>    | <b>36,995,199</b>    | <b>38,210,680</b>    | <b>36,482,035</b>    | <b>36,689,870</b>    | <b>37,538,873</b>    | <b>38,543,412</b>    |
| <b>Non-Current Liabilities</b>                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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           |
| <b>Interest bearing liabilities:</b>             |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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           |
|                                                  | <b>87,763,313</b>    | <b>90,786,154</b>    | <b>78,631,197</b>    | <b>69,505,062</b>    | <b>66,119,723</b>    | <b>62,319,246</b>    | <b>55,734,599</b>    | <b>48,357,876</b>    | <b>42,572,448</b>    | <b>37,036,098</b>    | <b>31,938,733</b>    |
| <b>TOTAL LIABILITIES</b>                         | <b>120,227,658</b>   | <b>123,499,099</b>   | <b>112,928,192</b>   | <b>104,797,351</b>   | <b>102,256,680</b>   | <b>99,314,445</b>    | <b>93,945,279</b>    | <b>84,839,911</b>    | <b>79,262,318</b>    | <b>74,574,971</b>    | <b>70,482,145</b>    |
| <b>NET COMMUNITY ASSETS</b>                      | <b>1,403,964,301</b> | <b>1,449,400,095</b> | <b>1,544,715,802</b> | <b>1,586,183,177</b> | <b>1,613,457,120</b> | <b>1,630,946,636</b> | <b>1,647,036,719</b> | <b>1,662,809,967</b> | <b>1,677,185,367</b> | <b>1,691,024,070</b> | <b>1,744,569,377</b> |
| <b>Community Equity</b>                          |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Capital account                                  | 770,298,402          | 848,185,894          | 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           | 26,010,469           | 26,010,469           | 26,010,469           | 26,010,469           |
| Recurent 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           |
| <b>TOTAL COMMUNITY EQUITY</b>                    | <b>1,403,964,301</b> | <b>1,449,400,095</b> | <b>1,544,715,802</b> | <b>1,586,183,177</b> | <b>1,613,457,120</b> | <b>1,630,946,636</b> | <b>1,647,036,719</b> | <b>1,662,809,967</b> | <b>1,677,185,367</b> | <b>1,691,024,070</b> | <b>1,744,569,377</b> |

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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              |
|------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                                            | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   |
| <b>Cash Flows from Operating Activities</b>                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| <b>Receipts</b>                                            |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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          | 155,289,594          | 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                    |
| <b>Total operating receipts</b>                            | <b>163,201,783</b>   | <b>174,356,495</b>   | <b>180,905,009</b>   | <b>188,984,035</b>   | <b>195,494,888</b>   | <b>202,742,582</b>   | <b>210,008,589</b>   | <b>215,937,676</b>   | <b>221,056,127</b>   | <b>225,963,613</b>   | <b>230,985,917</b>   |
| <b>Payments</b>                                            |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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)          |
| <b>Total operating payments</b>                            | <b>(139,274,154)</b> | <b>(131,655,604)</b> | <b>(136,236,937)</b> | <b>(143,634,400)</b> | <b>(145,666,074)</b> | <b>(150,429,106)</b> | <b>(154,068,862)</b> | <b>(158,491,294)</b> | <b>(161,684,621)</b> | <b>(166,707,733)</b> | <b>(171,215,762)</b> |
| <b>Cash provided by / (used in) operational activities</b> | <b>23,927,629</b>    | <b>42,700,891</b>    | <b>44,668,072</b>    | <b>45,349,635</b>    | <b>49,829,814</b>    | <b>52,313,476</b>    | <b>55,950,027</b>    | <b>57,446,382</b>    | <b>59,371,506</b>    | <b>59,255,880</b>    | <b>59,770,155</b>    |
| <b>Cash Flow from Investing Activities :</b>               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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                    |
| <b>Net cash provided by investing activities</b>           | <b>(68,959,546)</b>  | <b>(62,528,128)</b>  | <b>(27,194,968)</b>  | <b>(44,662,469)</b>  | <b>(42,884,369)</b>  | <b>(42,800,197)</b>  | <b>(63,654,725)</b>  | <b>(61,897,370)</b>  | <b>(42,801,276)</b>  | <b>(47,129,306)</b>  | <b>(43,529,862)</b>  |
| <b>Cash Flow from Financing Activities :</b>               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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)          | (8,825,053)          | (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)            | (353,796)            | (19,821)             | (20,302)             | (20,794)             | (21,290)             | (21,815)             | (22,344)             | (22,886)             |
| <b>Net cash provided by financing activities</b>           | <b>(6,240,942)</b>   | <b>1,578,705</b>     | <b>(7,263,487)</b>   | <b>(4,607,496)</b>   | <b>(3,524,021)</b>   | <b>(3,581,102)</b>   | <b>(5,619,594)</b>   | <b>(2,182,490)</b>   | <b>(5,364,915)</b>   | <b>(4,647,444)</b>   | <b>(3,876,086)</b>   |
| <b>Net Increase (Decrease) in Cash Held</b>                | <b>(41,272,859)</b>  | <b>(38,248,532)</b>  | <b>10,209,617</b>    | <b>(3,820,330)</b>   | <b>3,421,424</b>     | <b>5,832,177</b>     | <b>(3,324,292)</b>   | <b>3,366,513</b>     | <b>11,205,315</b>    | <b>7,479,130</b>     | <b>12,364,187</b>    |
| 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           |

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Attachment 3.1.1 18 June 2025 - Unconfirmed Special Meeting Minutes

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) | (17,778,222) | (52,347,168) |
| Transfers from capital and reserves     | 16,586,858               | 11,284,017   | 17,469,031    | 13,926,604   | 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 |

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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  |                           |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Balance at the end of period</b>     | <b>536,829,658</b>        | <b>536,829,658</b> | <b>536,829,658</b> | <b>536,829,658</b> | <b>536,829,658</b> | <b>536,829,658</b> | <b>536,829,658</b> | <b>536,829,658</b> | <b>536,829,658</b> | <b>536,829,658</b> | <b>536,829,658</b> |

|                                         | 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        | 38,900,090        | 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)      |
| <b>Balance at the end of period</b>     | <b>72,944,367</b> | <b>57,706,331</b> | <b>53,085,373</b> | <b>42,211,859</b> | <b>39,095,138</b> | <b>38,229,950</b> | <b>38,900,090</b> | <b>40,026,780</b> | <b>41,826,780</b> | <b>43,626,780</b> | <b>43,908,631</b> |

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Attachment 3.1.1 18 June 2025 - Unconfirmed Special Meeting Minutes

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               | 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%   |
| Performance             | 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%  |
|                         |                                       |                       |         |              |         |         |         | 24.63%  | 25.58%  | 25.93%  | 26.20%  | 26.68%  | 26.75%  | 26.68%  |
| 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    |
| 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% |
|                         |                                       |                       |         |              |         |         |         | 287.95% | 161.90% | 147.03% | 116.26% | 109.57% | 104.49% | 103.94% |
| Asset Management        | 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%  |
|                         |                                       |                       |         |              |         |         |         | 67.28%  | 66.90%  | 66.36%  | 65.53%  | 64.57%  | 63.56%  | 62.67%  |
| 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 charges 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%        |

**3 CLOSURE OF MEETING**

The Meeting closed at 10:44am.

Confirmed as a true and correct recording this 30 July 2025.

---

**Cr Ry Collins**

**MAYOR**

This is page 365



UNCONFIRMED

**Minutes of the  
Ordinary Council Meeting held on  
Wednesday 18 June 2025 at  
Council Chambers, 83-85 Main  
Street, Proserpine**

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

**Councillors Present:**

Ry Collins (Mayor/Chair), Michelle Wright (Deputy Mayor), Jan Clifford, Clay Bauman, John Collins, Gary Simpson, and John Finlay

**Council Officers Present:**

Warren Bunker (Chief Executive Officer); Julie Wright (Director Community Services and Facilitation); Neil McGaffin (Director Regional Strategy and Planning); Jason Bradshaw (Director Corporate Services); Gary Murphy (Director Infrastructure Services); Greg Martin (Communications and Marketing Manager); Craig Turner (Director Commercial Businesses), Tony Trace (Acting Director Capital Program and Network Planning), Madeleine Bailey (Governance Administration Officer/Minute Taker)

**Other Officers Present (Partial Attendance):**

Paul Hanlon (Manager Investment Attraction and Growth); and Leah Bradley (Manager Financial Services)

The meeting commenced at 11:12am

The meeting concluded at 12:46pm

UNCONFIRMED

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**1 APOLOGIES/LEAVE OF ABSENCE**

There were no apologies/leaves of absence requests for this meeting.

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2 CONDOLENCES

Council acknowledged and observed a minute silence for the recently deceased throughout the Whitsunday Region.

Cr Finlay and Mayor Collins paid their respects to the recent passing of Bowen resident, Glenn Volker. Glenn was well known for his building projects in and around the Bowen region.

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**3 CONFIRMATION OF MINUTES**

**3.1 - Confirmation of Minutes**

**PURPOSE**

At each Council meeting, the minutes of the previous meeting must be confirmed by the councillors present and signed by the person presiding at the later meeting. The Minutes of Council's Ordinary Council Meeting held on 28 May 2025 are provided for Councils review and confirmation.

**OFFICER'S RECOMMENDATION**

That Council confirms the Minutes of the Ordinary Meeting held on 28 May 2025.

**RESOLUTION OM2025/06/18.1**

**Moved By: CR M WRIGHT**

**Seconded By: CR G SIMPSON**

**That Council confirms the Minutes of the Ordinary Meeting held on 28 May 2025 subject to a minor amendment.**

**MEETING DETAILS**

The motion was Carried 7 / 0.

**CARRIED**

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This is page 4 of the Minutes of Council's Ordinary Council Meeting - 18 June 2025

UNCONFIRMED

4 BUSINESS ARISING

There was no business arising for this meeting.

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**5 MAYORAL MINUTE**

There was no mayoral minute for this meeting.

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6 NOTICES OF MOTION

There were no notices of motion for this meeting.

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**7 DEPUTATIONS**

There were no deputations for this meeting.

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8 PETITIONS / QUESTIONS ON NOTICE

RESOLUTION OM2025/06/18.2

Moved By: CR J CLIFFORD

Seconded By: CR C BAUMANAN

That Council receive the petition regarding item 11.3 - 20241233 - Development Application for Development Permit for Material Change of Use - Outdoor Sport and Recreation (Mini Golf) - 281 Shute Harbour Road, Airlie Beach - Ellenahs Designer Elegance Pty Ltd As TTE.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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**9 QUESTIONS FROM THE PUBLIC GALLERY**

There were no public questions submitted during this meeting.

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This is page 5 of the Minutes of Council's Ordinary Council Meeting - 18 June 2025



10 COMMITTEES REPORTS

10.1 - Audit & Risk Committee Meeting Minutes - 20 May 2025

PURPOSE

To confirm the Audit and Risk Committee Meeting Minutes held on 20 May 2025.

OFFICER'S RECOMMENDATION

That Council endorse the Unconfirmed Minutes of the Audit & Risk Committee Meeting (Attachment 10.1.1) held on 20 May 2025.

RESOLUTION OM2025/06/18.3

Moved By: CR J FINLAY

Seconded By: CR R COLLINS (MAYOR)

That Council endorse the Unconfirmed Minutes of the Audit & Risk Committee Meeting (Attachment 10.1.1) held on 20 May 2025.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

UNCONFIRMED

11 OFFICERS REPORTS

11.1 - Whitsunday 2030 Economic Development Strategy

PURPOSE

The purpose of this report is to seek Council's endorsement for the adoption of the Whitsunday 2030 Economic Development Strategy.

OFFICER'S RECOMMENDATION

That Council:

1. Adopt the Whitsunday 2030 Economic Development Strategy (**Attachment 11.1.1**); and
2. Delegate authority to the Chief Executive Officer to make amendments to the document data and information during the 5-year operation of the document to ensure it remains current.

RESOLUTION OM2025/06/18.4

Moved By: CR R COLLINS (MAYOR)

Seconded By: CR J CLIFFORD

That Council:

1. **Adopt the Whitsunday 2030 Economic Development Strategy (Attachment 11.1.1); and**
2. **Delegate authority to the Chief Executive Officer to make amendments to the document data and information during the 5-year operation of the document to ensure it remains current.**

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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UNCONFIRMED

## 11.2 - Local Government Association of Queensland 2025 Motions and Annual Conference

### PURPOSE

To present Council's motions for submission to the Local Government Association Queensland (LGAQ) Annual Conference for potential inclusion in the 2025 Business Papers.

### OFFICER'S RECOMMENDATION

That Council submits the following motions to the Local Government Association of Queensland Annual Conference for consideration:

1. That the LGAQ calls on the State Government to clarify the roles and responsibilities for Local Government in relation to the operation and maintenance of CCTV for public safety in conjunction with the Queensland Police Service.
2. That the LGAQ calls on the State Government to review the State Government Pensioner Rate Subsidy Scheme and the maximum value of \$200 per year which has remained unchanged for a number of years.
3. That the LGAQ calls on the State Government to review the governance arrangements for River Improvement Trusts as constituted under the River Improvement Trust Act 1940 to clarify the roles and responsibilities for local government.
4. That the LGAQ calls on the State Government to provide local governments with a legislative mechanism to deal with and manage vexatious complainants where Councils are incurring significant impacts on resources and financially to continually manage the re-prosecution of complaints, including after dismissal of matters from the Office of the Independent Assessor.
5. That the LGAQ calls on the State Government to support the implementation of the recommendations made in Red Tape Reduction Taskforce Report and empower the State Government Department responsible for local government to lead the implementation and monitoring of reforms with local governments and the LGAQ.

### RESOLUTION OM2025/06/18.5

Moved By: CR M WRIGHT

Seconded By: CR J CLIFFORD

That Council submits the following motions to the Local Government Association of Queensland Annual Conference 2025 for consideration:

1. That the LGAQ calls on the State Government to clarify the roles and responsibilities for Local Government in relation to the operation and maintenance of CCTV for public safety in conjunction with the Queensland Police Service.
2. That the LGAQ calls on the State Government to review the State Government Pensioner Rate Subsidy Scheme and the maximum value of \$200 per year which has remained unchanged since the 1<sup>st</sup> July 2011.
3. That the LGAQ calls on the State Government to review the governance arrangements for River Improvement Trusts as constituted under the River

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UNCONFIRMED

Improvement Trust Act 1940 to clarify the roles and responsibilities for local government.

4. That the LGAQ calls on the State Government to provide local governments with a legislative mechanism to deal with and manage vexatious complainants where Councils are incurring significant impacts on resources and financially to continually manage the re-prosecution of complaints, including after dismissal of matters from the Office of the Independent Assessor.
5. That the LGAQ calls on the State Government to support the implementation of the recommendations made by the Red Tape Reduction Taskforce Report and empower the State Government Department responsible for local government to lead the implementation and monitoring of reforms with local governments and the LGAQ.

**MEETING DETAILS**

The motion was Carried 7 / 0.

**CARRIED**

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11.3 - 20241233 - Development Application for Development Permit for Material Change of Use - Outdoor Sport and Recreation (Mini Golf) - 281 Shute Harbour Road, Airlie Beach - Ellenahs Designer Elegance Pty Ltd As TTE

PURPOSE

To present the assessment of the development application for Outdoor Sport and Recreation – Mini Golf at 281 Shute Harbour Road Airlie Beach and seek Council's determination.

OFFICER'S RECOMMENDATION

That Council refuse the Development Application for Development Permit for Material Change of Use for Outdoor Sport & Recreation (Mini-golf), made by Ellenah's Designer Elegance Pty Ltd As TTE, on L: 201 A: 8592 and located at 281 Shute Harbour Road Airlie Beach, for the following reasons:

1. The proposal conflicts with the Whitsunday Regional Council Planning Scheme 2017 and cannot be conditioned to comply. Specifically:
 - a. The proposal conflicts with the Environment and Heritage theme of the Strategic Intent as the proposal's facade impacts the identified core landscape values for Airlie Beach that are required to be protected or enhanced through good urban design that integrates with the existing urban fabric.
 - b. The proposal conflicts with the Airlie Beach Local Plan, specifically AO4.1/PO4, AO8.1/PO8, AO9.1/PO10 and AO19.1/PO19 and overall outcome (c), (g), (j) and (k).
 - c. The proposal conflicts with 6.2.2.2 District Centre Zone, specifically, AO2.1/PO2, AO3.1, AO5.1 – AO5.3/PO5 and Purpose and overall outcomes 3 (c), (f), (h) and (i).
 - d. The proposal conflicts with the Business Activities Code, specifically, AO2.1/PO2, AO3.1/PO3 and AO5.1/PO5 overall outcomes (b) and (c)
 - e. The proposal conflicts with the Transport and Parking Code, specifically, AO4.1/PO4, PO5 and Overall outcome 3 (c), as the proposal contains an on-site parking shortfall of 21 spaces.
2. The proposal is not compatible with the existing or intended character and streetscape of Airlie Beach Main Street.
3. The proposal does not incorporate a high standard of architecture design that creates an attractive streetscape reflective of the role and function of the Airlie Beach Main Street.

UNCONFIRMED

PROCEDURAL MOTION - MATTER LIE ON THE TABLE OM2025/06/18.6

Moved by: CR J CLIFFORD

That Council table the Development Application for Development Permit for Material Change of Use for Outdoor Sport & Recreation (Mini-golf), made by Ellenah's Designer Elegance Pty Ltd As TTE, on L: 201 A: 8592 and located at 281 Shute Harbour Road Airlie Beach, pending further discussion with the CEO.

MEETING DETAILS:

The procedural motion was Carried 7 / 0

CARRIED

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UNCONFIRMED

**11.4 - 20250216 - Development Application for Development Permit for Reconfiguration of a Lot - One (1) lot into four (4) lots - 345 Riordanvale Road Riordanvale - F & J Zerafa**

**PURPOSE**

To present the assessment of the development application for a four-lot rural residential subdivision at Riordanvale and seek Council's determination.

**OFFICER'S RECOMMENDATION**

That Council approve the application for Development Application for Development Permit for Reconfiguration of a Lot – One (1) Lot into Four (4) Lots and Access Easement, made by Frank and Joanne Zerafa, on L: 5 RP: 736942 and located at 345 Riordanvale Road, Riordanvale, subject to the conditions outlined in **Attachment 11.2.4**.

**RESOLUTION OM2025/06/18.7**

**Moved By: CR G SIMPSON**

**Seconded By: CR J COLLINS**

**That Council approve the application for Development Application for Development Permit for Reconfiguration of a Lot – One (1) Lot into Four (4) Lots and Access Easement, made by Frank and Joanne Zerafa, on L: 5 RP: 736942 and located at 345 Riordanvale Road, Riordanvale, subject to the conditions outlined in Attachment 11.2.4.**

**MEETING DETAILS**

The motion was Carried 7 / 0.

**CARRIED**

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UNCONFIRMED

11.5 - 20240246 – Request for Negotiated Decision Notice – Development Application for Development Application for Development Permit for Reconfiguration of a Lot – One (1) Lot Into Two (2) Lots and Access Easement – 47 Gillies Road, Strathdickie - 82SP1520

PURPOSE

To present the assessment of a request for negotiated decision notice and seek Council's determination.

OFFICER'S RECOMMENDATION

That Council part approves, and part refuses the Negotiated Decision Notice request for the Development Permit for Reconfiguring a Lot – One (1) Lot into Two (2) Lots and Access Easement – 47 Gillies Road, Strathdickie, as follows:

1. Approve deleting conditions 9.1 and 9.2.
2. Refuse to amend condition 6.4.

RESOLUTION OM2025/06/18.8

Moved By: **CR G SIMPSON**

Seconded By: **CR J CLIFFORD**

That Council part approves, and part refuses the Negotiated Decision Notice request for the Development Permit for Reconfiguring a Lot – One (1) Lot into Two (2) Lots and Access Easement – 47 Gillies Road, Strathdickie, as follows:

1. Approve deleting conditions 9.1 and 9.2.
2. Refuse to amend condition 6.4.

MEETING DETAILS

The motion was Carried 5 / 2.

Cr Wright and Cr Bauman called for a division.

CARRIED

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UNCONFIRMED

**11.6 - Donations, Sponsorships, In Kind Requests and Grants Approved May 2025**

**PURPOSE**

To advise Council of the donations, sponsorships, in-kind support and grants up to \$20,000 provided for the month of May 2025.

**OFFICER'S RECOMMENDATION**

That Council:

1. Note the Financial Support for Junior Elite Athlete Grant applications approved for the month of May 2025 to the applicants identified in **Attachment 11.6.1**.
2. Note the Financial Support for Donation and In-Kind applications approved for the month of May 2025 to the applicants identified in **Attachment 11.6.2**.
3. Note the Financial Support for Sponsorship applications approved for the month of May 2025 to the applicants identified in **Attachment 11.6.3**.
4. Note the Financial Support for Sport & Recreation Club applications approved for the month of May 2025 to the applicants identified in **Attachment 11.6.4**.
5. Note the Donation on Council Fee applications approved for the month of May 2025 to the applicants identifies in **Attachment 11.6.5**.

**RESOLUTION OM2025/06/18.9**

**Moved By: CR J COLLINS**

**Seconded By: CR J FINLAY**

That Council:

1. **Note the Financial Support for Junior Elite Athlete Grant applications approved for the month of May 2025 to the applicants identified in Attachment 11.6.1.**
2. **Note the Financial Support for Donation and In-Kind applications approved for the month of May 2025 to the applicants identified in Attachment 11.6.2.**
3. **Note the Financial Support for Sponsorship applications approved for the month of May 2025 to the applicants identified in Attachment 11.6.3.**
4. **Note the Financial Support for Sport & Recreation Club applications approved for the month of May 2025 to the applicants identified in Attachment 11.6.4.**
5. **Note the Donation on Council Fee applications approved for the month of May 2025 to the applicants identifies in Attachment 11.6.5.**

**MEETING DETAILS**

The motion was Carried 7 / 0.

**CARRIED**

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UNCONFIRMED

11.7 - Commercial Businesses Quarter 3 Report - January to March 2025

PURPOSE

To advise Council of the activities of the Commercial Businesses Directorate from January to March 2025.

OFFICER'S RECOMMENDATION

That Council receive the Commercial Business Directorate Quarterly Report from January to March 2025 as per **Attachment 11.7.1**.

RESOLUTION OM2025/06/18.10

Moved By: CR J FINLAY

Seconded By: CR J CLIFFORD

That Council receive the Commercial Business Directorate Quarterly Report from January to March 2025 as per **Attachment 11.7.1**.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

UNCONFIRMED

11.8 - Infrastructure Services Quarter 3 Report January to March 2025

PURPOSE

The purpose of this report is to provide an update pertaining to the functions of each branch within the Infrastructure Services Directorate for the period of January to March 2025.

OFFICER'S RECOMMENDATION

That Council receive the Infrastructure Services Quarterly Report (Q3) for 2024/2025.

RESOLUTION OM2025/06/18.11

Moved By: CR J COLLINS

Seconded By: CR J CLIFFORD

That Council receive the Infrastructure Services Quarterly Report (Q3) for 2024/2025.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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UNCONFIRMED

**12 LATE REPORT ITEMS**

**12.1 - Monthly Finance Report**

**PURPOSE**

To inform Council of the current unaudited financial performance and position for the reporting period.

**OFFICER'S RECOMMENDATION**

That Council receive the Monthly Financial Report, including the Unaudited Financial Statements for the period ended 31<sup>st</sup> May 2025.

**RESOLUTION OM2025/06/18.12**

Moved by: **CR G SIMPSON**

Seconded by: **CR M WRIGHT**

**That Council receive the Monthly Financial Report, including the Unaudited Financial Statements for the period ended 31<sup>st</sup> May 2025.**

**MEETING DETAILS:**

The motion was Carried 7/0

**CARRIED**

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13 MATTERS OF IMPORTANCE

Cr Jan Clifford regarding Electric Scooters on Footpaths

Cr Clifford raised her concerns regarding electric scooters on footpaths and the dangers associated with the use of electric scooters on shared footpaths.

Cr Clifford requested the issue be assessed and the footpaths be free of electric scooters.

Cr John Collins regarding Honours and Awards Secretariat's Office

Cr John Collins was asked by the Honours and Awards Secretariat's office if I could write a letter in support of the nomination for the late Mr Douglas Winterflood to be considered for an award within the Order of Australia.

Doug was a member of the Proserpine Lions Club, and a former member of The Australian Airforce.

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UNCONFIRMED



The Meeting closed at 12:46 pm.

Confirmed as a true and correct recording this 30 July 2025.

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**Cr Ry Collins**

**MAYOR**

UNCONFIRMED

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