Welcome to the Whitsunday Regional Council (WRC or Council) Annual Report for 2018/19.

Council acknowledges the traditional owners and custodians of the lands in our region and we pay respect to their Elders both past and present.

This year’s Annual Report provides an overview of the regional activities and achievements undertaken during 2018/19 to move our organisation forward and deliver for our community.

The report highlights the four key themes of the current Corporate Plan – Governance and Leadership, People, Place and Prosperity, demonstrates our compliance with the Local Government Act 2009 and provides an insight into Council’s operations and financial position.
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FEEDBACK
We'd love to hear from you!

Please direct any feedback or suggestions about this Annual Report to the Communications and Marketing Team:

Email: communications@whitsundayrc.qld.gov.au
Phone: 1300 WRC QLD (972 753)
The Whitsunday Region is home to approximately 35,000 permanent residents and attracts 885,000 overnight visitors each year (2018). Renowned for its relaxed lifestyle, the region boasts beaches, rainforests and large tracts of national parkland, encompassing a total land area of 23,682 square kilometres.

The main townships in the region are Airlie Beach, Bowen, Cannonvale, Collinsville and Proserpine are the main townships throughout the region with numerous rural and coastal communities and residential areas scattered throughout the region. The Whitsunday Islands are also within the Council area. The majority of these islands are uninhabited national parks, but four islands offer a variety of resort accommodation, all with the Great Barrier Reef and fringing coral reefs at their doorstep.

While the region is rural and coastal in its nature, residents and visitors alike enjoy access to good community infrastructure such as transportation, hospitals, educational facilities, telecommunications, power, water and sewer utilities as well as contemporary facilities including museums, art galleries, cafes, hotels and restaurants, entertainment facilities and a cinema.

The Bruce highway is the major transport corridor running from Brisbane in the South to Cairns in the North. It is less than 2 hours by air to the Queensland state capital of Brisbane from the Whitsunday Coast Airport.

The region is a well-established transport hub with the WRC owned and operated Whitsunday Coast Airport located 10 minutes' drive from the township of Proserpine, and a number of smaller aerodromes in Bowen, Collinsville and Mt Coolon. Privately owned airports are located on Hamilton Island and Jubilee Pocket.

The region is economically resilient with the Gross Regional Product of the Whitsunday Local Government Area estimated at approximately $2.65 billion in 2018. With over $5.1 billion in major projects planned or under construction, the region is expecting rapid growth over the next 10 years.
The 2018-19 Financial Year marked another significant step towards achieving the strategic outcomes encapsulated in Council’s Corporate Plan.

The Corporate Plan identifies the four themes central to everything Council has achieved throughout the last financial year and more: Governance and Leadership; People, Place and Prosperity. These themes reflect Council’s continuing commitment to providing open, accountable and transparent local government; deliver services that meet our community’s expectations; achieve a balance between accommodating a rapidly growing population with preserving our unique natural environment; and build a strong, innovative and diverse economy.

Council has made significant progress towards accomplishing the strategies set out in the Corporate Plan this year through the activities included in our 2018-19 Operational Plan.

The Operational Plan outlines the services Council has committed to delivering, at what standard, and how our performance will be measured during the financial year. Throughout this period staff have continued striving to achieve the set objectives, finalising and progressing a significant number of diverse projects throughout the Whitsundays. This is demonstrated in quarterly updates reported to Council throughout the year, reviewing our progress and providing details of how we fared against agreed upon key performance indicators.

In pursuit of the desired outcomes established in our Corporate Plan, throughout the year Council has implemented and undertaken a variety of initiatives and projects, as detailed throughout this Annual Report.

Throughout this financial year this Council has completed a number of major projects with the $6.3 million Airlie Beach Foreshore Revitalisation a highlight.

Council is also nearing completion on other major projects with the $15 million Whitsunday Coast Airport Terminal Upgrade and the $5 million Beautiful Bowen project set for completion in the first half of the 2019/20 financial year.

A major infrastructure project key for sustainability is Construction on Bowen’s $25.4 million Sewage Treatment Plant.

The build is over halfway completed, with the new plant on track to be switched on in December this year.

The new plant will double the capacity of the existing infrastructure and cater to a population of up to 14,000 people, ensuring there is improved water quality and water security for Bowen residents into the future.

Looking ahead, in the next financial year Council will work with the community to create and adopt a new Corporate Plan. This will be the community’s opportunity to have a direct input into the broad aspirations for our region, which will be at the heart of everything this organisation does for years to come.

Continuous improvement is one of Council’s values and whilst we acknowledge that there remain many areas where we can do better, I can honestly say that Council staff are constantly striving to work more effectively and efficiently for this great region.

In closing I would like to convey my thanks to former CEO Barry Omundson and acting CEO Bruce Davidson for their wonderful contribution to the WRC organisation.

K R Donohoe

On behalf of my fellow Councillors and our WRC organisation, I am pleased to present the 2018/19 Annual Report. This report provides a snapshot of what the Council has achieved over the past financial year.

My Council is passionate about maintaining a consistent level of service for our 35,050 residents and also delivering major infrastructure projects to build resilience, improve community liveability, create jobs, and thereby help forge a bright future for Our Whitsunday region.

Council believes that providing residents with upgraded facilities and services will help us achieve our goal of a happy and thriving community. Council and our residents have made great progress in rebuilding our region, including our community assets, damaged by the natural disaster in 2017.

While we are supported by our state and commonwealth governments, these activities have required significant financial investment of Council’s own funds.

I am proud to be a Mayor who always puts my community first and is willing to break bread with any side of politics to secure a fair share of funding for the Whitsunday Region.

Stalking the halls of power in Canberra and Brisbane and advocating long and loud for the Whitsundays has seen WRC secure almost $200 million in federal and state funding for new and improved infrastructure right across the region.

One example is the revitalised $6.3m Airlie Beach Foreshore which is already a hub of activity for our residents and tourists. The redeveloped foreshore boasts a sound stage for events, a new tourist bus drop-off area, refurbished amenities block, a massive 10m high new shaded playground, an improved market stall area with extra lighting, 62 new sealed carparks plus extensive new landscaping and seating.

A major part of the Foreshore Revitalisation project was upgrading and improving the existing underground services. During this project Council also collaborated with Ergon Energy to allow them to undertake works to the lines supplying power to the Whitsunday islands and Jubilee Pocket area which had deteriorated and required upgrading.

The active sewer main located in the foreshore was also upgraded as the former main was undersized and outdated. These works are vital to future proofing infrastructure for growth.

The Whitsunday Regional Council owned and operated Whitsunday Coast Airport won gold at the 2018 regional tourism awards. Our airport picked up the top gong in the Specialised Tourism category.

Whitsunday Coast Airport has just undergone a $15 million terminal upgrade after a $25 million runway upgrade was completed late 2017. This expansion is guaranteed to improve the customer experience of all visitors to our region.
Tourism is one of the main economic drivers in the Whitsundays and the airport upgrade will ensure the entire region stands to reap the rewards of a modern transit facility. Attracting investment and creating jobs within our region was the main priority of the Whitsunday Region Economic Development Strategy 2017-2021 and Council has acted on several items from that strategy. Masterplans have been developed for Lake Proserpine and Proserpine Main Street and funding for stages of these projects earmarked in the next budget. Other catalyst projects like Beautiful Bowen and Greening and Growing Bowen will ensure sustainability for the area and enhance opportunities to further leverage increased economic spend via the lucrative drive market.

I believe our region is building towards a period of strong growth and as a proactive Council we need to continue with sensible planning, minimal rate increases, maintaining a value-for-money approach to our frontline services and have a firm commitment to an open-for-business agenda.

We have made great progress in just over three years and I applaud our elected Councillors, the Executive Leadership Team and their staff for playing their part in a united Council.

Our organisation is always striving to improve and we are on a journey together; Council and Community; making the Whitsunday region the best place in the world to work, live, play and invest.

It is a privilege to serve the Whitsunday Region community as Mayor.

A Willcox
Phone: 0458 442 323
Email: andrew.willcox@whitsundayrc.qld.gov.au

Andrew Willcox was sworn in as the third Mayor of Whitsunday Regional Council on Monday, 4 April 2016. Born and raised in Bowen, Andrew owned and managed a tomato farm and business before entering local government. Andrew and his wife Raylene live at Queens Beach, where they have raised their three children.

Andrew was first elected to Council in 2012 as Councillor Division 6, representing the communities of Bowen, Queens Beach, Merinda, Cape Upstart and Gthinlungra.

His priorities include supporting economic development and job creation opportunities, delivering the vital infrastructure required to support the region’s growing population, and engaging the community to better inform Council’s decision making. In his spare time, Andrew enjoys fishing, snow skiing, and relaxing with his family.

Committees
- Local Disaster Management Group
- Bowen Collinsville Enterprise
- Don River Improvement Trust
- Tourism Whitsundays
- Whitsunday Regional Roads & Transport Group
- Greater Whitsunday Council of Mayors
- Audit & Risk Committee
- Rural Fire Brigade Finance Committee
- Advocacy Advisory Committee
- Economic Development Advisory Committee
- Traffic Advisory Committee

Jan has completed a Diploma in Management and has recently been recognized as a Paul Harris Fellow with Rotary International.

Jan has always been a strong advocate for protecting and preserving the natural environment in the Whitsundays, both on the mainland and in the Great Barrier Reef Marine Park.

Committees
- QLD Delegate to the Australian Local Government Women’s Association National Executive
- Regional Development Australia
- Rates Relief Advisory Committee
- Reef Catchments
- Safe Night Out Precinct
- Whitsunday Housing Committee
- Whitsunday PCYC
- Whitsunday Rivers Improvement Trust
- Environment Recovery Sub-Group
- Whitsunday Sports Park
- Regional Arts Development Fund
- Traffic Advisory Committee
- Logan’s Adventure Playground Committee

Jan Clifford was re-elected in the 2016 Queensland local government elections as the representative for Division 1 of the Whitsunday Regional Council, making this her third successive term as a Councillor.

Jan is well known for her energy and commitment to the well-being of the Whitsunday area and its citizens and is an active member of the community, serving on many boards and committees and volunteering at events.

Jan has called the Whitsundays home since early 1995 after a long career across Australia in various management, sales and marketing roles. In 1997 Jan started her own sales and marketing business and was voted Best Sales Representative by A.F.T.A. She was eventually drawn to Council to be of service to the Whitsunday Region and its people.

DIVISION 1
- COUNCILLOR JAN CLIFFORD

Phone: 0412 721 969
Email: jan.clifford@whitsundayrc.qld.gov.au

Councillor Jan Clifford

A Willcox
Phone: 0458 442 323
Email: andrew.willcox@whitsundayrc.qld.gov.au
Ron is also a member of the Queensland State Committee for Suicide Prevention Australia and the Expert Advisory Group of the Wesley Lifeforce Evaluation Panel.

Ron’s focus lies with encouraging greater regional liveability, driving economic growth, fostering social support networks, and creating a prosperous region that maintains a high sense of community spirit.

Council Committee Representation
- Whitsunday Coast Chamber of Commerce
- Traffic Advisory Committee
- Whitsunday Local Marine Advisory Committee
- Whitsunday Community Services
- Whitsunday Catchment Landcare
- Bowen PCYC Committee
- Human Social Recovery Subgroup Committee
- Rural Fire Brigade Finance Committee
- Rates Relief Advisory Committee

Division 3 is centred on the town of Proserpine, which is the Whitsunday region’s agricultural and government services hub, and includes the surrounding rural communities of Mount Julian, Preston, Conway and Wilsons Beach.

While John’s family lived at Silkwood, south of Innisfail, he was born in Toowoomba. At age four, his family relocated to Proserpine when his father was transferred as the local police sergeant. John completed his schooling at the local St. Catherine’s Catholic Primary School and Proserpine State High School, and currently lives in Proserpine with his wife Jill and four daughters.

Since 1990, John and Jill have owned and operated their own small business on Proserpine’s Main Street. John is a strong advocate for developing the local rural tourism sector to entice travellers off the highway and into our townships. John has championed the creation of further tourism opportunities at the Peter Faust Dam, which has the largest Barramundi population of any impoundment in Australia, and is a strong advocate for promoting Proserpine as RV Friendly town.

Committees
- Advocacy Advisory Committee
- Traffic Advisory Committee
- Audit & Risk Committee
- Local Disaster Management Group
- Les Stagg Oval Advisory Committee
- Proserpine Junior Sporting Complex
- Whitsunday Rivers Improvement Trust
**DIVISION 4**
-COUNCILLOR NICOLA GRIEGER

Phone: 0413 719 539  
Email: nicola.grieger@whitsundayrc.qld.gov.au

Nicola is a long-term resident of Collinsville where she lives with her partner Steven and their daughter Eliette. Together they run a small electrical business where Nicola oversees the finances, all while being a busy mum.

Nicola has previously spent time in mining, real estate, administration roles and hospitality and she say it has always been in her nature to help people.

Nicola joined Council to make a difference to her community and the other smaller communities in Division 4. She aims to be the voice for her constituents and as the representative for Division 4, wants to help deliver quality infrastructure and services for the residents in her area.

**Committees**
- Traffic Advisory Committee
- Bowen Collinsville Enterprise
- Collinsville Development & Industry Group

**DIVISION 5**
-COUNCILLOR DAVE CLARK

Phone: 0408 642 268  
Email: dave.clark@whitsundayrc.qld.gov.au

Dave was born and raised in Bowen and continues to reside there with his family today. Dave has a background in building and construction and has owned his own business in Bowen for many years.

Having lived in the Bowen community his whole life, the move to Council was a natural progression as he has always had a desire to help his community. He has a strong belief in providing for the children and the next generation to come as well as caring for the elderly.

Dave’s focus in his role as Councillor is very much on ensuring Council provides good quality services, facilities and infrastructure.

**Committees**
- Infrastructure Recovery Sub Group
- Traffic Advisory Committee
- Bowen Burdekin Local Marine Advisory Committee
- Bowen Sporting Complex Committee
- Don River Improvement Trust
- Local Authorities Waste Management Advisory Committee
DIVISION 6
- COUNCILLOR
MICHAEL BRUNKER

Phone: 0419 708 351
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The Councillor for Division 6, Mike was born and raised in Collinsville but has lived in Bowen for 20 years where he currently runs a newsagency with his wife Kylie.

As a former coal miner and former Mayor of Bowen Shire and Whitsunday Regional Councils for 17 years, Mike has a proven track record of delivering outcomes for the people of Bowen and Whitsunday.

Mike’s background in mining and local government has given him a thorough understanding of the challenges faced by communities, families and local businesses from the coalfields to the coast.

Mike has always been passionate about creating job opportunities through economic development and that remains his focus today.

Committees
- Advocacy Advisory Committee
- Traffic Advisory Committee
- Economic Development Advisory Committee
- Economic Recovery Sub Group
- Bowen and Collinsville Mental Action Group
- Bowen Gumlu Growers Association
- Bowen Gumlu Growers Association – Processing Plant Sub-Committee
- Community Engagement Committee
- Tourism Bowen

RETIEMENT OF COUNCILLOR
PETER RAMAGE

Whitsunday Regional Council said farewell to long-serving Division 4 Councillor, Peter Ramage, who resigned in March 2019. Peter served the community for 18 years as divisional Councillor and at times Deputy Mayor, and has made a significant contribution during his time in local government.

Peter thanked all the elected members, staff and our workforce for their support, and wished Whitsunday Regional Council much success for the coming years.

The Mayor, Councillors and staff acknowledge the contribution Peter has made to the community and wish Peter, his wife Vicki and their family, all the best for the future.
1.5 Events

- **Mayors Ball**
  - **Greys On The Bay**
  - **Bowen Water Tank Mural Opening**

- **September**
  - **Schoolies**

- **November**
  - **Christmas Events**

- **December**
  - **Clipper Round the World Yacht Race**
  - **Great Australian Bites**
  - **Australia Day**

- **January**
  - **Anzac Day**
  - **Proserpine Library’s 21st Birthday**
  - **Tilapia Catching Day**

- **February**
  - **Great Australian Bites**
  - **Proserpine Water Park Opening**

- **March**
  - **Airlie Foreshore Fiesta**

- **April**
  - **Clipper Round the World Yacht Race**
  - **Great Australian Bites**
  - **Proserpine Library’s 21st Birthday**
  - **Tilapia Catching Day**

- **May**
  - **Airlie Foreshore Fiesta**

- **June**
  - **Citizenship Ceremonies Bi-annually**
  - **Library Events And Activities Year Round**

- **2018**
  - **Mayors Ball**
  - **Greys On The Bay**
  - **Bowen Water Tank Mural Opening**

- **2019**
  - **Airlie Foreshore Fiesta**
1.6 AWARDS

BEST PRACTICE IN COMMUNICATION AND DIGITAL MEDIA

Council’s Digital Communications Officer, Sarah Collins, won the inaugural Best Communication/Digital Professional award at the 2018 LGx Media and Communication Forum. It was a hotly contested category and ultimately awarded to two recipients that both reflected the best in local government communications.

COUNCIL WINS TOP WATER GONG

Whitsunday Regional Council’s Whitsunday Water picked up the Infrastructure Project Innovation Award at the Australian Water Association – Old Water Awards in Brisbane.

The project nominated was for the recent $1.1m solar and generator upgrade at the Bowen Water Treatment Plant, which was co-funded by Whitsunday Regional Council and the Queensland Government.

This outstanding project will reduce operational costs by over $250,000 per year. The solar and generator upgrade will also assist in keeping the water flowing to Bowen when major power outages occur during events like Tropical Cyclone Debbie.

2018 RESILIENT AWARDS

The Whitsunday Water team also won the People’s Choice Resilient Photograph for a shot titled “Restoring water and sewer after a cyclone” of the water team working from a home garage as a base in the hours after Cyclone Debbie.

COO of Whitsunday Water Troy Pettiford and his 10 year old son Brad set up the office for his crew to restore critical services and set up 65 generators to bring water and sewerage back on line as quickly as possible for the community.

The staff in the picture did 18-20 hour days for two weeks to assist recovery post the disaster. The Whitsunday Water team were also a highly commended finalist in the Resilient Projects Local Government for the Bowen Water Treatment Plant for water supply energy and resilience - integration of solar and backup generation to adapt to our extremes.

WRC EVENTS TEAM

The Events Team were recipients at the Mackay Police District Honours and Awards Presentation on 3 October 2018 for their participation in the 2018 Commonwealth Games Queen’s Baton Relay.

Whitsunday Regional Council displayed exceptional professionalism and enthusiasm to ensure the Queen’s Baton passed through the area without issue.

QUEENSLAND TRAINING AWARDS

Tailah Jensen completed a Business Administration Traineeship in the Roads and Drainage section in 2018. Tailah was nominated for Trainee of the Year and was selected as one of two finalists.

Tailah has since been employed by Council in the Office of the Mayor and CEO.

WOMEN IN CONSTRUCTION AWARD

Whitsunday Water’s Tenaya James won the Dial Before You Dig Award for Achievement in Construction (Civil Works) by the National Association of Women in Construction. Tenaya is the very first regional winner!

TORGAS AWARDS

The TORGAS Awards is an event that rightly recognises wonderful young achievers working as apprentices. TORGAS Inc is a Townsville based not-for-profit organisation, with dedicated resources based within the Whitsunday region, operating as a commercial business providing apprentices and trainees to businesses throughout Queensland.

Council had seven nominees at the 2019 TORGAS Awards with three winning their respective categories. They include:

- 1st year engineering apprentice, Greg Angus
- 4th year engineering apprentice, Brodie Malone
- 4th year automotive apprentice, Bevin Querro

TOURISM AWARDS

The Whitsunday Regional Council owned and operated Whitsunday Coast Airport won gold at the regional tourism awards.

The airport picked up the top gong in the Specialised Tourism category at the Whitsunday Tourism ‘night-of-nights’ to celebrate the achievements of the region’s operators and service providers.

Whitsunday Coast Airport is one of the fastest growing regional airports in Australia and the only regional airport between Townsville and Brisbane that has direct flights to Brisbane, Sydney and Melbourne.

Our airport continues to expand thanks to amazing support from the Queensland Government, Tourism Whitsunday, Tourism Events Queensland and our airline partners.

Council also picked up gold in Festivals and Events for the Whitsunday Clipper Carnival which was a collaborative effort with Abell Point Marina and Tourism Whitsundays.

Other awards won by Council on the night were:

SILVER
- Airlie Beach Lagoon Project

BRONZE
- Whitsunday Regional Council- 2017 Schoolies Week
The Whitsunday Regional Council Corporate Plan titled *Whitsunday 2020* is centred on the four key themes of Governance and Leadership, People, Place and Prosperity.

These themes guide Council’s focus until 2019. Our Annual Report allows us to review our progress on the delivery of Whitsunday 2020 objectives.
21 GOVERNANCE AND LEADERSHIP

OUR GOAL

In 2020, the Whitsunday Region is united and our leadership delivers open, accountable, and transparent local government. Our community is engaged, informed, and actively involved in Council decision making. Whitsunday Regional Council is an innovative and financially sustainable organisation and our staff are skilled, valued and productive.

PERFORMANCE MEASURES

- Community and stakeholder satisfaction with Council
- Financial sustainability ratios
- Number of community engagement initiatives undertaken annually and community satisfaction with process
- Number of joint initiatives between Council and government, industry, business and community
- Progress in advocating our strategic priorities to government, industry, business and community
- Development and implementation of strategies

GREATER WHITSUNDAY COUNCIL OF MAYORS (GWCOM)

The Greater Whitsunday Council of Mayors is a collaborative partnership between Mackay Regional Council, Isaac Regional Council and Whitsunday Regional Council. Established in 2012, the purpose of the Greater Whitsunday Council of Mayors is strategic in nature and primarily includes:

- Identification of opportunities for innovation and collaboration across the region
- Develop organisational capacity through the sharing of resources in order to achieve cost efficiencies
- Identify and support cross-boundary priorities and challenges
- Pursue better funding outcomes for the region, aiming to broaden the Whitsunday Region economy
- Identify and prioritise infrastructure initiatives and deliver strategies to secure the Whitsunday Region’s future
- Strengthen relationships with State and Federal government and agencies
- Speak with a united voice representing collective interests with an aim to influence key decision makers from both government and private sector
- Deliver outcomes focused advocacy to leverage funding and deliver key projects for the benefit of the Whitsunday Region and its communities
- Assess and monitor government policies and where appropriate develop policy position on behalf of the Whitsunday Region

PROJECT MANAGEMENT

Council is continuously improving internal operations and this year a key focus area was project management. Council’s revised Project Management Framework was endorsed in February 2019 and implementation of updated processes, governance and reporting was implemented.

In 2019/20 Council had 476 projects, some of which are still active, with only 14% experiencing variations on time, cost and/or quality.

CONNECTING WITH OUR COMMUNITIES

Unshakeable Community Engagement

Engaging with the community continues to be a major priority for Council, with all levels of the organisation seeking to better connect with residents and gain meaningful feedback on plans and projects. With a focus on inclusive and transparent engagement processes, an established Community Engagement Framework is in place to ensure all residents can have their say and be involved in decision-making. As a proactive leader, Council has a dedicated Engagement & Marketing Coordinator to drive this approach across the organisation.

Innovative Community Engagement

Always in search of new methods to engage with residents, a public report called “Consultation Summary” was developed this year to close the loop after a public consultation. The Consultation Summary shows a snapshot of participants and key results from the process, demonstrating how this information is then incorporated into the final planning process. It is vital for Council to be accountable to ratepayers and residents in a transparent engagement process, and this report is published online and promoted on Council’s corporate social media.

This year, Council began rolling out pop-up placemaking engagement activities, designed to activate community spaces and provide a quirky way to engage with residents. Debuted at the Airlie Foreshore Fiesta event in June 2019, temporary hay bale seating, umbrellas, rugs and cushions were used to great effect to demonstrate the potential for temporary events, art
and furniture along the Foreshore and other community spaces. The event itself was designed to showcase how the new Foreshore redevelopment can be best utilised by residents, and covered a mix of community needs, from connectivity, to art and culture, to physical expression and performance. Plans are in place to roll similar activities out across the region over the next year, helping create culture in the Whitsundays.

Cutting-Edge Community Engagement

Online consultation is here to stay, and Council’s online engagement platform Your Say Whitsunday, continues to grow from strength to strength. Connecting the community for the last three years, the platform has grown to over 23,000 views, over 1,000 contributions and 669 active registrations. Capturing an audience of online users from across the region, the traffic is mostly sourced from Google, Facebook Mobile and visits to the Council website. The data shows that every year the platform continues to increase in both registrations and participation. Your Say Whitsunday continues to offer a free, accessible, engaging, easy way for people to provide feedback.

The sharp increase in active registrations over the past year can be contributed to an online campaign produced in February 2019 which aimed to increase registrations and awareness of the site. The quirky 2 minute video published on social media, local TV, newspaper advertising showed residents how easy it is to sign up and have their say on issues which affect them, using their own device and in their own time.

Engagement Activities

Over the past year Council has engaged the community on the following plans, projects and events:

Major Projects:
• Airlie Beach Foreshore Revitalisation
• Shute Harbour Restoration Project
• Disaster Recovery Projects (NDRRA and Insurance after Cyclone Debbie)
• Works for Queensland Projects (park upgrades)
• Airport Terminal Expansion Upgrade
• Bowen Water Recycling Project
• Beautiful Bowen Upgrades

Public Consultation:
• Proserpine Main Street Upgrade
• Proserpine Entertainment Centre
• Coastal Hazards Adaptation Strategy
• Bowen Water Tank Mural
• Airlie Beach Foreshore Land Management Plan
• Planning Scheme Amendments
• Cannonvale Lookout
• Library Survey
• Doing Business in the Whitsundays Survey
• Postal Ballot Consultation
• Collinsville and Scottsdale Bushfire Management Plan
• Whitsunday Paradise Foreshore Reserve Management Plan
• Lake Proserpine Masterplan (Peter Faust Dam Open Day)
• Mobile Black Spot Survey
• Renting in Queensland Survey

Informing the Public:
• New Cannon Valley Reservoir
• Flagstaff Hill Upgrade
• Airbnb Forum
• Proserpine Administration Centre
• BPAY View
• Bowen Drainage Renewals
• Herbert Street Pedestrian Crossing
• Queensland Waste Levy
• RSIS Skilling the Whitsundays Program
• 2019-20 Budget
ACHIEVEMENTS

SOCIAL MEDIA

Facebook

Whitsunday Regional Council’s Corporate Facebook page grew from 6,363 Likes on 1 July 2018 to 7,644 Likes on 30 June 2019. That’s an increase of 1,281 in one year.

Demographics are shown below:

| WOMEN | 76% FANS |
| AGE RANGE | 0.462% | 6% | 22% | 21% | 13% | 7% | 4% |
| MEN | 24% FANS |
| AGE RANGE | 0.154% | 2% | 8% | 7% | 5% | 2% | 1% |

Instagram

Whitsunday Regional Council’s Instagram page grew from 975 followers to 1,209 followers.

Demographics are shown below:

LinkedIn

Over the past year, Council’s LinkedIn page has grown in strength and we currently sit at 2,368 followers. 1,106 of these followers were gained in the 2018/19 financial year. Council uses this platform to highlight WRC’s organisational values and culture, staff achievements and Council updates.

Follower Demographics are shown below:

<table>
<thead>
<tr>
<th>Top Locations in Australia</th>
<th>% of Followers</th>
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<tr>
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Twitter

Our followers currently sit at 201. Of those, 54% are Male and 46% are female.
SOCIAL MEDIA BENCHMARKING

Neighbouring councils in the region have embraced social media as an increasingly valuable communication tool for connecting with their constituents. Social media provides an immediacy of communication and ability to communicate and dialogue with audiences who may otherwise find it difficult to engage with the Council. Councils in the area use the platforms primarily to promote council activities and news. Mackay, Townsville and Cairns are proactive in also promoting their community engagement initiatives.

The table below gives an indication of how WRC benchmarks against neighbouring councils. However, it must be noted that the success of the page does not solely rely on the number of Likes/Followers. While some council’s may have a smaller following, their engagement rate on each post may be higher than that of the council with more likes. This means that more people are reading/commenting/reacting to their posts as opposed to just following the page.

January 2018

<table>
<thead>
<tr>
<th>Platform</th>
<th>Whitsunday RC</th>
<th>Isaac RC</th>
<th>Mackay RC</th>
<th>Burdekin Shire</th>
<th>Townsville City</th>
<th>Cairns RC</th>
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January 2019

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<th>Mackay RC</th>
<th>Burdekin Shire</th>
<th>Townsville City</th>
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VIDEO PRODUCTION FOR SOCIAL MEDIA

The use of video has become an increasingly popular and engaging format of content for social media. Council staff are trained in video production and have produced a large percentage of the 75 videos that were published across social platforms in 2018-2019. Some of the major campaigns and regular videos include:

- Our Mayor, Your Recipes
- Proud to be your Council
- Waking up Whitsunday
- Growing Utopia
- Roads and Drainage Update
- Our Whitsunday Community
OUR GOAL

In 2020, the Whitsunday Region is an inviting and welcoming community with an enviable lifestyle. Our region is active, healthy, inclusive and our residents enjoy access to a range of social, cultural and recreation activities. We are a fair, equitable and affordable community and we respect our region’s diversity.

PERFORMANCE MEASURES

• Response to emergencies and natural disasters
• Community and stakeholder satisfaction with public spaces and facilities
• Attendance at Council facilitated events

2018 MAYOR’S ANNUAL CHARITY BALL

The 2018 Mayor’s Annual Charity Ball turned out to be the most successful yet with an incredible $87,797 raised for RACQ CQ Rescue.

The event was held on Saturday 28 July at Abell Point Marina and included a three-course dinner and drinks, live entertainment and the much-anticipated charity auction.

RACQ CQ Rescue is a community funded service that provides a critical, lifesaving service to visitors and residents in the Whitsunday region. They provide rapid response, critical care and aeromedical retrieval services to all areas within the Whitsunday region.

In 2018, the rescue helicopter undertook 636 tasks which equates to 1,172.63 hours of flying time. 41% of those rescues were to the Whitsunday Region and Proserpine was the second most frequented destination.

It costs approximately $9 million annually to keep the world-class helicopter rescue service in the sky and Whitsunday Regional Council is proud to make this significant donation.

SPILSH SPLASH FUN AT THE NEW PROSERPINE WATER PARK

The much-anticipated Proserpine Water Park was officially opened by Mayor Andrew Willcox on 17 August 2018 with a free community event to celebrate!

A Facebook competition was held to build excitement ahead of the grand opening event. Families were given the opportunity to be the first people to use the park and they were able to bring along one other family to join in the fun!

The grand opening celebrations were a huge success and included a free sausage sizzle, jumping castle, face painting, food vans, and a movie under the stars!

The $1.7 million council-funded water park is located at the site of the existing Proserpine Pool complex. With both facilities free for use by the community, it has greatly enhanced the liveability of the area and attracted visitors who would have previously not have come to Proserpine.

The Proserpine Water Park was identified in the Proserpine Sustainability and Future Growth Masterplan as a key project to be delivered.
FIRST 5 FOREVER PROGRAM

Whitsunday Regional Council’s First 5 Forever literacy program for children aged 0-5 years continues to build on its previous successes throughout the region. The popular in-library sessions featuring Storytime, Baby Bounce, and Library play attracted over 7,255 parents, carers and children. Feedback from recent Library Play sessions highlighted family’s enjoyment of the sessions with comments reflecting on the variety of activities, the benefits of children interacting with each, and creative ideas for kids that can be used at home.

Outreach sessions continue to be a strong focus of the First 5 Forever program. These include visits to local playgroups, kindergartens, day care centres, maternal health clinics, local businesses and community centres with some 4,749 members of the community participating in over 65 sessions. This has enabled the program to build on existing strong community partnerships with 321 interactions with these groups throughout the year.

First 5 Forever has also extended its reach to new areas of the region with an Early Years Expo held in Collinsville for the first time, visits to Gumlu, and connections with new community groups such as those representing local indigenous interests.

Council staff are excited about the upcoming year, having successfully securing additional funding from the State Library of Queensland to implement a new pilot program Kids Talk, Munch and Move. This initiative of the Whitsunday First 5 Forever team aims to link with local community partners and work together to support parents in providing the healthiest of environments for children to grow and thrive.

PROSERPINE LIBRARY

BIRTHDAY BASH

16 April 2019 marked 21 years of Proserpine Library being located in their current premises. The library’s 21st Birthday was celebrated in style with over 100 children and their families attending a fun and entertaining Storytime by Mayor Willcox and Cr Collins followed by birthday cake, sausage sizzle, fairy floss, shaved ice and games in the park.

ADULT ART WORKSHOPS

Adult Art Workshops were held across the region by local artist Jacqueline Taylor. Jacqueline received RADF funding to hold a series of ‘fun and social beginner adult art exploration workshops designed to enrich the quality of the Whitsunday retirement lifestyle’.

9 sessions were held with 100 participants exploring a variety of mediums including Acrylic Paint and Watercolour Paints and Pencils. Following the workshops, a Participants Art Exhibition was held in Cannonvale Library during the month of June showcasing the local emerging artists works.

During the 2018-2019 financial year 14,694 library members borrowed 180,681 printed and non-printed items and over 15,500 eResources from the Whitsunday Regional Libraries.

Proserpine Library
In meeting our legislative requirements, under the Disaster Management Act, 2003, our disaster recovery arrangements were tested this period. The discussion exercise, “Exercise Rattler” was held for Local Disaster Recovery Group and Local Disaster Management Group staff. The exercise saw the review of the Recovery Subplan within the context of the scenario and gave participants the opportunity to practice the roles and responsibilities of their agency during a disaster event. The exercise will inform the review of our disaster recovery arrangements.

Community Resilience
The disaster management team delivered several activities aimed at building community resilience to disasters. These activities ranged from public information days, such as Cyclone Saturday, and online social media campaigns, such as the “get to know your disaster team” Facebook campaign. The team also attended events hosted by organisations who share the goal of improving community connections and resilience.

One of the capstone projects for the team is the Gloucester Community Disaster Plan. Members of the community worked together during 2018 and 2019 to undertake planning for disaster events that may affect their area. The result of this will be the Gloucester Community Disaster Plan and increased disaster resilience.

Operational Readiness
Ensuring that our region is operationally ready for a disaster is a core part of the work of the team. Over the 2018/19 period the team was successful in securing funding for a new Whitsunday State Emergency Service shed to increase the unit’s capacity on the existing site.

The new shed will lead to improved storage and reduced response times of the SES.

The Local Disaster Management Group met five times during the period to improve disaster management arrangements for the region. The LDMG also met multiple times during disaster events to ensure a coordinated multi-agency approach to these events.

The Disaster Management team deployed response kits to all Local Disaster Coordination Centre staff, and Cyclone Shelter staff. These kits include a uniform to identify trained personnel and basic items such as a torch, sleeping bag, and first aid kit to ensure staff are able to rapidly deploy for any event.

The sale of the previous Local Disaster Coordination Centre (LDCC) facility saw the team establish a new LDCC at the Whitsunday Water Office during the 2018/19 period. The facility is the existing office of the Whitsunday Water team but is now equipped to rapidly convert to an LDCC should an event occur.

Disaster Management Plans and Procedures
The 2018/19 period saw the development of a new Logistics Subplan for the Local Disaster Management Group (LDMG). The subplan outlines how logistics will be coordinated between the LDMG partner agencies during a disaster and is a first for the region.

The Disaster Management Plan is also under review, with a new risk assessment being undertaken using the Queensland Emergency Risk Management Framework (GERMF) delivered by Queensland Fire and Emergency Services. The risk assessment is the first step in revising the disaster management plan and enables all agencies to identify and address risks collectively.

The Recovery Subplan is under review following the Tropical Cyclone Debbie transition from recovery to business as usual. The review will enable lessons learned from Tropical Cyclone Debbie to be implemented and will also be informed by the recent disaster recovery exercise.

2018/19 Disaster Events
The 2018/2019 period was busy due to several disaster events which led to activations of our disaster arrangements.

Our disaster management arrangements were activated for Tropical Cyclone Owen, Tropical Cyclone Penny, the Monsoon Event, and the bushfires that occurred in areas of Conway, Andromache/Paul’s Pocket and the Bowen Developmental Road.
Transition from TC Debbie Recovery

The final Tropical Cyclone Debbie recovery activities occurred during the 2018/2019 period, with community and service provider sessions with recovery experts Anne Leadbeater and Rob Gordon. These sessions captured information and ideas from participants which will inform the review of our recovery plans, and recovery operations for future events.

June 2019 also marked the beginning of the formal transition from the Tropical Cyclone Debbie recovery to business as usual arrangements across the four Whitsunday recovery subgroups – Human/Social, Economic, Environment, and Built. Each of these groups has now concluded their recovery activities.

Wider Contribution to Disaster Management

The disaster team also contributed to the advancement of disaster management more broadly by offering support and resources where requested. The following activities were performed in support of other Local Government Authorities and the Office of the Inspector General of Emergency Management:

- Coordinating a session at the annual IGEM Disaster Management Officers’ Network Forum;
- Providing a presentation on the recovery to Tropical Cyclone Debbie to the Cairns Local Disaster Recovery Group;
- Providing exercise evaluation services to North Queensland Bulk Ports;

Eyes on Our Communities

CCTV was installed in the central business district of Collinsville covering the roundabout on the corner of Stanley Street, Conway and George Streets extending past the Council office and across the swimming pool area. This is a safety initiative of Council in partnership with Queensland Police. Queensland Police are able to access the footage via Council’s state of the art CCTV system.

2019 Environmental Health Australia (QLD) Conference

Council’s Environmental Health Officers continue to play a critical role in ensuring the safety of our region’s residents, inspecting around 400 food businesses annually, responding to cases of pollution and other public health issues.

Whitsunday Regional Council was pleased to host the 2019 Environmental Health Australia (QLD) Conference on 1-2 June 2019. The conference was well attended with Environmental Health Officers attending from Gold Coast to Cairns. The conference focused on emerging environmental health risks within the industry.

Upgrade Skate Rink

The Bowen Skate Rink, located on Santa Barbara Parade, was given a facelift including the installation of a new canteen and skate storage area. The new facility, which is run by the Bowen PCYC, now has cooking facilities and secure storage to allow skaters in the region to access skating events on a regular basis with food services provided.

Animal Rehome Program

Harry was one of approximately 380 animals impounded by Council’s Local Law Officers (LLO) this year.

Harry was never claimed by his previous owner but shone as a possible rehome animal and quickly won the hearts of Local Laws Officers with his good looks and cheeky personality. He was quickly adopted by a local family and Harry could not be happier about it, a true lucky dog.

“Harry has been part of our lives now for about 10 months. He is an energetic, cheeky and lovable dog. Harry gets on well with other dogs and loves playing with children. He keeps us fit as he likes to be walked for an hour to an hour and a half every day. Harry loves to swim, chase sticks and play with other dogs.”

Pictured “Harry”

Council LLOs continue to promote the responsible ownership of animals visiting the region’s schools and community events with “Ruff” the pound dog.
OUR GOAL

In 2020, the Whitsunday Region is thriving and sustainable. Our region’s infrastructure supports our growing population and our towns are well planned, with our unique heritage and character protected. We value our natural environment and work together to protect and enhance our region’s natural assets.

PERFORMANCE MEASURES

- Community and stakeholder satisfaction with Council
- Growing our asset base
- Community and stakeholder satisfaction with our road, water, and sewerage infrastructure and networks
- Compliance with State and Federal benchmarks and standards
- Percentage of total capital works completed
- Percentage of total operating projects completed
- Development and implementation of strategies

REVITALISING THE HEART OF AIRLIE BEACH

$6.3 million revitalisation of Airlie Beach Foreshore was completed in June 2019, bringing to life the town known as the ‘Heart of the Reef’ and provides a gateway to the iconic 74 Whitsunday Islands.

The upgraded facility was revealed as part of a community celebration called the Airlie Foreshore Fiesta held on Saturday 29 June which saw hundreds of locals and visitors gather to celebrate the new recreational space.

Key features of the project include:

- 57 extra sealed carparks,
- 120 market stalls,
- New 10.5m high play equipment,
- Sound stage,
- New landscaped gardens and turf,
- New trees, palms and shrubs,
- 3m wide pedestrian path,
- New and easy-to-read way finding signs, and
- New shaded umbrellas

The site suffered significant damage from Severe Tropical Cyclone Debbie in 2017 and thanks to the cooperation of three levels of government, Airlie Beach has been transformed with completion of the project breathing new life into tourism and the local economy.

Revitalisation works were funded by the Commonwealth and Queensland Governments under Natural Disaster Relief and Recovery Arrangements (NDRRA) ($850,000), and through the Queensland Government’s $365 million Building our Regions Program ($2.63 million) and its $2.657 million from its commitment to areas impacted by STC Debbie.
COUNCIL TAKES THE LEAD IN TACKLING CLIMATE CHANGE CHALLENGES

In a first for Queensland, Whitsunday Regional Council opened a Climate Change Innovation Hub (the Hub) in September 2018. The Hub is aimed at developing collaborative, real-world innovative solutions to assist the Whitsunday region in facing climate change challenges.

Our region, particularly our 514 kilometres of coastline, is extremely susceptible to the impacts of climate change such as sea level rises, storm surge and severe weather patterns. A Climate Hub Advisory Panel (CHAP) has been developed to direct the focus and efforts of the Hub and is made up of a range of national and international climate and climate-related experts in the field of law, climate adaptation, finance, insurance, tourism and agriculture.

Learnings from the work undertaken in the Hub will be shared with all coastal councils.

BRINGING THE PROSERpine TOWNship BACK TO LIFE

In 2019/20 Council has approved a funding allocation of $3.8million to undertake the Prosperous Proserpine project. The project was instigated in 2017 with a view to improve key or ‘catch’ entry points into Proserpine and investigate improving the townscape along the Main Street, particularly with regards to strengthening character, identity and legibility.

Key elements were placed in the scope for the concept designs as a result of community consultation held during the Proserpine Growth and Sustainability Master Plan. Based on the current Council and community views, the revitalisation focus includes but is not limited to:

- Attract people to Proserpine by encouraging visitors to journey into, explore and stay;
- Promote Proserpine’s places and uses to outside visitors;
- Improve wayfinding and signage;
- Activate laneways along Main Street;
- Celebrate the positive elements about Proserpine.

ENHANCEMENTS TO OPEN SPACES

Officers have worked with our designer over the 2018/19 financial year completing the concepts and detailed designs to enable construction to commence in 2019/20.

Parks & Gardens continued to improve upon the condition of Council’s open spaces through the 2018/19 financial year with the successful delivery of a number of capital projects. In focus during the year was improvements to infrastructure at our aquatic facilities in Proserpine and Bowen.

A number of other projects were underway or completed through external grants provided by State Government. Many projects were delivered in parklands across the region through Works For Queensland funding. Other key projects in 2018/19 were the completion of the Airlie Beach Foreshore Revitalisation and Beautiful Bowen Stage 1 projects.
MAINTAINING OUR BEAUTIFUL PARKS AND GARDENS

Parks & Gardens service 124 parks throughout the region, spanning across 506 hectares. It is integral that parks and open spaces are well maintained to protect the safety of the community and to maximise the recreational value of the park. In early 2019 Council adopted the Parks & Gardens Levels of Service/Operation Plan which addresses the technical level of service required for Parks & Gardens assets, and the operations that are necessary to meet these levels of service (LOS).

The plan also defines the existing service quality and how it shall be measured by five levels of hierarchy, which are as follows:

1. High Profile Regional Park/Facility
2. High Profile District Park/Cemetery
3. Medium Profile Open Space/Local Park
4. Low Profile Open Space
5. Sport & Recreation Facility

LEVY READINESS

In preparation of the Waste Levy which came into effect in Queensland as of 1st July, Council were successful in securing grant funding to the value of $243,169 under the 2018/19 Local Government Levy Ready Grant Program (LGLRGP). Funding has been allocated to provision infrastructure upgrades to ensure both landfills in Bowen and Proserpine are levy ready.

Upgrades include:
- Installation of CCTV cameras at each site;
- Mandalay software upgrades;
- Removal and replacement of site fencing;
- Installation of designated signage;
- Installation of generators.

LANDFILL UPGRADES

Due to the impacts of the rapid waste disposal caused by Cyclone Debbie, both landfill facilities in Bowen and Kelsey Creek have been undergoing significant upgrades in the construction of new landfill cells.

The new Bowen landfill cell spans 10,000m2 and is estimated to provide 10 years of waste disposal capacity. Additionally, Council will be able to reinstate the disposal of asbestos at Bowen once the cell is complete. Cell 5 at Kelsey Creek will provide approximately 4-5 years. Plans are underway for construction of Cell 6 as soon as possible.

Both projects are due for practical completion in the early months of the 2019/20 financial year.

WASTE WATER TREATMENT PLANT TRANSITION PROJECT

Whitsunday and Mackay Regional Councils neighbouring councils located in Central and North Queensland, joined together on a collaborative project in 2018/19 to transition from external contractor delivered operations and maintenance to inhouse operation of their wastewater treatment plants.

For Council, the plants were Cannonvale and Proserpine Sewage Treatment Plant and Proserpine, servicing the populations of Airlie Beach/Cannonvale and Proserpine, respectively.

To successfully transition the infrastructure, a program of works was undertaken including preliminary condition assessments, original equipment manufacturer inspections, and safety environmental audits in order to better understand the condition of the assets to be handed back and to satisfy the requirements under the contract.

Outcomes of the transition project include:

- Three local operators were recruited and hired to operate and maintain the STPs, resulting in a net gain to the community of three permanent full-time roles.
- Staff within the organisation can develop their professional skillset through exposure to different equipment, processes and technology.
- Future sharing of operators across both regions is an option given standardisation around position descriptions.
- Consistent approaches between both councils due to the collaborative nature of the project allowed for better contract management of the external contractor, defects identification, process troubleshooting and condition assessments.
- Significant cost savings due to the joint approach regarding condition assessments were realised resulting from shared project management fees, lessons learned and flexible scheduling.
- Undertaking comprehensive inspections and condition assessment of the two assets has allowed for more surety with regards to the 1-3 year replacement and renewals profile and the 10-year long term financial forecast. The opportunity to undertake continuous improvement operations and maintenance projects to derive more value of the
ACHIEVEMENTS

assets and prolong their useful life, will provide a positive financial outcome in the long term for council.

Both STPs were handed back on 31 May 2019. An environmental incident occurred at Proserpine STP on 16 May 2019 and the plant was non-compliant with the Environmental Authority at the time of handover. Within three days, the WRC operations staff had brought the plant back into compliance, and there has been no compliance issues since.

GREENING AND GROWING BOWEN PROGRAM

The Greening and Growing Bowen Program is a program of projects that will see infrastructure constructed across the Bowen Township and at the Bowen Sewage Treatment Plant to maximise the reuse of Recycled Water in the Bowen Town.

The project will result in the upgrade of the capacity of the Bowen STP to treat wastewater to a necessary standard to enable re-use at open public spaces, whilst also catering for future town growth with regards to capacity. This will directly result in a reduced volume of treated effluent being released to Port Denison in Bowen, hence protecting the Great Barrier Reef.

This will result in the community sports groups accessing a resource that is more economically sustainable than that of potable water for the purpose of irrigation. The local community surrounding the Bowen STP will benefit from a plant that is being designed to have limited odour and noise emissions, resulting in an improved living environment for the area of Dalrymple Heights, which is immediately adjacent to the STP.

The Bowen Community will be the main users of the benefit from this project. Recipients of the recycled water are as follows:

- Bowen Golf Course
- The Mullers Lagoon Parkland Precinct
- Bowen Cemetery
- Bowen Sportsground precinct including the tenant sport clubs
- Bowen Racecourse
- Bowen Sportsground

CANNONVALLEY RESERVOIR AND CANNONVALE PIPELINE

The Cannonvale Bulk Potable Water Pipeline and the Cannon Valley Reservoir will transform the resilience of the potable water network for the Cannonvale, Airlie Beach, Jubilee Pocket and Proserpine areas.

The Cannonvale Bulk Water Pipeline project includes a high lift pump station at the Proserpine WTP and expanding the large high-pressure pipeline between Proserpine and Cannonvale.

The Cannon Valley Reservoir Project includes a new regional reservoir in Cannon Valley and reconfiguration of the water network through to Airlie Beach to provide stable good water pressure throughout the network.

It also includes a regional potable water fill point in Strathdickie to make access to tanker or self-transported water easier and reduce heavy transport travel through Proserpine and Cannonvale and emergency back feed capability to Proserpine and Mt Julian.

Land acquisition is being finalised for the entire project and detailed design survey, Geotech and preliminary earthe Works are complete.

- Pipeline materials are being purchased for installation in 2019/20 financial year
- Reservoir bulk earthe works are being designed for delivery in 2019/20 with the reservoir pipelines to be constructed with the bulk pipeline project as they are similar works. Council is managing each type of construction risk with the appropriate contractor, keeping costs down.

BOWEN OFFICE REFURBISHMENT

During 2018/19 the Bowen Office on the corner of Herbert and Powell Streets Bowen, was refurbished inside and out. This iconic historical building holds a commanding position in the town centre and preserving the heritage was a key goal of Council. Council staff were surprised during the refurbishment to discover that several key embellishments located on the external surfaces of the building had been covered over during a previous renovation. Upon discovering these beautiful architectural elements, it was decided to restore them to their former glory to showcase this amazing building. In particular the artistic embellishments on the parapet wall were highlighted in a way to compliment the remaining infrastructure and colour combination of the building. Internally the building was updated to better support a more modern working environment.

PLANNING SCHEME POLICY (DEVELOPMENT MANUAL) AND PLANNING SCHEME ADMINISTRATIVE AMENDMENT

The review and implementation of the Development Manual Amendment provides the development and construction industry with contemporary State, local and industry standards to ensure that infrastructure provided in the Region meets appropriate quality, safety and efficiency standards. The Development Manual Amendment also introduced improved water quality standards, showing Council’s on-going commitment to protect the Great Barrier Reef.

The Planning Scheme Administrative Amendment was the first official review of the Planning Scheme demonstrating Council’s commitment to continuous improvement. The amendment rectified errors identified in the first year of the Scheme’s operation and improved its consistency and accuracy. The Amendment Package was publicly consulted to achieve community engagement in the project.
ACHIEVEMENTS

AIRLIE BEACH FORESHORE LAND MANAGEMENT PLAN

The Airlie Beach Foreshore Land Management Plan (LMP) involved collaboration with the Department of Natural Resources, Mines and Energy, and community stakeholders to help manage the Airlie Beach Foreshore Reserves for which Council is trustee. The LMP identified issues facing the management of the Foreshore, including community priorities and measures to improve its recreational use. The LMP was a key instrument in facilitating the Airlie Beach Foreshore Revitalisation project and future Foreshore projects.

RESTORING OUR PRECIOUS WATERWAYS

Council’s Natural Resource Management Team has continued to work on rehabilitating a number of priority waterways in the region. The works aim to stop erosion, protect critical public and private infrastructure, and wherever possible, reestablish native riparian vegetation to improve the ecological condition of our region’s waterways.

The completion of works on Waite Creek in Cannonvale included the reprofiling of 800 metres of creek bank to restore the previously incised and actively eroding bank. Vertical banks of up to 4.5 metres have been restored to remove the community safety risk and provide a stable profile that will be revegetated with native species. The 5,500 plants will provide long term stability of the waterway, improve water quality, provide habitat, and increase the visual amenity of the area.

Campbell Creek is located in Jubilee Pocket and has suffered significant bank erosion due to Cyclone Debbie and recent high rainfall events. This has caused both public and private infrastructure (sewage mains) to be at risk due to the eroding creek bank.

PROACTIVE PEST MANAGEMENT AIMS TO REDUCE IMPACTS

Pest species degrade natural ecosystems, impact on agricultural productivity, threaten biodiversity, can impact human health, and interfere with recreational activities. Council and key stakeholders take a proactive role in managing pest species throughout the landscape.

To help coordinate pest management activities across the region, Council has developed the Whitsunday Biosecurity Plan 2017-2020.

Council’s Feral Animal Control Program is continuing to return good results. In the 2018/19 financial year, the program removed 1,100 feral pigs from wetland and riverine systems. Aerial shooting is viewed as a cost-effective method of controlling feral animals where the costs are easily discernible for the outcomes produced.

With the aerial shooting program well regarded in the region, Council is planning to expand the program into neighbouring council areas such as Isaac, Burdekin, and Charters Towers.

Council has received grants from the Queensland Feral Animal Initiative and the North Queensland Dry Tropics NRM Group to conduct the aerial shooting in priority locations in neighbouring Local Government areas. Council staff are working with their counterpart parts as part of the roll-out of the aerial shooting expansion project.

Aerial shooting statistics over the feral animal management areas (FAMA’s) for the 2018-19 financial year include the following.

• 6 FAMA’s across the shire
• 85 properties participated
• Total distance flown is 3322km
• 1059 pigs removed
• 18 wild dogs removed
• 0 feral deer removed
• 38 feral pigs trapped in urban area
• 63 landholders participated in ground baiting for feral animals

WEED MANAGEMENT

• 120 properties with Property Pest Management Plans over 288,000ha
• 61 landholders who participated in the weed management incentive scheme (herbicide rebate and mechanical rebate)
• 1135km of roadside sprayed for declared weeds

Other activities

• Tilapia (pest fish) locations have been mapped for the north and western waterways
• Yellow Crazy Ant infestation at Shute Harbour has been mapped and is approximately 35ha

BUSHFIRE MANAGEMENT

Bushfires are a natural part of the Australian landscape and have the potential to cause serious social, economic, and environmental damage, if not managed correctly.

Council takes bushfire management in our region very seriously. We work closely with the State Government and local fire brigades to manage the fuel loads on Council-managed land and nearby State Forests and National Parks.
Council has area specific bushfire management plans for the following locations:

- Dingo Beach and Hydeaway Bay
- Bowen Hospital Hill Reserve
- Rose Bay, Bowen Reserve
- Draft – Preston Community Bushfire Management Plan

Council undertakes prescribed burns or hazard reduction burns to reduce fuel loads. Council works with Queensland Fire and Emergency Services and local Rural Fire Brigades on these burns. Planned burns were conducted in September 2018 by the Gloucester Rural Fire Brigade in an area of Dingo Beach and in June 2019 by the Delta Fire Brigade at Euri Creek stock route.

WORKS FOR QUEENSLAND

The Works for Queensland (W4Q) program is a $200 million Queensland Government initiative funded under the State Infrastructure Fund. The W4Q projects include upgrades to Council-owned park equipment and facilities, shade structures and shelters, foreshore improvements, water and waste, installation of solar panels, and more.

In 2018, Council was allocated $4.1 million under Round 2 of the W4Q funding, and construction is now complete on a wide range of projects.

As with round 1, delivery of works utilised the same principles of:

- procure playground equipment using Local Buy
- utilise local builders on Council’s preferred suppliers list
- utilise local landscape contractors on Council’s preferred suppliers list

Round 2 projects includes:

- Wildlife Park Stage 2, Jubilee Pocket: Installation of toilet facility, playground equipment, skillion structure, BBQ facilities & seating, pathways & fencing.
- Jubilee Pocket Road Carpark: Construction of concrete carpark including installation of surrounding turf servicing Wildlife Park.
- Stormvogel Park: Installation of seating & playground equipment including soft fall and surrounding turf.
- Shingley Beach Stage 2: Installation of skillion (replacing older structure), BBQ facilities & seating including surrounding turf.
- Cannonvale Beach Foreshore Stage 2: Installation of 5 additional skillion structures, additional BBQ facilities including surrounding turf and retaining walls.
- Whitsunday Lakes Stage 2: Installation of playground equipment, including half basketball court, toilet structure, additional turf, and landscaping.
- Parker Road Carpark: Construction of 20 bay carpark servicing Whitsunday Lakes Park.
- Pioneer Park Stage 2: Installation of additional shade sails, playground equipment, including soft fall, mouse wheel structures, concord performer dome, 2 bay swing, track ride & fairy train plus surrounding turf.
- Keith Johns Drive Park: Installation of toilet facility, playground equipment, skillion structure with BBQ facilities, plus pathways & fencing.
- Sonoma Street foreshore: Construction of 2.5m wide and approximately 800m in length concrete foreshore including driveway entry ways, culverts and renewed Telstra pits.

- Miller Street lookout: Construction of lookout structure & associated carpark.
- Hay Street footpath: Construction of footpath along Hay Street in Bowen, including through the intersection at Santa Barbara Parade.
- Henry Darwen Park: Installation of playground equipment, including sand soft fall and shade sails with additional landscaping.
- Gideon Pott Park Skate Bowl: Construction of a large concrete skate park facility.
- Gideon Pott Park: Installation of playground equipment, including a footpath and boundary fencing with the installation of 2 skillion structures including associated seating and BBQ facilities.
- Rose Bay Foreshore: Installation of 3 skillion structures including seating and BBQ facilities.

ROADS & DRAINAGE – SAFETY, RELIABILITY AND CONNECTIVITY

The 2018/19 financial year has been a busy one for the roads and drainage department with a number of carryover projects from the previous year to be finalised, plus the additional projects adopted in Council’s budget for 2018/19. This year the projects have been focusing on improving safety and renewing the life of assets throughout the region.

In Bowen, works were finalised on West Street and Mt Nutt Road, both projects receiving funding from the State government under the Transport Infrastructure Development Scheme (TIDS).

An upgrade has been completed on Herbert Street pedestrian crossing which utilised Blackspot funding to provide a safer crossing for users.
Several drainage projects were completed including renewals on Herbert Street and Brisbane Street, an upgrade on Inverooza Road, plus installation of culverts at the Leichhardt Street and Don Street intersection which also improves the visual aspect of the entrance to Bowen. An upgrade to drainage in the Queens Beach area is approaching completion and will improve drainage to the outlet on the beach.

The residents of Brisk Bay have benefitted from an upgrade on Whyte Avenue to install kerb and channel which will reduce maintenance and improve drainage in the area.

In Collinsville an upgrade has been completed on the intersection of Railway Street and Stanley Street to improve drainage and renew the failing pavement.

A further section of Strathmore Road, past Johnny Cake Road, has received TIDS funding and Roads to Recovery (R2R) funding from the Federal government. This upgrade includes significant culvert improvements to improve the flood immunity of the road and takes us another step closer to sealing the full length of the road out to the Bowen River Hotel.

Council has also recently stabilised a section of Drake Street which has shown signs of failure. Our cattle roads continue to be maintained and re-sheeted throughout the area alongside repairs being carried out related to previous rain events.

In the southern part of the region, the Proserpine Water Park was successfully opened in August and has been a major success for the town. In order to cater for an expected increase in users, a new car park has been constructed on Dodd Street to alleviate the pressure on the existing parking areas nearby.

An upgrade has recently been completed on Glen Isla Road which will extend the useful life of the road and reduce safety concerns during the cane crushing season when there are significant movements of heavy vehicles near several residential properties.

An extension to the shared path in Jubilee Pocket approaches completion at the end of the 2019/20 financial year which will connect residents as far as Mandalay to Airlie Beach and Cannonvale.

Works were finalised on Gloucester Avenue where a significant portion of the road was reconstructed and sealed, and immediately reduced maintenance costs through the extended wet season. Our cane roads have also been receiving re-sheeting where required, with Wandarra Road being a major recipient of attention.

**ACHIEVEMENTS**

**NATURAL DISASTER RELIEF AND RECOVERY ARRANGEMENTS**

After 2 years, 57 local contracts, and over $42 million dollars to local businesses… the Whitsunday region is looking better than ever!

Cyclone Debbie tore through the region in March 2017, affecting major community facilities, roads, signs, seawalls, bridges and buildings across the entire region.

Thanks to the Commonwealth and Queensland Government’s Natural Disaster Relief and Recovery Arrangements, an extensive program of repairs has been underway ever since, with most disaster relief works completed by June 2019.

Council’s Disaster Recovery team worked tirelessly to restore key community facilities as quickly as possible after the cyclone, however majority of the restoration works have continued over the following two years.

The Bowen PCYC and Whitsunday PCYC are vital spaces for our community, and were repaired and handed back to the PCYC in 2018. The Council’s Administration building in Bowen was also repaired by late 2018.

The Bowen PCYC and Whitsunday PCYC were repaired and handed back to the PCYC in 2018.

The recently completed Conway Beach Seawall and Bowen Front Beach Seawall has transformed these foreshore areas and will help protect homes against storm surge in future events.

Inverdon Bridge in Bowen and Andromache Bridge near Proserpine have also faced extensive repairs, replacing the original structures with new higher bridges and improved approaches, built to the latest standards.

Lighting along the popular Bicentennial Walkway in Airlie Beach was restored, with new LED lighting and poles ensuring the comfort and safety of pedestrians.

The Whitsunday Coast Airport terminal building and runway lighting was repaired, and marine vessels were retrieved from various locations in Whitsunday waters.

Over 1500 road signs were replaced around the region, along with 300 culverts and hundreds of kilometres of road surface.

Council would like to acknowledge the excellent work and professionalism of all the local businesses who completed this important work over the last 2 years and congratulate everyone who has made this program such a success.

Of the 70 NDRA contracts, 56 have gone to local businesses to the value of $28,493,443.75 – 66.20%.

Thank you to the Commonwealth and Queensland Governments for their valuable support of Queensland communities, during and after times of disaster. The Whitsunday region is back, looking better than ever and ready for a bright future!
**2.4 Prosperity**

**Our Goal**

In 2020, the Whitsunday Region is the economic hub of North Queensland and the state’s leading regional economy. The diversity of our agriculture, mining, small business, and tourism sectors has allowed our region to prosper, with our residents enjoying access to strong education and employment pathways.

**Performance Measures**

- Community and stakeholder satisfaction with Council
- Growth in Gross Regional Product (GRP) and the local economy
- Growth in population
- Increased investment in the local economy
- Development and implementation of strategies

**Beautiful Bowen Entry Signage Drawing Visitors to Town**

Stage 1 of the Beautiful Bowen project is complete with feature steel signs on the north and south approaches of the Bruce Highway already making a statement. Whitsunday Regional Council received $5m from the Queensland Government to make Bowen an even more attractive town for both domestic and international travellers.

The purpose of the Beautiful Bowen project is to improve townscape and visitor numbers. The implementation of this project will deliver the following outcomes in Bowen:

- Undertake Townscape Improvements
- Improve the ‘visibility’ of Bowen
- Recognise and celebrate the positive elements about Bowen
- Improvements to signage, footpaths, lighting
- Installation of public art
- Improvements to landscaping, street furniture including seats, bins & bubblers and roundabouts
- Attract people to Bowen by encouraging visitors to journey into, explore, holiday and stay
- Encourage youth to stay in Bowen
- Build community pride
- Create a sense of excitement and anticipation about entering Bowen
- Upgrade run-down areas needing attention
- Build resident, visitor and business investment confidence

Stage 2 will commence in mid to late 2019 and will complete the project.

**Unique Passenger Experiences a Drawcard for Whitsunday Coast Airport**

The $15M terminal upgrade has been completed providing expansions in all areas as well as a refresh of the decor and furnishings.

The highlights of the passenger experience include an aquarium in the departures area and an augmented reality (AR) experience in the baggage reclaim area.

The metre aquarium has become an instant hit as travellers can now step off the plane and snap a selfie with the heart reef - before they’ve even left the airport.

The aquarium is a first for an airport in Australia and holds over 30,000 litres of water and houses over 100 species of fish.

During the first year all conditions will be monitored around the clock to control the Whitsunday Coast Airport’s very own under water eco-system. To excite passengers and keep in theme, the expansion project has on promoting the Whitsundays, Great Barrier Reef and Australia, customised AR themes have been developed to treat our visitors as they pass through the terminal.

These include:

- Ocean / Reef Theme Experience which includes sea life such as coral, turtles, whales, fish, octopus, stingrays, dugong and sharks.
- Australian Animal Theme Experience which includes such animals as kangaroos, kookaburras, koalas, wombats, dingoes and emus.

Each AR experience runs for three minutes and allows visitors feel as if they are interacting with the animals which make life-like noises to enhance the experience. During each AR experience, the camera will take a series of photos and short videos. Visitors then have the option of entering their email address in the nearby AR kiosk and select which photos and videos they want to download to their own devices.

Users are encouraged to use the tourism hashtag, #lovewhitsundays, when they share their images on social media!

Passenger feedback has been fantastic with a lot of local pride in the new facilities.

The new terminal will facilitate growth at the airport with an expected capacity of 800,000 – 1,000,000 passengers per annum. This followed the $25M upgrade to the runway and aircraft movement areas that was completed in 2017.
ACHIEVEMENTS

PASSenger Numbers Steady But Forecast To Grow

Following the end of the Cyclone Debbie reconstruction the number of itinerant workers moving through the airport declined. This resulted in a slight drop in passenger numbers for the year. Total passenger numbers are still strong with around 440,000 passengers transiting through the airport.

Tourism is forecast to grow with several initiatives to capture more of the Chinese tourists visiting Australia coming to fruition. Virgin, Jetstar and Tigerair continue to provide direct flights to several Australian destinations with connections to many others.

General aviation has experienced strong growth with a range of scenic flights now available from the airport. This has helped to strengthen the financial performance of the airport and diversify the business.

THE FUTURE IS LOOKING STRONG FOR OUR REGION

The future for the Whitsundays is exciting with strong investment, business and industry opportunities. Major infrastructure developments, commercial, industrial and tourism investment and expanded community facilities will provide business opportunities in the Whitsundays ensuring future economic growth and sustainability.

Whitsunday Regional Council is proactive and committed to attracting investment by ensuring that development and growth is supported by strategic economic and social infrastructure. Council’s vision is to create a region that is strong, resilient, sustainable and universally recognised as the region where people want to live, work, learn and invest.

The Whitsunday Regional Council Economic Development Strategy 2017–2021 was developed as a plan of action for Council and its partners in government, industry and the community to facilitate change towards a prosperous future for the entire Whitsunday Region. In February 2019, this plan was reviewed and action items completed were closed, and new actions documented to address changes to economic conditions.

MINING

is the largest contributor to the Whitsunday Region’s economic output, worth $780.7 million or 14% of the region’s total industry output.

Coal mining accounts for the largest share of industry output, worth $616.5 million or 79% of the value of mining industry output (REPLAN, 2018, Release 1).

Historically mining has provided the Whitsunday Region with income, employment, investment and infrastructure. An important element of the region’s comparative advantage is its geographic proximity to the key resource areas of the Bowen Basin and the emerging Galilee Basin.

Mining remains the anchor of the Whitsunday Regional Economy and the sector will continue to be a significant employer and economic contributor into the future.

TOURISM

is the Whitsunday Region’s largest employer, accounting for approximately 18.1% of jobs and is the second-largest contributor to the region’s industry value-added behind mining.

There are opportunities to expand the tourism offer beyond the Whitsunday Islands and Airlie Beach to a broader land-based visitor experience, particularly targeting the domestic drive market. There are also opportunities to build on the region’s rich Indigenous and European history and cultural heritage, industrial and agri-tourism, food tourism and nature-based experiences.

Growing existing markets and capturing new opportunities for growth will be achieved through a coordinated approach to marketing, infrastructure provision and destination management.

FARMING

in the Whitsunday Region is well-established including horticulture, agriculture, aquaculture and grazing.

The Bowen and Gumlu areas supports 13 major crop varieties including tomatoes, capsicum, beans and corn; and produces over 250,000 tonnes per annum.

The Proserpine sugarcane growing industry has approximately 22,000 hectares of cane-growing land currently under cultivation, with a maximum crushing capacity of up to 25,000 hectares of cane through the Proserpine Mill. This presents scope for the region’s sugar industry to grow.

The Whitsunday beef cattle industry accounts for 20% of the value of agricultural output and 25% of employment. It is the largest agricultural industry sub-sector in the Mackay-Isaac-Whitsunday Region accounting for 39% of the value of all agricultural industry output.

During the 2018/19 year Council, through Economic Development, prepared 24 business cases, and contributed to securing $93.5 M in government grants for major infrastructure projects including Lake Proserpine Recreational Precinct, Flagstaff Hill Conference and Cultural Centre, Whitsunday Community Resilience and Innovation Hub, Proserpine Entertainment Centre, as well as support the Disaster Recovery team with funding through NDRRA for Shute Harbour, Airlie Foreshore and other major road and beach works throughout the region. Other achievements include the development of the Whitsunday Region Major Festival and Events Strategy, with implementation to occur in the 2019/20 year.
ACHIEVEMENTS

SMALL BUSINESS START-UP PROGRAM TARGETS NEW GROWTH

In February 2019, Council launched a pilot Small Business Start-Up Program which is a council-administered business grant fund targeting start-up business opportunities in the region. The program, which is a competitive and merit-based grant program, aimed to attract and enable entrepreneurs in undertaking start-up business activities in the Whitsundays which align with our identified regional economic opportunities and do not compete with existing business. The successful applicants were announced as part of Small Business Week and they include:

• Aurealis Creative Jewellery
• ABC Distillery
• Bowen Physiotherapy
• Whitsunday Family Podiatry

Council co-hosts delivery of digital solutions for small business

Whitsunday Regional Council has commenced delivery of the Australian Small Business Advisory Services (ASBAS) Digital Solutions program in 2019. The program aims to increase small business access to advisory services and the number of small business using digital tools. To date 4 of workshops have been held across the Whitsunday Region. Four key areas addressed throughout the program include:

• Websites and selling online
• Social media and digital marketing
• Using small business software
• Online security and data privacy

COUNCIL IS SKILLING THE WHITSUNDAYS IN REGIONAL WORKFORCE STRATEGY

Whitsunday Regional Council has secured funding under the Queensland Government’s Regional Skills Investment Strategy (RSIS) to partner in the delivery of a two-year training and skills initiative focused on supporting the key industry sectors in the Whitsunday region. Through the Regional Skills Investment Strategy, the Skilling the Whitsundays project will bridge the gap between existing training opportunities provided through the Annual VET Investment Plan and current workforce skill needs of the Whitsunday region, resulting in improved identification and matching of local people to local jobs.

PROSERPINE FACADE POLICY AIMS TO GENERATE INVESTMENT AND REVITALISE THE TOWN

The implementation of the Proserpine Facade Policy is another milestone in the delivery of the Proserpine Sustainability and Future Growth Master Plan, providing an opportunity for the business owners to get involved with Council and revitalise their key business area. Facade upgrades are aimed at improving the vibrancy of the town and generating more economic investment.

Following a promising start in the uptake of the Proserpine Facade Policy, the Policy has now extended into the Bowen central business area.

BOWEN GUMLU KNOWLEDGE SHARING PROJECT

The Bowen Gumlu Knowledge Sharing project is a project that Whitsunday Regional Council collaborated with Bowen Gumlu Growers Association, Bowen Chamber of Commerce, Greater Whitsunday Alliance and Trade and Investment Queensland to deliver during 2018/19. This project has allowed 9 Japanese Agricultural trainees to live, and work in the Whitsunday for 12 months, to gain skills and knowledge about the agricultural practices in the region. This project has also provided great exposure for the region with the trainees friends, family and international dignitaries and opens itself for additional trainees to participate in a similar program in future years.
QUARRY OPERATIONS

The Foxdale Quarry completed the upgrade of the construction of the entire crushing plant and electrical systems upgrade in October 2018. Over a period of 14 months, the quarry completed the construction and installation of a new gyratory crusher unit, vertical shaft impactor, screen tower, 7 conveyor units and a major electrical switch room upgrade.

By conducting the construction and installation project in separate smaller projects interspersed through the 14 months, the quarry managed to continue crushing and production in order to hold enough material stocks to service and maintain supply to all existing customers and projects.

With the installation of the new crushing equipment, the quarry has been able to almost double the output of materials. In the four months October 2018 to January 2019, the quarry was able to bring quarry stocks up to the maximum levels recommended in the Foxdale Quarry business management plan. During an extended and very wet season the Foxdale Quarry has been able to supply all customer requirements with stock on hand.

In December 2018, the quarry purchased a McIvor R155 reclaimer unit. A reclaimer is a motorized and mobile screen unit which is extremely efficient at processing overburden and wet materials into saleable materials by separating the fine often clay based materials from the larger rock. The machine produces products such as general, select fill materials, drainage rock, and gabion rock.

In the six months the quarry has owned the reclaimer, it has processed approximately 25,000 tonnes of overburden producing 16,000 tonnes of saleable materials valued at over $275,000.

The quarry has purchased a new primary jaw crusher which is planned to further increase output by up to 20%. These crushing plant replacements and upgrades will continue to provide a good level of production and service to the Foxdale Quarry customers.
The Local Government Act 2009 outlines the roles and responsibilities of Councillors, the Deputy Mayor, Mayor and the Chief Executive Officer.

**THE ROLE OF THE MAYOR AND COUNCILLORS**

1. A councillor must represent the current and future interests of the residents of the local government area.

2. All councillors of a local government have the same responsibilities, but the mayor has some extra responsibilities.

3. All councillors have the following responsibilities:
   a. ensuring the local government:
      i. discharges its responsibilities under this Act; and
      ii. achieves its corporate plan; and
      iii. complies with all laws that apply to local governments;
   b. providing high quality leadership to the local government and the community;
   c. participating in council meetings, policy development, and decision-making, for the benefit of the local government area;
   d. being accountable to the community for the local government's performance.

4. The mayor has the following extra responsibilities:
   a. leading and managing meetings of the local government at which the mayor is the chairperson, including managing the conduct of the participants at the meetings;
   b. preparing a budget to present to the local government;
   c. leading, managing, and providing strategic direction to the chief executive officer in order to achieve the high quality administration of the local government;
   d. directing the chief executive officer and senior executive employees, in accordance with the local government’s policies;
   e. conducting a performance appraisal of the chief executive officer, at least annually, in the way that is decided by the local government (including as a member of a committee, for example);
   f. ensuring that the local government promptly provides the Minister with the information about the local government area, or the local government, that is requested by the Minister;
   g. being a member of each standing committee of the local government;
   h. representing the local government at ceremonial or civic functions.

**THE ROLE OF THE CHIEF EXECUTIVE OFFICER**

- Implements the local government’s policies and decisions;
- Is responsible for organising the presentation of reports and reporting to the local government; conducts correspondence between Council and other persons; manages and oversees the administration of Council and its corporate plan, and coordinates the activities of all Council employees.
3.12 COUNCIL MEETINGS & ATTENDANCE

Councillors and officers are committed to providing the Whitsunday Region with strong and responsive local government and achieving an innovative, efficient, and sustainable organisation.

Council’s governance practices focus on providing a framework that demonstrates a high standard of ethical and transparent behaviour at all times.

Members of the public can attend Council’s ordinary meetings which are held on the second and fourth Wednesday of each month. The meeting location is rotated between Proserpine and Bowen Council Chambers with meetings held in Collinsville and Cannonvale a few times a year.

Council has also commenced ‘Country Community Catch-Ups’ at various such as Scottville, Mount Coolon, Dingo Beach, Hydeaway Bay, Conway Beach, Wiltons Beach and Molongle Creek & Gumlu, outside of the major townships.

At each Council meeting there is an opportunity for residents and ratepayers to ask questions from Council, with a response being provided at the following Council meeting. Those who wish to address a meeting must submit their question to the Chief Executive Officer prior to the meeting they wish to address.

There were 22 Ordinary Council meetings and 4 Special Council Meetings in 2018/19.

3.13 COUNCILLOR CONDUCT AND COMPLAINTS

<table>
<thead>
<tr>
<th>Information</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) complaints about the conduct or performance of Councillors for which no further action was taken under S176C (2) of the Act;</td>
<td>0</td>
</tr>
<tr>
<td>(ii) complaints referred to the department’s chief executive under S176C (3) (a)(i) of the Act;</td>
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<tr>
<td>(iii) complaints referred to the mayor under S176C(3)(a) (ii) or (b)(i) of the Act;</td>
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<td>(iv) complaints referred to the department’s chief executive under S176C(4)(a) of the Act;</td>
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<tr>
<td>(v) complaints assessed by the chief executive officer as being about corrupt conduct under the Crime and Corruption Act;</td>
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<tr>
<td>(vi) complaints heard by a regional conduct review panel;</td>
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<tr>
<td>(vii) complaints heard by the tribunal</td>
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</tr>
<tr>
<td>(viii) complaints to which S176C (6) of the Act applied.</td>
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</table>

For the financial year 2018/19:

<table>
<thead>
<tr>
<th>Councillor</th>
<th>Ordinary</th>
<th>Special</th>
<th>Total Attendance</th>
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</thead>
<tbody>
<tr>
<td>A Willcox</td>
<td>21</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>J Clifford</td>
<td>22</td>
<td>4</td>
<td>26</td>
</tr>
<tr>
<td>R Pettersen</td>
<td>19</td>
<td>4</td>
<td>23</td>
</tr>
<tr>
<td>J Collins</td>
<td>21</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>P Ramage</td>
<td>15</td>
<td>3</td>
<td>18</td>
</tr>
<tr>
<td>N Grieger</td>
<td>4</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>D Clark</td>
<td>21</td>
<td>3</td>
<td>24</td>
</tr>
<tr>
<td>M Brunker</td>
<td>22</td>
<td>4</td>
<td>26</td>
</tr>
</tbody>
</table>
GOVERNANCE

Councillor remuneration is set by the independent Local Government Remuneration Tribunal established under the Local Government Act. The tribunal determines remuneration for Mayors, Deputy Mayors and Councillors. These pay scales take into consideration factors such as the size of the council, the area it covers and the population it serves.

In addition to the remuneration listed below, Councillors have access to a Council vehicle, laptop, mobile phone, tablet and home office equipment.

There were no resolutions made during the financial year under s250(1) i.e. Council did not adopt an expenses reimbursement policy in the 2018/19 FY.

Note: The first pay run for 2018/19 was on the 2nd of July 2018 and the last pay run was on the 29th of June 2019, resulting in 27 pay runs within the financial year, compared to the usual 26. As such, Councillors (as with other staff) recorded additional remuneration in 2018/19. The amounts paid to the Councillors are in keeping with the remuneration determination of the Local Government Remuneration and Discipline Tribunal.

<table>
<thead>
<tr>
<th>Information</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Orders made under section 150(2) of the Act for the period 3 December 2018 – 30 June 2019 i.e. the chairperson did not have to deal with unsuitable meeting conduct at a meeting of Council.</td>
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<tr>
<td>Orders made under section 150AH(1) of the Act for the period 3 December 2018 – 30 June 2019 i.e. Council did not order disciplinary action against a Councillor in this period.</td>
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<tr>
<td>Orders made under section 150AR(1) of the Act for the period 3 December 2018 – 30 June 2019 i.e. the Councillor Conduct Tribunal did not order disciplinary action against a Councillor in this period.</td>
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<tr>
<td>Orders, decisions or recommendations made under section 150(2), 150AH(1) or 150AR(1) of the Act.</td>
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<tr>
<td>Orders made under s186 of the Act in the specified reporting period.</td>
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<tr>
<td>Orders, decisions or recommendations made under section 150(2), 150AH(1) or 150AR(1) of the Act.</td>
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</tr>
<tr>
<td>Orders or recommendations made under s180(2) or (4) of the Act in the specified reporting period.</td>
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<tr>
<td>Orders made under s181 of the Act in the specified reporting period.</td>
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<tr>
<td>Councillor Name</td>
<td>Remuneration</td>
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<tr>
<td>---------------------</td>
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</tr>
<tr>
<td>Cr Andrew Willcox</td>
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<td>Cr Peter Ramage</td>
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<td>Cr Nicola Grieger</td>
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<td>Cr David Clark</td>
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<td>Cr Mike Brunker</td>
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</tr>
<tr>
<td>Cr John Collins</td>
<td>$82,942.77</td>
</tr>
</tbody>
</table>

**3.1.6 OVERSEAS TRAVEL**

No Councillor or employee of the Whitsunday Regional Council travelled overseas in an official capacity during the 2018/19 financial year.

**3.1.7 COMMUNITY GRANTS**

**CLUB GRANTS**

Sport & Recreation Club Grants are available annually to support the general functions of the club and is based on the number of active participants within the club. To be eligible the club must be incorporated and have public liability insurance.

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**Proserpine Bowls Club**

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Facility Management Grants are only available to groups that oversee/manage facilities that are utilised by more than one type of sport and is to be used to maintain the actual facility/fields/maintenance equipment only. To be eligible an organisation must be incorporated, have public liability, possess a current lease/licence agreement with Council and submit an operational budget with the application. Funding is based on the active participants utilising the facility per year.

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Amount Funded</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proserpine Junior Sporting Complex</td>
<td>$20,000.00</td>
</tr>
<tr>
<td>Whitsunday Sportspark Ltd</td>
<td>$20,000.00</td>
</tr>
<tr>
<td>Bowen Sporting Complex</td>
<td>$20,000.00</td>
</tr>
<tr>
<td><strong>Total Funded</strong></td>
<td><strong>$60,000.00</strong></td>
</tr>
</tbody>
</table>

Special Projects Grants

The Special Projects Grants Program is open to all incorporated not for profit clubs wishing to undertake one-off projects or events that fall outside the normal operations of the club. Grants up to $20,000.00 may be available. Acquittals are to be submitted for this grant program once the project has been undertaken.

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Amount Funded</th>
<th>Purpose of Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Whitsunday Dirt Riders Club</td>
<td>$10,000.00</td>
<td>Reconstruction of Motocross Track</td>
</tr>
<tr>
<td>Collinsville Community Assn</td>
<td>$5,830.00</td>
<td>Supply &amp; Installation of 22 ANZAC Memorial Plaques</td>
</tr>
<tr>
<td>Whitsunday Neighbourhood Centre - The Beach Film Society</td>
<td>$4,500.00</td>
<td>For the supply of Film Equipment</td>
</tr>
<tr>
<td>Collinsville &amp; Scottville Amateur Swimming Club Inc.</td>
<td>$20,000.00</td>
<td>Installation of a Bulkhead to the Swimming Pool</td>
</tr>
<tr>
<td>Belyando/Mt Coolon ICPA Inc.</td>
<td>$8,916.00</td>
<td>Mt Coolon Community Christmas Tree Event</td>
</tr>
<tr>
<td>Bowen &amp; Collinsville Landcare Inc.</td>
<td>$16,000.00</td>
<td>Equipment purchase</td>
</tr>
<tr>
<td>C&amp;K Whitsunday Community Kindergarten</td>
<td>$4,000.00</td>
<td>Painting works for Centre</td>
</tr>
<tr>
<td>Bowen Childcare &amp; Early Education</td>
<td>$16,000.00</td>
<td>Forte &amp; Climbing Log &amp; Music Corner Equipment</td>
</tr>
<tr>
<td>Bowen Cricket Club Inc.</td>
<td>$15,000.00</td>
<td>Supply &amp; Installation of three Practice nets</td>
</tr>
<tr>
<td>Bowen Bowls Club Inc.</td>
<td>$10,372.00</td>
<td>Drainage works around the club</td>
</tr>
<tr>
<td>Whitsunday Reef Festival</td>
<td>$5,840.00</td>
<td>Rebranding of Reef Festival Website &amp; Graphics</td>
</tr>
<tr>
<td>Whitsunday Regional Endurance Riders Assn</td>
<td>$13,680.00</td>
<td>Funding towards QERA State Championships</td>
</tr>
<tr>
<td><strong>Total Funded</strong></td>
<td><strong>$130,138.00</strong></td>
<td></td>
</tr>
</tbody>
</table>

12 Applications - Total
JUNIOR ELITE ATHLETES GRANTS

Financial Support for Junior Elite Athletes is available for young athletes who are participating in a representative competition at regional, state or national level. The grant is provided by Council to assist in meeting the costs associated with participating in a representative sports program.

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Amount Funded</th>
<th>Purpose of Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Denver Cross</td>
<td>$100.00</td>
<td>State Championships 16yr Cross Country</td>
</tr>
<tr>
<td>Jaspa Hope</td>
<td>$2,000.00</td>
<td>AWF Australian U15/U17 National Weightlifting Championships</td>
</tr>
<tr>
<td>Jack Clow</td>
<td>$100.00</td>
<td>Qld School Sport Touch Football Championships - Bundaberg</td>
</tr>
<tr>
<td>Jack Ryan</td>
<td>$500.00</td>
<td>Qld's Australia Junior Volleyball Championships - Coomera</td>
</tr>
<tr>
<td>Sam Flowerday</td>
<td>$500.00</td>
<td>Qld's Australia Junior Volleyball Championships - Coomera</td>
</tr>
<tr>
<td>Jayden Lane</td>
<td>$1,500.00</td>
<td>International Volleyball Tour 2018 - Malaysia</td>
</tr>
<tr>
<td>Oliver Purcell</td>
<td>$1,000.00</td>
<td>National Soccer Championships - Cofts Harbour</td>
</tr>
<tr>
<td>Felicity Zaro</td>
<td>$100.00</td>
<td>Northern Region School Sport - Track &amp; Field State Team - Brisbane</td>
</tr>
<tr>
<td>Sidney Short</td>
<td>$100.00</td>
<td>Northern Region School Sport - Track &amp; Field State Team - Brisbane</td>
</tr>
<tr>
<td>Kieran Klaus</td>
<td>$1,000.00</td>
<td>Qld School Sport T10-12yrs Track &amp; Field Championships - Melbourne</td>
</tr>
<tr>
<td>Sidney Short</td>
<td>$500.00</td>
<td>Australian All School Athletic Championships - Cairns</td>
</tr>
<tr>
<td>Hamish Swan</td>
<td>$1,000.00</td>
<td>Australian Youth Sailboard Championships - Hobart</td>
</tr>
<tr>
<td>Keyra Smith</td>
<td>$1,000.00</td>
<td>Australian Indoor Cricket Junior Championships - Melbourne</td>
</tr>
<tr>
<td>Eliama Mitchell</td>
<td>$1,000.00</td>
<td>2019 Australian Athletics Championships - Sydney</td>
</tr>
<tr>
<td>Joel Crook</td>
<td>$2,000.00</td>
<td>Toyama Karate Tournament - Japan</td>
</tr>
<tr>
<td>Imogen Tulk</td>
<td>$2,000.00</td>
<td>Toyama Karate Tournament - Japan</td>
</tr>
<tr>
<td>ReganOLoughlin</td>
<td>$100.00</td>
<td>Qld State Sprint Championships - Brisbane</td>
</tr>
<tr>
<td>Ethan McCintock</td>
<td>$500.00</td>
<td>2019 Australian Sailing BIC Nationals - Airlie Beach</td>
</tr>
<tr>
<td>Jesse Frisch</td>
<td>$500.00</td>
<td>2019 Australian Sailing BIC Nationals - Airlie Beach</td>
</tr>
<tr>
<td>Zachary Sleight</td>
<td>$500.00</td>
<td>2019 Australian Sailing BIC Nationals - Airlie Beach</td>
</tr>
<tr>
<td>Ned Sleight</td>
<td>$1,000.00</td>
<td>2019 Australian Youth Windsurfing Nationals - Hobart</td>
</tr>
<tr>
<td>Max Nosworthy</td>
<td>$100.00</td>
<td>Open Schoolboys State Volleyball Trials - Townsville</td>
</tr>
<tr>
<td>Blake Tissington</td>
<td>$100.00</td>
<td>Qld 10-12yrs Australian Football Championships - Brisbane</td>
</tr>
<tr>
<td>Drew Suckling</td>
<td>$100.00</td>
<td>Qld 10-12yrs Australian Football Championships - Brisbane</td>
</tr>
<tr>
<td>Callum Edmondson</td>
<td>$100.00</td>
<td>Qld 10-12yrs Australian Football Championships - Brisbane</td>
</tr>
<tr>
<td>Alice Pini</td>
<td>$100.00</td>
<td>Qld 10-12yrs School Sport Netball Championships - Bundaberg</td>
</tr>
<tr>
<td>Ellise Hinton</td>
<td>$100.00</td>
<td>Qld 10-12yrs School Sport Netball Championships - Bundaberg</td>
</tr>
<tr>
<td>Chelsea McLeod</td>
<td>$100.00</td>
<td>North Qld 14-15yrs Rugby League Championships - Brisbane</td>
</tr>
<tr>
<td>Cooper Goodwin</td>
<td>$100.00</td>
<td>Qld School Sport Volleyball State Championships - Townsville</td>
</tr>
</tbody>
</table>

29 Applications - Total Funded $17,800.00

REGIONAL ARTS DEVELOPMENT FUND

The Regional Arts Development Fund (RADF) is a partnership between state and local governments which invests in quality arts and cultural experiences across Queensland based locally determined priorities. RADF promotes the role and value of arts, culture, and heritage as key drivers to support diversity and inclusivity; grow strong regions; and provide training, education and employment opportunities for Queensland artists and local communities.

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Amount Funded</th>
<th>Purpose of Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Textile Arts Group</td>
<td>$1,500.00</td>
<td>2-day Textile Workshop</td>
</tr>
<tr>
<td>La Petite Danse Parents and Friends Group</td>
<td>$4,560.00</td>
<td>Newcastle Musical Theatre &amp; Sydney Dance Tour</td>
</tr>
<tr>
<td>Proserpine Youth Space</td>
<td>$650.00</td>
<td>Paper Craft &amp; Gift Card Workshops for Youth</td>
</tr>
<tr>
<td>Jacqueline Taylor</td>
<td>$5,000.00</td>
<td>Ocean Life Art Exploration Workshops</td>
</tr>
<tr>
<td>Margaret Burgess</td>
<td>$4,450.00</td>
<td>Plastic Boutique Workshops</td>
</tr>
<tr>
<td>Arts Based Collective</td>
<td>$5,000.00</td>
<td>Ngaro Dreaming of Anthozoa - Digital Interpretation</td>
</tr>
<tr>
<td>Linda Forrester</td>
<td>$2,200.00</td>
<td>Pioneer Park Mural Restoration</td>
</tr>
<tr>
<td>Strings Whitsunday</td>
<td>$2,200.00</td>
<td>2-day Classical Guitar workshop</td>
</tr>
<tr>
<td>Tammi Burgess</td>
<td>$704.00</td>
<td>2-day workshop in Landscape Pailing</td>
</tr>
<tr>
<td>Whitsunday Reef Festival</td>
<td>$5,040.00</td>
<td>Recyclable materials Arts workshop &amp; installation</td>
</tr>
<tr>
<td>Collinsville Connect Telecentre</td>
<td>$12,980.00</td>
<td>Mural Restoration - Celebrating 100 years of Mining</td>
</tr>
<tr>
<td>Bowen Arts Society</td>
<td>$2,900.00</td>
<td>Visual Arts Workshops</td>
</tr>
<tr>
<td>Whitsunday Arts Festival</td>
<td>$3,000.00</td>
<td>Pilot Workshops with Artist Sue Ryan</td>
</tr>
</tbody>
</table>

Total Funded $50,184.00
REBATES AND CONCESSIONS

The Whitsunday Regional Council granted a range of rebates and concessions for rates and charges to assist the community through the 2018-19 financial year:

- Hardship Policy
- Owner Occupier Concession
- Pensioner Rates Rebate Policy
- Rates Concessions for Pensioners Deferral Arrangement
- Charges Rebates for Granny Flats
- Concession for Concealed Water Leaks
- Donations for Rates and Service Charges for not-for-profit Organisations

A beneficial enterprise is an enterprise that a local government considers is directed to benefitting, and can reasonably be expected to benefit, the whole or part of its local government area.

Council was engaged in two beneficial enterprises during the 2018/19 financial year:

Whitsunday Coast Airport and Infrastructure Pty Ltd

On the 10th day of March 2016 Whitsunday Regional Council formed the Whitsunday Coast Airport and Infrastructure Pty Ltd (ACN 611242196) as a registered company under the Corporations Act 2001. This company, while being registered with the Australian Security and Investments Commission, is currently a dormant company. The Company’s issued share capital is $10.

Collinsville Independent Living Company Pty Ltd

On the 20th day of June 2017 Whitsunday Regional Council formed the Collinsville Independent Living Company Pty Ltd (ACN 619 842 732) as a registered company under the Corporations Act 2001. The company traded for a period of approximately three months, at which point Council resolved to transfer the operations of the company back to Council and wind the entity up. As at 30 June 2019, the winding up proceedings have been completed and all assets and liabilities transferred back to Council.

3.2 CORPORATE GOVERNANCE

OUR STRATEGIC PLANNING FRAMEWORK

Community Plan
Adopted by Council in 2011
A ten-year strategic plan that reflects the community’s vision for the future of the Whitsunday region, and outlines Council’s goals, strategies and policies for implementing that vision.

Corporate Plan
Scheduled for adoption by Council on 25 June, 2014

Budget and Operational Plan
The Budget and Operational Plan detail the actions that Council will take over the financial year to deliver on the objectives of Council’s Corporate Plan.

Quarterly Reports
A quarterly report adopted by Council that reports on the progress of implementing the Operational Plan in line with Budget constraints.

Annual Plan
Annual report on Council’s performance against its operational plan and budget.
3.2.1 CORPORATE GOVERNANCE

Mission:
Natural beauty, global attraction. We have it all.

Vision:
We are committed to providing the Whitsunday Region with strong and responsive local government and achieving an innovative, efficient and sustainable organisation.

Our Culture Values:
ACCOUNTABILITY – being open, diligent and ethical in our decision and actions
UNITY – Working together to get things done
TRUST – in our team mates, our service partners and our customers
COMMUNITY – building pride, strength and confidence amongst our region, residents and ratepayers
CONTINUOUS IMPROVEMENT – always looking for solutions and ways to do things better

Organisational Structure:
2018/2019

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CONTINUOUS IMPROVEMENT – always looking for solutions and ways to do things better

Organisational Structure:
2018/2019
KENN DONOHOE
Chief Executive Officer

Kenn Donohoe is an experienced local government practitioner commencing his first role at the Shire of Murchison in Western Australia in 1990.

He has been employed as CEO of five local governments over the past twenty years with Whitsunday Regional Council and the Shires of Serpentine Jarrahdale, Broome, Chittering and Mt Marshall.

Kenn has also served several regional communities, being of service to the North Eastern Wheatbelt ROC, Central Midlands ROC, Kimberley Regional Group and held a Director position with the Peel Regional Leaders Forum and a casual Director position at Whitsunday ROC Limited.

Kenn is a recipient of the WA Local Government Association’s Distinguished Officer Award and has qualifications in management through Curtin University and is a member of Local Government Managers Australia Queensland.

Kenn and wife Colleen, have two children, Ken and Shannon. Kenn enjoys fishing, camping, 4W Driving and boating in his private time.

ADAM HAGY
Director of Customer Experience

Adam’s career started in Horticulture before owning a structural landscaping business for ten years. He first joined local government approximately 5 years ago as the Coordinator of Shire Presentation at a Council in NSW. He says his current role as Director of Customer Experience provides great variety, more exposure to the community, and the ability to find out what the community desires to help create a wonderful place to live and visit for us all.

At WRC, Adam loves the cultural transformation – seeing the values that we’ve agreed to come to light and the transition that is occurring to empower our workers. “We have a lot of work to do for this community and the only way we will get there is if everyone is on board and everyone has empowerment and trust.”

In his spare time, Adam enjoys boating, fishing and scuba diving with his family and being able to experience the wildlife.

His directorate is responsible for areas that directly relate to our residents. Key areas of responsibility include customer service, waste and recycling services, lifeguard services and parks & gardens.

JULIE WRIGHT
Director of Community & Environment

Julie worked for the Burdekin Shire Council as an Animal Management Officer for five and half years. Julie recalls her first day where she caught a stray dog, cleaned the pound and cleaned rubbish bins. The following 10 years were spent at Cairns Regional Council in the compliance field before moving to the Whitsunday Regional Council in 2010.

Julie loves the family orientated feel of the Whitsunday Regional Council – everybody is so friendly and it’s a fun place to work. She feels that trust is important in an organisation as it allows staff to grow into their positions take ownership and be the best they can possibly be.

In her spare time, Julie enjoys spending time with her grandchildren, fishing, and spending time at her parent’s property on the beach.

The directorate provides community services focused on public health and safety, natural resource management, social development, and sport & recreation. Key responsibilities include community and library services, sports facilities, environmental and public health, climate change, community events, regulatory matters, cultural heritage, community safety, Council’s caravan parks, and local laws.

NEIL MCGAFFIN
Director of Planning & Development Services

Neil started his local government career in Adelaide at the City of Noarlunga and then moved across states with appointments in Mildura, Kilmore and Wollongong. Neil has been through numerous Council amalgamations and has had extensive experience working with and in the State Government.

On Whitsunday Regional Council, Neil says he loves the people, loves the work and he loves the lifestyle.

In his spare time, Neil and his wife Sue who also works at Council, like to travel to the islands on their jet skis, snorkelling, and the whole lifestyle of living close to the water.

Neil’s Directorate supports sustainable living in the region through land use & infrastructure planning and development control. Key areas of responsibility include strategic land use planning, urban design, planning, implementation and assessment, development compliance, infrastructure charging, growth management, environmental planning, nature conservation, and place making.
JASON RAITERI
Director of Engineering Services

Jason grew up in the Whitsundays before joining the Royal Australian Airforce as an Engineer in 1994. At the completion of his 15-year service career, Jason returned to the Whitsundays and secured a position as the Fleet Coordinator at Whitsunday Regional Council in 2015.

It didn’t take long for Jason to get promoted to the role of Director of Engineering Services.

What Jason enjoys about working at Whitsunday Regional Council is that he gets to travel all over the region and work with a diverse range of staff – from the beach to the outback.

Jason’s spare time is spent playing guitar and volunteering in his role as President of the Proserpine RSL Sub-branch.

His Directorate delivers and maintains quality infrastructure and services to meet the current and future needs of the region. Key areas of responsibility include emergency and disaster management, municipal infrastructure and local area works delivery, transport planning, network management & maintenance and town cleaning.

Whitsunday Water and Waste and the Foxdale Quarry both operate as separate business units that fall within the leadership of the Director of Engineering Services.

JODIE RUGLESS
Director of Corporate Services

Prior to working in local government, Jodie worked in the IT sector in health care. Her first local government role was straight out of university at Indigo Shire Council and then spent time in some South Australian Councils for approximately 5 years before moving to the Whitsundays.

Jodie was the I.T. Manager before she was afforded the temporary role of Acting Director of Corporate Services. When the position was opened up full-time, Jodie applied and was successful.

Jodie says the Whitsundays is the most beautiful place in the world and she has an amazing opportunity to continually contribute to the diverse communities in the region.

Jodie, and her husband and kids enjoy riding horses and going out in their boat.

SENIOR EXECUTIVE REMUNERATION

<table>
<thead>
<tr>
<th>Senior Executives total remuneration package</th>
<th>Year 1 July 2018 – 30 June 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>$100,000 - $199,000</td>
<td>1</td>
</tr>
<tr>
<td>$200,000 - $299,000</td>
<td>6</td>
</tr>
<tr>
<td>$300,000+</td>
<td>1</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$1,949,545</strong></td>
</tr>
</tbody>
</table>

OUR EMPLOYEES

<table>
<thead>
<tr>
<th>Approved FTE</th>
<th>46.02</th>
</tr>
</thead>
<tbody>
<tr>
<td>OMCEO</td>
<td></td>
</tr>
<tr>
<td>Planning and Development</td>
<td>26.38</td>
</tr>
<tr>
<td>Community and Environment</td>
<td>43.90</td>
</tr>
<tr>
<td>Customer Experience</td>
<td>55.50</td>
</tr>
<tr>
<td>Corporate Services</td>
<td>54.05</td>
</tr>
<tr>
<td>Engineering Services</td>
<td>186.97</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>414.82</td>
</tr>
</tbody>
</table>

Turnover

<table>
<thead>
<tr>
<th>Number</th>
<th>32.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>414.82</td>
</tr>
<tr>
<td><strong>TURNOVER RATE</strong></td>
<td>7.71%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gender Ratio</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Female</td>
<td>34.71</td>
</tr>
<tr>
<td>Male</td>
<td>65.29</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>100.00</td>
</tr>
</tbody>
</table>
GOVERNANCE

WORKPLACE HEALTH AND SAFETY

Council actively participates and promotes a safety culture free from injury and illness and we believe all incidents are avoidable. We are all required to utilise Council’s Safety Management System ‘Safe Plan’— to ensure compliance with legislation and adopt best practice principles.

Council undertakes all tasks adopting a Risk Management approach, Hazard Identification – Risk Assessment – Risk Control – Monitor and Review and ensure work undertaken does not impact on the health and safety of individuals, workers or the public.

Over the last 12 months the safety department have worked diligently to provide departments with the tools and assistance to promote safety as a value within Council. As a direct result of this the following has been achieved:

• As at June 2019, there has been a 17% reduction in the frequency of lost time injury rates and a 48% reduction of the duration of the lost time injuries from June 2018.

• Workers compensation insurance premium has had a reduction of 5% from 1.396 in the 2018/2019 FY to 1.322 in the 2019/2020 FY

• LGW have undertaken an annual audit of the Safety Management System, acknowledgement of systems implemented with the opportunity to enhance the safety system to ensure continual improvement and meet compliance.

HOW WE MEASURE OUR PERFORMANCE

Performance management involves more than just sitting down during review periods to see how the Executive is performing.

The process is revolving and may be commenced, other than purely due to the review period, for any number of reasons including initiation of a project, changing priorities of Council, or a change in role.

The continuous nature of performance management can be best illustrated by Council’s Performance Management Cycle.

Develop, train and support the capacity to perform

Recognise and reward performance and significant achievement

Discuss and establish performance standards and measures

Discuss and establish performance standards and measures

Council’s values and behaviours

Develop, train and support the capacity to perform

All Whitsunday Regional Council employees undertake a Personal Development Plan twice yearly.

The purpose of the Personal Development Plan discussions is to promote an open two-way communication between a manager/supervisor and their team members. This process gives both parties the opportunity to discuss and record information about their role, their expectations, learning and development opportunities and to provide positive and constructive feedback in an open and respectful manner. It also provides opportunities to set Key Performance Indicators for the year ahead.

There is an expectation on Leaders to display various competencies within their roles. It is important that these competencies support the core values and the overall success of a results driven organisation.

• Can successfully manage the impact their words and actions have on others and works hard to ensure they have a positive impact on everyone

• Flexible and agile in the face of change. Keen to learn and develop through feedback. Displays a positive attitude towards change and keen for continuous improvement. Seeks opportunities to implement change and takes the initiative.

• Written and verbal communications are effective, clear, constructive and encourages two-way communication

• Is a role model for integrity and shows respect to all those who they meet regardless of political persuasion or agenda

• Actively encourages others to develop and provides support, mentoring and coaching where required. Creates an environment where the team feels empowered and accountable for their development.

• Integrates well with others and is able to have difficult conversations without fear of conflict. Has a good level of political acumen. Demonstrates the ability to persuade and influence others and can negotiate positive outcomes.

• Focusses their energy on strategic thinking and achieves results within deadlines and within budget

• Actively looks for ways to improve, focusing on what is working well rather than what is not working. Encourages others to improve and creates a positive environment for this to occur.
TRAINING

Training sessions are conducted for all staff of various disciplines throughout the year to ensure we work safely, in a timely manner, and are prepared with the knowledge & skills we need to do our jobs effectively. In 2018/19, 144 training events were held involving a total of 977 employees.

General:

- Forklift
- Elevated work platforms
- First aid
- Cultural cohort
- Traffic management implementation
- Traffic control
- EBA awareness sessions (internal)
- Leadership workshop
- Rural Management Challenge
- Playground inspection
- Supervisors program
- Safety talks (motivational)
- CPR
- Chainsaw
- Asbestos
- Polywelding
- Level 1 & 2 bridge inspection
- Trainee completions
- Dogging
- Difficult people
- Excellence in customer service
- Converge Managers session
- TORGAS awards
- Team building
- SPA info session
- Truck licences
- Lunch n learn series
- Compliance training
- Governance essentials
- Traffic management design
- Cultural heritage training
- ARO training
- VOC
- Plant tickets
- Apprentices - TAFE

More specialised training:

- Working at Heights
- Mechanical supervisor training
- Heavy vehicle access for engineers
- 12D webinar
- Traffic management implementation
- Fire safety auditor
- 12D onsite training
- Cert 2 air-con & heat pump
- SCADA courses
- EH Disaster management
- Traffic Management Design
- Confined Space
- Successful minute taking

Employees also attended various specialised training sessions and 17 employees were approved for assistance through Council’s Study Assistance Policy. Several employees also attended various conferences, seminars and workshops.

A survey was undertaken at a random selection of the training held throughout the year to determine employee satisfaction with how the training was facilitated. The results are as follows:

The training was relevant, helpful and the purpose presented clearly

- 54% Significantly Agreed
- 39% Agreed
- 4% Disagreed
- 2% Significantly Disagreed
- 1% Not applicable

The facilitator presented clearly, the materials used were of a high standard and the training environment was comfortable

- 52% Significantly Agreed
- 45% Agreed
- 0% Disagreed
- 3% Significantly Disagreed
- 0% Not applicable
3.2.3 RESPONSIBLE MANAGEMENT OF OUR REGION

AUDIT AND RISK COMMITTEE

The Whitsunday Regional Council Audit & Risk Committee is comprised of 4 members; two internal members – Mayor Andrew Willcox and Deputy Mayor John Finlay and two independent external members – John Collins and Graham Webb.

The role of the Audit & Risk Committee is to provide independent assurance and assistance to Council on:

- The risk, control and compliance framework;
- Council’s Strategic and Operational Risk Registers;
- Council’s Risk Management Systems; and,
- Council’s external accountability responsibilities as prescribed in the Local Government Act 2009 and the Local Government Regulations 2012.

The committee does not replace or replicate established management responsibilities and delegations, the responsibilities of other executive management groups within Whitsunday Regional Council, or the reporting lines and responsibilities of external audit functions.

The committee provides prompt and constructive reports on its findings directly to Council, as required by legislation.

The committee is directly responsible and accountable to the full Council for the exercise of its duties and responsibilities. In carrying out its duties and responsibilities, the committee must at all times recognise that primary responsibility for management of the Whitsunday Regional Council rests with the Chief Executive Officer.

In discharging its responsibilities, the committee has the authority to:

- Conduct or authorise investigations into matters within its scope of responsibility;
- Access information, records and personnel of Whitsunday Regional Council for such purpose;
- Request the attendance of any employee, including executive staff, at committee meetings;
- Conduct meetings with Whitsunday Regional Council internal and external auditors, as necessary; and,
- Seek advice from external parties, as necessary.

Internal Audit

Council has a focus on continuous improvement and the internal audit function supports the move towards more efficient and effective processes and systems. Through the internal audit role, Whitsunday Regional Council has the following goals:

- Assurance that processes and internal controls are in place to ensure accountability and compliance;
- Assurance that Council’s systems and governance produce expected outcomes;
- Identification of opportunities for improved performance and efficiencies; and,
- Identification of processes to reduce Council’s risks.

Whitsunday Regional Council’s internal auditors are Crowe Horwath. As Council’s contracted internal auditor, Crowe Horwath are responsible for the following:

1. Reporting to the Chair of the Committee or the Chief Executive Officer (recognizing the primary reporting relationship is to the audit and risk management committee);
2. Preparation and development of an annual audit plan, in conjunction with the Committee, based on the Queensland Treasury’s Audit Committee Guidelines, which also incorporates a risk-based approach;
3. Preparation of an internal audit program in conjunction with the Committee, which includes the scope and objectives of internal audits;
4. Completion of fully detailed working papers and internal audit reports, or such reports as may be required; and,
5. Carrying out the internal audit function within contemporary developments in auditing, local government, public sector and management philosophies and best practices.

In the 2018/19 Financial Year, Crowe Horwath focused on the following areas over several audits:

- Fraud in Procurement
- Business Continuity Planning
- IT Governance
- IT Project Management
- IT Systems and Security
- Fraud Risk Management

Audit Recommendations Register

All recommendations from internal and external audit reports are included in a formal Audit Recommendations Register, which is the internal reporting mechanism to monitor the progress of actions taken as a result of recommendations.

Auditors are required to update the register on a timely basis, detailing how recommendations are/will be addressed. This register is provided to the Committee at each meeting for their review and consideration.

Risk Management

In 2018/19 financial year, Council conducted workshops with its internal auditors Crowe Horwath to review and revaluate its Strategic and Operational Risk Registers. These registers were updated with input from each Directorate and advice from Crowe Horwath.

Council also adopted a new Risk Management Policy and Framework on 22 May 2019, which renewed Council’s organisation-wide commitment to a consistent approach to managing risks.
GOVERNANCE

CODE OF CONDUCT

Whitsunday Regional Council acknowledges that there are particular responsibilities which Councillors and employees have for safeguarding the public interest, exercising a duty of care, and inspiring public confidence and trust.

Providing certainty to people in dealing with ethical matters will assist Council in being more efficient and will give staff a better appreciation of the need to use resources responsibly; to comply with Council policies; to develop good client relations; and to promote the public interest.

Codes of Conduct prescribe appropriate behaviour for all officers and employees of the Council, however they can provide for different requirements in respect of different classifications of officers and employees. The Act identifies five ethics principles as the basis of good public-sector practice.

Principle 1:
Respect for the law and system of government

Principle 2:
Respect for persons

Principle 3:
Integrity

Principle 4:
Diligence

Principle 5:
Economy and efficiency

ADMINISTRATIVE ACTION COMPLAINTS

Whitsunday Regional Council aims to provide professional, efficient and friendly customer service. However, if members of our community ever have a problem, issue or concern about services, decisions or actions, we would like to hear about it. We rely on our community members to let us know where we can improve and are committed to dealing with all complaints fairly.

If a member of our community is unhappy with one of our decisions or actions, and has tried to resolve the matter with the appropriate department without satisfaction, then they may request a review be conducted through Council’s Administrative Action Complaint Review process.

Council’s Administrative Action Complaints Management Policy sets out the formal position of Council in relation to Administrative Action Complaints. A key objective of this policy is to promote public confidence in Council by ensuring the fair, efficient and consistent treatment of complaints about decisions and other administrative actions of Council.

Although Council finalised all administrative action complaint reviews within the timeframes established within our policy and process documents, it is noted that Council failed to provide an initial acknowledgement to complainants by the required date.

This is a performance issue which Council will address in the new financial year.

12 administrative action complaint review processes were undertaken by Council in 2018/19. Of the 12 complaints, 10 were resolved by 30 June 2019 and the remaining 2 were resolved within the first two weeks of the next financial year.

There were no administrative action complaints outstanding at the conclusion of the 2018/19 financial year which were made in the previous financial year (2017/18).

COMPETITIVE NEUTRALITY COMPLAINTS

Council did not receive any notices of intention to investigate a competitive neutrality complaint from the Queensland Productivity Commission (QPC) in 2018/19.

Council did not receive any recommendations on any competitive neutrality complaints under s52(3) of the Act in 2018/19.

RIGHT TO INFORMATION

Right to Information aims to make more information available, provide equal access to information across all sectors of the community, and provide appropriate protection for individuals’ privacy.

The right to information gives individuals the right to access and amend information held by local governments (and other public organisations) in Queensland, unless there is a good reason for it not to be provided. You have a right to access your personal information held by government under the Information Privacy Act 2009. You have a right to access personal and non-personal information held by government under the Right to Information Act 2009.

The legislation came into effect on 1 July 2009, namely:

• The Right to Information Act 2009 (Qld)
• The Information Privacy Act 2009 (Qld)

In 2018/19 Council received 15 Right to Information and Information Privacy applications. 10 of these were finalised and 1 was withdrawn within the financial year. 1,422 pages of information were released.

1 application was reviewed externally and a settled outcome was reached with the applicant in collaboration with the OIC.
ACCESS TO REGISTERS AND DOCUMENTS

Council is required under the Local Government Act 2009 and Local Government Regulation 2012 to maintain certain registers:

- Local Law Register
- Roads Map and Register
- Register of Cost-Recovery Fees
- Asset Register
- Councillor Conduct Register
- Delegations Register
- Registers of Interests

Council also maintains various other registers to assist in administrative operations. Some of these are made available on the Council website, whereas others are used internally.

- Administrative Action Complaints Register
- Animal Impoundment Register
- Assets Register
- Audit Recommendations Register
- Authorised Persons Register
- Cats and Dogs Register
- Cemetery Register
- Community Catch-up Outcomes Register
- Council Policies Register
- Council Resolutions Register
- Councillors Conflict of Interest and Material Personal Interest Register
- Delegations Register
- Gifts and Benefits Register
- Infrastructure Notices Register
- Land Records Register
- Lobbyists Register
- Operational Risk Register
- Register of Contracts Awarded above the value of $200,000
- Registers of Interest
- Right to Information and Information Privacy Applications Register
- Right to Information Disclosure Log
- Roads Register
- Strategic Risk Register

VALUATION OF NON-CURRENT PHYSICAL ASSETS

There were no resolutions made during the financial year under s206(2) i.e. Council did not, by resolution, set an amount for each different type of non-current physical asset below which the value of an asset of the same type was to be treated as an expense.

COOPERATION BETWEEN LOCAL GOVERNMENTS

Section 190(1)(d)(i)-(ii) of the Regulation requires the Annual Report to contain details of any action taken for, and expenditure on, a service, facility or activity:

(i) supplied by another local government, under an agreement for conducting a joint government activity, and;

(ii) for which the local government levied special rates or charges for the financial year.

Council did not receive a service, facility or activity supplied by another local government under an agreement for conducting a joint government activity for which council levied a special rate or change in the 2018/19 financial year.

PROCUREMENT

(Invitation to change tenders) Section 190 (e) of the Regulation requires details to be provided on the number of invitations to change tenders under section 228 (7).

Council issued 7 invitations to change tenders under s228(7) of the Local Government Regulation 2012 during the 2018/19 financial year.

Did you know?

- 476 Capital Projects active during 2018/19 with 190 projects completed
- $116m spent on capital projects during 2018/19
- Council officers travelled over 2,384,795 kms across the region in light fleet
- Our plant and equipment did 21,198 hours of work, keeping our region safe and appealing

ASSET MANAGEMENT

In November 2018 Council endorsed its first ever suite of Asset Management Plans (AMPs). AMPs are strategic documents that outlines critical information regarding the ownership, management and operation of Councils key organisational assets.

These documents are key to determining future workloads and investment requirements relative to criticality of service. AMP’s have been adopted for Bridges, Buildings, Costal Infrastructure, Fleet & Plant, Parks and Gardens, Sewer, Stormwater, Transport, and Water infrastructure.

The endorsement of the AMP’s represents a major improvement in the management of Council assets and provides a foundation for long term strategic asset management that is sustainable and optimised.
Council undertakes several commercial business activities including two Significant Business Activities (SBAs) as defined by the Local Government Act 2009 (Act) and the Local Government Regulation 2012 (Regulation).

Disclosure as per s45 of the Local Government Act 2009 (Qld).

<table>
<thead>
<tr>
<th>Business Activity</th>
<th>Type</th>
<th>CNP *</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water &amp; Sewer Services</td>
<td>Significant Business Activity (as per s19(2) of LGR)</td>
<td>Yes</td>
</tr>
<tr>
<td>Waste Services</td>
<td>Significant Business Activity (as per s19(2) of LGR)</td>
<td>Yes</td>
</tr>
<tr>
<td>Whitsunday Coast Airport</td>
<td>Prescribed Business Activity (as per s39 of LGR)</td>
<td>Yes</td>
</tr>
<tr>
<td>Foxdale Quarry</td>
<td>Prescribed Business Activity (as per s39 of LGR)</td>
<td>Yes</td>
</tr>
<tr>
<td>Building Certification Services</td>
<td>Business Activity (as per s47(3)(a) of LGA)</td>
<td>Yes</td>
</tr>
</tbody>
</table>

* indicates whether or not the Cost Neutrality Principle (CNP) has been applied to the particular business activity

LGA - Local Government Act 2009 (Qld); LGR - Local Government Regulation 2012 (Qld)

All the above activities were also conducted during the financial year 2017/18.

Council also operate two aerodromes at Bowen and Collinsville and two Caravan Parks at Proserpine and Bowen. The Competitive Neutrality Principle (NCP) was not applied to these activities as their level of expenditure for the financial year was not expected to be above the limits prescribed in s39 of the Local Government Regulation 2009 (Qld).
4.1 BUSINESS ACTIVITIES

WHITSUNDAY COAST AIRPORT

Council operates the Whitsunday Coast Airport (WCA) (airport code PPP) as a commercial business, primarily for passenger transport. Three airlines operate to and from the WCA. Council, to the extent practicable, applies the Code of Competitive Conduct (CCC) to the relevant business decisions related to this business unit.

FOXDALE QUARRY

Council operates the Foxdale Quarry as a commercial business. The quarry supplies building materials for the construction and maintenance of roads and similar structures. The output of the quarry is used for Council’s internal purposes as well as sold to external parties. Council, to the extent practicable, applies the CCC to the relevant business decisions related to this business unit.

BUILDING CERTIFICATION SERVICES

Council provides building certification services to residential and non-residential developments within the region. As required by the Act and the Regulation, Council, to the extent practicable, applies the CCC to the relevant business decisions related to this business unit.

WATER & SEWERAGE SERVICES

This business unit provides potable water to the water supply areas within the region. The business unit also collected waste water (sewage) from the sewerage service areas and treats the collected sewage in keeping with license and environmental requirements before disposing of the treated effluent. Council also recycles some of this treated effluent for use in public spaces and sporting facilities such as golf courses. As per the definitions contained in the Act and the Regulation, this business unit is a SBA. Council, to the extent practicable, applies full cost pricing principles in determining the pricing for water and sewerage services.

WASTE SERVICES

This business unit provides waste collection, recycling and waste disposal services to the serviced area within the region. As per the definitions contained in the Act and the Regulation, this business unit is also a SBA. Council, to the extent practicable, applies full cost pricing principles in determining the pricing for its waste services.
5.1 Community Financial Statements

(for the year covering 1st July 2018 to 30th June 2019)

Simplified Income Statement

The income statement details Council’s revenue generated, as well as expenses incurred, in operating and maintaining Council assets, in order to deliver the required community services, during the reporting period.

<table>
<thead>
<tr>
<th></th>
<th>2018/19</th>
<th>2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>What We Levied Our Ratepayers</td>
<td>83,137</td>
<td>80,311</td>
</tr>
<tr>
<td>What We Invoiced Our Customers</td>
<td>23,968</td>
<td>24,652</td>
</tr>
<tr>
<td>What We Received as Grants &amp; Subsidies</td>
<td>9,891</td>
<td>15,863</td>
</tr>
<tr>
<td>What We Received As Interest from Investment</td>
<td>2,072</td>
<td>1,612</td>
</tr>
<tr>
<td>Our Other Revenue</td>
<td>4,107</td>
<td>5,679</td>
</tr>
<tr>
<td>Our Total Recurrent Earnings</td>
<td>123,175</td>
<td>128,117</td>
</tr>
<tr>
<td>What We Spent on Our Staff</td>
<td>(35,744)</td>
<td>(33,916)</td>
</tr>
<tr>
<td>What We Spent on Our Suppliers</td>
<td>(58,008)</td>
<td>(58,211)</td>
</tr>
<tr>
<td>Our Total Direct Spend</td>
<td>(93,752)</td>
<td>(92,127)</td>
</tr>
<tr>
<td>What We Paid Our Bankers</td>
<td>(3,172)</td>
<td>(3,150)</td>
</tr>
<tr>
<td>What We Set-aside for Asset Renewals</td>
<td>(24,426)</td>
<td>(23,975)</td>
</tr>
<tr>
<td>Our Operating Surplus/(Deficit)</td>
<td>1,826</td>
<td>8,865</td>
</tr>
<tr>
<td>Our Capital Revenue</td>
<td>53,445</td>
<td>49,702</td>
</tr>
<tr>
<td>Our Capital Expenses</td>
<td>(16,982)</td>
<td>(23,846)</td>
</tr>
<tr>
<td>Our Capital Surplus/(Deficit)</td>
<td>36,463</td>
<td>25,856</td>
</tr>
<tr>
<td>Our Net Earnings</td>
<td>38,290</td>
<td>34,721</td>
</tr>
</tbody>
</table>
### How We Raised Our Income

<table>
<thead>
<tr>
<th>Revenue Type</th>
<th>2018/19</th>
<th>2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees &amp; Charges, $15.4 m, 10%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants &amp; Subsidies, $9.0 m, 6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Waste Utility Charges, $3.0 m, 4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water &amp; Sewerage Utility Charges, $3.0 m, 24%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Income, $6.7 m, 7%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest, $2.1 m, 3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Rates, $47.8 m, 39%</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Revenue**: $15.4 m, 10%

### How We Spent Our Money

<table>
<thead>
<tr>
<th>Expenses Type</th>
<th>2018/19</th>
<th>2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff Costs, $5.5 m, 29%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Materials &amp; Services, $5.6 m, 28%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Costs, $3.2 m, 28%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation, $24.4 m, 20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Expenses**: $24.4 m, 20%

### SIMPLIFIED STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position provides information regarding the assets Council owned, as well as liabilities that it has incurred, as at the last day of the reporting period. Council’s net assets stands at over $1 billion.

<table>
<thead>
<tr>
<th>Category</th>
<th>2018/19</th>
<th>2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>What We Own</td>
<td>1,088,796</td>
<td>977,058</td>
</tr>
<tr>
<td>Inventory Held</td>
<td>1,075</td>
<td>1,546</td>
</tr>
<tr>
<td>What We are Owed</td>
<td>20,772</td>
<td>17,358</td>
</tr>
<tr>
<td>What We Have in Bank</td>
<td>63,618</td>
<td>58,307</td>
</tr>
<tr>
<td>Our Total Assets</td>
<td>1,174,262</td>
<td>1,054,359</td>
</tr>
<tr>
<td>What We Owe Our Suppliers</td>
<td>39,289</td>
<td>20,876</td>
</tr>
<tr>
<td>What We Owe Our Lenders</td>
<td>80,715</td>
<td>48,032</td>
</tr>
<tr>
<td>Our Total Liabilities</td>
<td>120,004</td>
<td>69,808</td>
</tr>
<tr>
<td><strong>Our Community Wealth</strong></td>
<td>1,054,258</td>
<td>984,551</td>
</tr>
</tbody>
</table>

### OUR COMMUNITY ASSETS

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>2018/19</th>
<th>2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Roads, Bridges &amp; Drainage Network</td>
<td>678,933</td>
<td>667,477</td>
</tr>
<tr>
<td>Water Infrastructure</td>
<td>278,451</td>
<td>273,098</td>
</tr>
<tr>
<td>Sewerage Infrastructure</td>
<td>219,960</td>
<td>218,172</td>
</tr>
<tr>
<td>Buildings</td>
<td>130,596</td>
<td>134,530</td>
</tr>
<tr>
<td>Land &amp; Land Improvements</td>
<td>45,782</td>
<td>46,177</td>
</tr>
<tr>
<td>Plant &amp; Equipment</td>
<td>35,186</td>
<td>32,830</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,388,908</td>
<td>1,372,285</td>
</tr>
</tbody>
</table>

The **Operating Revenue** and **Operating Expenses** sections represent the core financial performance of the Council for the reported fiscal years.
Our Community Assets

Our Financial Sustainability Indicators

All financial sustainability indicators are well within the expected ranges, indicating a healthy financial position and acceptable investments in asset renewals.

<table>
<thead>
<tr>
<th>Ratio</th>
<th>Definition</th>
<th>Target Range</th>
<th>2018/19</th>
<th>2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Surplus Ratio</td>
<td>Net Operating Surplus divided by Total Operating Revenue, expressed as a percentage</td>
<td>0% to 10%</td>
<td>1.48%</td>
<td>6.92%</td>
</tr>
<tr>
<td>Asset Sustainability Ratio</td>
<td>Capital Expenditure on the replacement of assets (Renewals) divided by Depreciation Expense, expressed as a percentage</td>
<td>greater than 90%</td>
<td>253.39%</td>
<td>168.46%</td>
</tr>
<tr>
<td>Net Financial Liabilities Ratio</td>
<td>Total Liabilities less Current Assets divided by Total Operating Revenue, expressed as a percentage</td>
<td>less than 60%</td>
<td>28.04%</td>
<td>-5.85%</td>
</tr>
</tbody>
</table>

Key Financial Statements

Statement of Comprehensive Income
Statement of Financial Position
Statement of Changes in Equity
Statement of Cash Flows

Notes to the Financial Statements

1. Significant accounting policies
2. Analysis of results by function
3. Revenue analysis
4. Grants, subsidies, contributions and donations
5. Other capital income
6. Employee benefits
7. Materials and services
8. Finance costs
9. Capital expenses
10. Cash and cash equivalents
11. Trade and other receivables
12. Inventories
13. Investment properties
14. Property, plant and equipment
15. Trade and other payables
17. Borrowings
18. Asset revaluation surplus
19. Commitments for expenditure
20. Events after the reporting period
21. Contingent liabilities
22. Superannuation
23. Reconciliation of net result for the year to net cash inflow from operating activities
24. Reconciliation of liabilities arising from finance activities
25. National competition policy
26. Controlled entities that have not been consolidated
27. Transactions with related parties
Management Certificate
Independent Auditor's Report
Statement of Comprehensive Income  
For the year ended 30 June 2019

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rates and levies</td>
<td>3 (a)</td>
<td>$83,136,863</td>
</tr>
<tr>
<td>Sale of goods and major services</td>
<td>3 (b)</td>
<td>$15,921,458</td>
</tr>
<tr>
<td>Fees and charges</td>
<td></td>
<td>$3,485,387</td>
</tr>
<tr>
<td>Interest received</td>
<td></td>
<td>$2,071,756</td>
</tr>
<tr>
<td>Sales of contract and recoverable works</td>
<td></td>
<td>$4,292,550</td>
</tr>
<tr>
<td>Rental income</td>
<td></td>
<td>$268,964</td>
</tr>
<tr>
<td>Other recurrent income</td>
<td>4 (i)</td>
<td>$9,891,406</td>
</tr>
<tr>
<td>Total recurrent revenue</td>
<td></td>
<td>$123,175,380</td>
</tr>
<tr>
<td>Capital revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants, subsidies, contributions and donations</td>
<td>4 (i)</td>
<td>$53,445,393</td>
</tr>
<tr>
<td>Other capital income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total capital revenue</td>
<td></td>
<td>$53,445,393</td>
</tr>
<tr>
<td>Total income</td>
<td>2 (b)</td>
<td>$176,620,773</td>
</tr>
</tbody>
</table>

Expenses

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefits</td>
<td>6</td>
<td>$(35,743,962)</td>
</tr>
<tr>
<td>Materials and services</td>
<td>7</td>
<td>$(58,057,575)</td>
</tr>
<tr>
<td>Finance costs</td>
<td>8</td>
<td>$(3,171,698)</td>
</tr>
<tr>
<td>Amortisation</td>
<td></td>
<td>$(161,307)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>14</td>
<td>$(24,264,672)</td>
</tr>
<tr>
<td>Total recurrent expenses</td>
<td></td>
<td>$(121,349,204)</td>
</tr>
<tr>
<td>Capital expenses</td>
<td>9</td>
<td>$(16,981,944)</td>
</tr>
<tr>
<td>Total expenses</td>
<td>2 (b)</td>
<td>$(138,331,148)</td>
</tr>
<tr>
<td>Net result</td>
<td></td>
<td>$38,289,625</td>
</tr>
</tbody>
</table>

Other comprehensive income

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Items that will not be reclassified to net result</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase/(decrease) in asset revaluation surplus</td>
<td>18</td>
<td>$24,920,888</td>
</tr>
<tr>
<td>Total other comprehensive income for the year</td>
<td></td>
<td>$24,920,888</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td></td>
<td>$63,210,513</td>
</tr>
</tbody>
</table>

Statement of Financial Position  
As at 30 June 2019

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>10</td>
<td>$63,618,285</td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>11 (a)</td>
<td>$20,772,189</td>
</tr>
<tr>
<td>Inventories</td>
<td>12</td>
<td>$1,065,130</td>
</tr>
<tr>
<td>Total Current assets</td>
<td></td>
<td>$85,440,604</td>
</tr>
<tr>
<td>Non-current assets held for sale</td>
<td></td>
<td>$25,000</td>
</tr>
<tr>
<td>Total Current assets</td>
<td></td>
<td>$85,465,604</td>
</tr>
<tr>
<td>Non-current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>11 (b)</td>
<td>-</td>
</tr>
<tr>
<td>Equity investments</td>
<td>26</td>
<td>-</td>
</tr>
<tr>
<td>Investment properties</td>
<td>13</td>
<td>$1,650,000</td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>14</td>
<td>$1,087,146,422</td>
</tr>
<tr>
<td>Intangible assets</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Total non-current assets</td>
<td></td>
<td>$1,088,796,422</td>
</tr>
<tr>
<td>Total assets</td>
<td></td>
<td>$1,174,262,026</td>
</tr>
<tr>
<td>Current liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade and other payables</td>
<td>15</td>
<td>$29,158,292</td>
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<td>Provisions</td>
<td>16</td>
<td>$4,182,970</td>
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<tr>
<td>Borrowings</td>
<td>17</td>
<td>$4,356,753</td>
</tr>
<tr>
<td>Total current liabilities</td>
<td></td>
<td>$37,698,015</td>
</tr>
<tr>
<td>Non-current liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provisions</td>
<td>18</td>
<td>$5,947,776</td>
</tr>
<tr>
<td>Borrowings</td>
<td></td>
<td>$4,356,753</td>
</tr>
<tr>
<td>Total non-current liabilities</td>
<td></td>
<td>$9,304,529</td>
</tr>
<tr>
<td>Total liabilities</td>
<td></td>
<td>$120,004,010</td>
</tr>
<tr>
<td>Net community assets</td>
<td></td>
<td>$1,054,258,016</td>
</tr>
<tr>
<td>Community equity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Asset revaluation surplus</td>
<td>18</td>
<td>$360,462,536</td>
</tr>
<tr>
<td>Retained surplus</td>
<td></td>
<td>$693,795,478</td>
</tr>
<tr>
<td>Total community equity</td>
<td></td>
<td>$1,054,258,016</td>
</tr>
</tbody>
</table>

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.
## Statement of Changes in Equity
### For the year ended 30 June 2019

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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<tbody>
<tr>
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<td>$</td>
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<td>$</td>
<td></td>
<td>$</td>
<td>$</td>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Balance at beginning of year</td>
<td>984,550,783</td>
<td>965,926,860</td>
<td>649,009,133</td>
<td>557,876,777</td>
<td>-</td>
<td>49,403,802</td>
<td>335,541,650</td>
<td>358,646,281</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assets not previously recognised</td>
<td>6,496,720</td>
<td>7,007,057</td>
<td>6,496,720</td>
<td>7,007,057</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restated opening balances</td>
<td>991,047,503</td>
<td>972,933,917</td>
<td>655,505,853</td>
<td>564,883,834</td>
<td>-</td>
<td>49,403,802</td>
<td>335,541,650</td>
<td>358,646,281</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Net result</td>
<td>38,289,625</td>
<td>34,721,497</td>
<td>38,289,625</td>
<td>34,721,497</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other comprehensive income for the year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revaluations:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, plant &amp; equipment</td>
<td>24,952,966</td>
<td>(1,229,073)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>24,952,966</td>
<td>(1,229,073)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Impairments:</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, plant &amp; equipment</td>
<td>-</td>
<td>(21,884,141)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(21,884,141)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in value of future rehabilitation costs</td>
<td>(32,078)</td>
<td>8,583</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(32,078)</td>
<td>8,583</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total comprehensive income for year</td>
<td>63,210,513</td>
<td>11,616,866</td>
<td>38,289,625</td>
<td>34,721,497</td>
<td>-</td>
<td>-</td>
<td>24,920,888</td>
<td>(23,104,631)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers (to) from retained earnings and capital reserves</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>49,403,802</td>
<td>-</td>
<td>(49,403,802)</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at end of year</td>
<td>1,054,258,016</td>
<td>984,550,783</td>
<td>693,795,478</td>
<td>649,009,133</td>
<td>-</td>
<td>-</td>
<td>360,462,538</td>
<td>335,541,650</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.
Statement of Cash Flows
For the year ended 30 June 2019

<table>
<thead>
<tr>
<th>Cash flows from operating activities</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts from customers</td>
<td>125,161,471</td>
<td>121,013,124</td>
</tr>
<tr>
<td>Payments to suppliers and employees</td>
<td>(95,779,047)</td>
<td>(99,584,811)</td>
</tr>
<tr>
<td>Interest received</td>
<td>2,071,756</td>
<td>1,611,918</td>
</tr>
<tr>
<td>Rental income</td>
<td>268,964</td>
<td>248,076</td>
</tr>
<tr>
<td>Non capital grants and contributions</td>
<td>4 (i)</td>
<td>15,863,398</td>
</tr>
<tr>
<td>Borrowing costs</td>
<td>8 (2,633,032)</td>
<td>(2,765,832)</td>
</tr>
</tbody>
</table>

Net cash inflow from operating activities 23 38,991,518 36,385,873

Cash flows from investing activities

| Payments for property, plant and equipment | 14 (116,447,135) (62,248,073) |
| Payments for investment property | 13 (54,144) |
| Net movement in loans to community organisations | (993,125) 6,874 |
| Proceeds from sale of property, plant and equipment | 767,485 353,362 |
| Payments for equity investments | 26 - (100,000) |
| Return of capital on equity investments | 81,766 |
| Grants, subsidies, contributions and donations | 4 (i) 51,072,673 36,412,044 |

Net cash inflow from investing activities 23 (65,552,480) (25,593,803)

Cash flows from investing activities

| Proceeds from borrowings | 17 34,500,000 |
| Repayment of borrowings | (2,717,512) (2,571,907) |

Net cash inflow (outflow) from investing activities 17 31,782,488 (2,571,907)

Net increase in cash and cash equivalents held 5,221,526 8,220,163

Cash and cash equivalents at beginning of the financial year 58,396,759 50,176,596

Cash and cash equivalents at end of the financial year 10 63,618,285 58,396,759

Notes to the Financial Statements
For the year ended 30 June 2019

1. Significant accounting policies

1. Basis of preparation

These general purpose financial statements are for the period 1 July 2018 to 30 June 2019 and have been prepared in compliance with the requirements of the Local Government Act 2009 and the Local Government Regulation 2012.

These general purpose financial statements comply with all accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to Council’s operations and effective for the current reporting period. Because the Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, these financial statements do not comply with IFRS.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain non-current assets and investment properties which are measured at fair value less estimated cost of disposal.

1. Constitution

The Whitsunday Regional Council (Council) is constituted under the Queensland Local Government Act 2009 and is domiciled in Australia.

1. Adoption of new and revised Accounting Standards

(a) Grants received to construct non-financial assets controlled by the Council will be recognised as a liability, and subsequently recognised progressively as revenue as the Council satisfies its performance obligations under the grant. At present, such Grants are recognised as capital revenue upfront.

(b) Grants that are not enforceable and/or not sufficiently specific will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled. Council receives several grants for which there are no sufficiently specific performance obligations, these grants are expected to continue being recognised as revenue upfront assuming no change to the current grant arrangements.

(c) Depending on the respective contractual terms, the new requirements of AASB15 may potentially result in a change in the timing of revenue from sales of the Council’s goods and services such that some revenue may need to be deferred to a later reporting period to the extent that the Council has received cash but has not met its associated performance obligations (such amounts would be reported as a liability in the meantime).

(d) As at 30 June 2019 Council had received pre-paid rates totalling $2,607,683. If Council had applied AASB 1058 this year these rates would have been recognised as a liability in the Statement of Financial Position.

(e) A range of new disclosures will also be required by the new standards in respect of the Council’s financial statements.

AASB 16 Leases

Council has some leases that are not on its Statement of Financial Position. These will need to be included on the Statement of Financial Position when this standard comes into effect. A lease liability will initially be measured at the present value of the lease payments to be made over the lease term. A corresponding right-of-use asset will also be recognised over the lease term. If this requirement had been adopted at 30 June 2019 management estimate that there would be no material impact on the net assets of Council, as Council holds minimal operating leases (refer Note 19).
Notes to the Financial Statements
For the year ended 30 June 2019

1.4 Estimates and Judgements
In the application of Council’s accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and ongoing assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- Investment Property - note 13
- Valuation and depreciation of property, plant and equipment - note 14
- Provisions - note 16
- Contingent liabilities - note 21

1.5 Rounding and comparatives
The financial statements have been rounded to the nearest $1. Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

1.6 Taxation
Income of local authorities and public authorities is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax (GST). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

The Council pays payroll tax to the Queensland Government on certain activities.

Notes to the Financial Statements
For the year ended 30 June 2019

2 Analysis of Results by Function
(a) Components of council functions
The activities relating to the Council’s components reported on in Note 2 (b) are as follows:

Office of the Chief Executive
Incorporates the offices of the Mayor, Councillors and the Chief Executive Officer to set and achieve the Council’s goals and objectives for the citizens of the Whitsunday region by providing direction, support, co-ordination, sound resource management policy and achieve effective and efficient management of Council’s assets and resources.

Corporate Services
Corporate Services is responsible for the provision of efficient, effective and accountable financial and administrative services to Council and the community it serves. The core branches include Asset Management, Accounting & Financial Services, Procurement, Property & Fleet, and Information Services.

Planning & Development
Planning and Development Services caters for Council’s aim to achieve sustainable development in the region’s communities through Planning Strategies, Development Assessment, Building Assessment, and Plumbing Assessment.

Community & Environment
Community and Environmental Services caters for Council’s aim to achieve sustainability by maintaining a healthy economy, vibrant communities and a thriving biophysical environment. This includes Libraries, Civic Centre, Museums and Art Galleries.

Engineering
To provide well constructed safe efficient transport infrastructure networks and engineering services that will meet community needs.

Customer Experience
To provide efficient and effective service in the areas of cemetery and public open space management to meet the community’s current and future needs. This area also manages Council’s customer contact centres.

Waste Management
To protect public health, safety and the environment by the provision of an efficient system for safe collection, transportation, recycling and disposal of waste products.

Airport and Port Operations
To maintain fully operational airports and ports to meet the community and tourism needs within the Whitsunday region.

Water Services
To meet the community needs for potable water by the efficient purchase, treatment, storage and distribution of water to consumers.

Sewerage Services
To protect public health, safety and the environment by the provision of an efficient system for safe collection, transportation, treatment and disposal of sewage waste.
Notes to the Financial Statements  
For the year ended 30 June 2019

2 Analysis of results by function

(b) Revenue, expenses and assets have been attributed to the following functions:

<table>
<thead>
<tr>
<th>Programs</th>
<th>Recurrent income</th>
<th>Capital revenue</th>
<th>Total income</th>
<th>Recurrent expenses</th>
<th>Capital expenses</th>
<th>Net result for year</th>
<th>Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Gross program</td>
<td></td>
<td>Total</td>
<td>Gross program</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>income</td>
<td></td>
<td></td>
<td>expenses</td>
<td></td>
<td>result</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Recurrent</td>
<td>Capital</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Grants</td>
<td>Other</td>
<td></td>
<td>Grants</td>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of the Chief</td>
<td>419,404</td>
<td>341,943</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>761,347</td>
<td>(8,441,562)</td>
</tr>
<tr>
<td>Executive</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(8,441,562)</td>
<td></td>
</tr>
<tr>
<td>Corporate Services</td>
<td>4,248,917</td>
<td>52,568,931</td>
<td>2,029,407</td>
<td>58,847,255</td>
<td>3,588,577</td>
<td>2,277,089</td>
<td>(7,680,215)</td>
</tr>
<tr>
<td>Planning &amp; Development</td>
<td>96,877</td>
<td>1,844,432</td>
<td>-</td>
<td>1,941,309</td>
<td>(4,262,633)</td>
<td>(4,262,633)</td>
<td>(2,321,324)</td>
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<tr>
<td>Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community and Environmental Services</td>
<td>445,561</td>
<td>2,904,479</td>
<td>77,294</td>
<td>46,467,485</td>
<td>(12,913,180)</td>
<td>(12,913,180)</td>
<td>(9,164,108)</td>
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<tr>
<td>Engineering</td>
<td>4,642,190</td>
<td>7,125,509</td>
<td>34,699,786</td>
<td>3,588,577</td>
<td>1,941,309</td>
<td>2,277,089</td>
<td>(7,680,215)</td>
</tr>
<tr>
<td>Customer Experience</td>
<td>7,159</td>
<td>166,975</td>
<td>4,289,332</td>
<td>4,463,466</td>
<td>(12,913,180)</td>
<td>(12,913,180)</td>
<td>(9,164,108)</td>
</tr>
<tr>
<td>Waste Management</td>
<td>-</td>
<td>8,996,256</td>
<td>145,901</td>
<td>9,142,159</td>
<td>(10,489,900)</td>
<td>2,086,259</td>
<td>(1,347,742)</td>
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<tr>
<td>Airport and Port Operations</td>
<td>-</td>
<td>6,855,365</td>
<td>9,477,273</td>
<td>16,332,638</td>
<td>(12,751,115)</td>
<td>(12,751,115)</td>
<td>8,993,952</td>
</tr>
<tr>
<td>Water Services</td>
<td>28,457</td>
<td>16,911,102</td>
<td>802,325</td>
<td>17,741,884</td>
<td>(11,276,719)</td>
<td>(11,276,719)</td>
<td>87,724,396</td>
</tr>
<tr>
<td>Sewerage Services</td>
<td>2,841</td>
<td>15,568,981</td>
<td>1,924,075</td>
<td>17,495,897</td>
<td>(17,775,255)</td>
<td>(17,775,255)</td>
<td>508,542</td>
</tr>
<tr>
<td>Total</td>
<td>9,891,406</td>
<td>113,283,974</td>
<td>53,445,393</td>
<td>176,620,773</td>
<td>(138,331,148)</td>
<td>(138,331,148)</td>
<td>1,174,262,026</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Programs</th>
<th>Recurrent income</th>
<th>Capital revenue</th>
<th>Total income</th>
<th>Recurrent expenses</th>
<th>Capital expenses</th>
<th>Net result for year</th>
<th>Assets</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td></td>
<td>Gross program</td>
<td></td>
<td>Total</td>
<td>Gross program</td>
<td></td>
<td>result</td>
<td></td>
</tr>
<tr>
<td></td>
<td>income</td>
<td></td>
<td></td>
<td>expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Recurrent</td>
<td>Capital</td>
<td></td>
<td></td>
<td></td>
<td>result</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Grants</td>
<td>Other</td>
<td></td>
<td>Grants</td>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of the Chief</td>
<td>505,252</td>
<td>482,548</td>
<td>-</td>
<td>1,417,350</td>
<td>(8,690,104)</td>
<td>(8,690,104)</td>
<td>(7,272,754)</td>
</tr>
<tr>
<td>Executive</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(7,272,754)</td>
<td></td>
</tr>
<tr>
<td>Planning &amp; Development</td>
<td>63,000</td>
<td>1,754,516</td>
<td>-</td>
<td>1,817,516</td>
<td>(3,468,714)</td>
<td>(3,468,714)</td>
<td>(1,651,198)</td>
</tr>
<tr>
<td>Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(1,651,198)</td>
<td></td>
</tr>
<tr>
<td>Community and Environmental Services</td>
<td>632,560</td>
<td>2,539,561</td>
<td>-</td>
<td>5,855,013</td>
<td>(9,584,153)</td>
<td>(9,584,153)</td>
<td>(6,412,032)</td>
</tr>
<tr>
<td>Customer Experience</td>
<td>-</td>
<td>(672,077)</td>
<td>1,874,280</td>
<td>4,262,786</td>
<td>(10,437,947)</td>
<td>(10,437,947)</td>
<td>(6,303,071)</td>
</tr>
<tr>
<td>Waste Management</td>
<td>-</td>
<td>7,695,746</td>
<td>3,260,603</td>
<td>7,910,358</td>
<td>(6,556,125)</td>
<td>(6,556,125)</td>
<td>1,139,621</td>
</tr>
<tr>
<td>Airport and Port Operations</td>
<td>-</td>
<td>7,022,426</td>
<td>2,157,283</td>
<td>19,409,373</td>
<td>(21,204,367)</td>
<td>(21,204,367)</td>
<td>87,754,824</td>
</tr>
<tr>
<td>Water Services</td>
<td>25,000</td>
<td>16,550,077</td>
<td>889,096</td>
<td>17,464,173</td>
<td>(15,763,821)</td>
<td>(15,763,821)</td>
<td>811,256</td>
</tr>
<tr>
<td>Sewerage Services</td>
<td>12,500</td>
<td>15,602,869</td>
<td>4,385,034</td>
<td>20,000,403</td>
<td>(13,116,839)</td>
<td>(13,116,839)</td>
<td>2,498,530</td>
</tr>
<tr>
<td>Total</td>
<td>15,863,396</td>
<td>112,253,390</td>
<td>37,799,688</td>
<td>177,818,855</td>
<td>(143,097,358)</td>
<td>(143,097,358)</td>
<td>8,665,281</td>
</tr>
</tbody>
</table>
Notes to the Financial Statements
For the year ended 30 June 2019

3 Revenue analysis

Revenue is recognised at the fair value of the consideration received or receivable, at the time indicated below.

(a) Rates and levies

Where rate monies are received prior to the commencement of the rating/levying period, the amount is recognised as revenue in the period in which they are received, otherwise rates are recognised at the commencement of rating period.

<table>
<thead>
<tr>
<th>Note</th>
<th>2019 $</th>
<th>2018 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>General rates</td>
<td>50,171,213</td>
<td>48,925,966</td>
</tr>
<tr>
<td>Water</td>
<td>8,563,762</td>
<td>8,980,572</td>
</tr>
<tr>
<td>Water consumption, rental and sundries</td>
<td>7,063,998</td>
<td>6,275,670</td>
</tr>
<tr>
<td>Sewerage</td>
<td>16,128,404</td>
<td>15,717,394</td>
</tr>
<tr>
<td>Waste management</td>
<td>5,279,305</td>
<td>4,332,703</td>
</tr>
<tr>
<td>Rates and utility charge revenue</td>
<td>87,186,282</td>
<td>84,232,305</td>
</tr>
<tr>
<td>Less: Discounts</td>
<td>(3,387,639)</td>
<td>(3,266,882)</td>
</tr>
<tr>
<td>Less: Pensioner remissions</td>
<td>(661,780)</td>
<td>(654,308)</td>
</tr>
<tr>
<td>Net rates and utility charges</td>
<td>83,136,863</td>
<td>80,311,115</td>
</tr>
</tbody>
</table>

(b) Sale of goods and major services

Sale of goods is recognised when the significant risks and rewards of ownership are transferred to the buyer, generally when the customer has taken undisputed delivery of the goods.

The council generates revenues from a number of services. Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. Where consideration is received for the service in the reporting date. Revenue is measured at the fair value of consideration received or receivable, at the stage of completion of the contract activity at the reporting date. Revenue is measured at the fair value of consideration received or receivable, at the stage of completion of the contract activity at the reporting date.

Developers pay infrastructure charges for trunk infrastructure, such as pump stations, treatment works, water & sewer mains, and water pollution control works. These infrastructure charges are not within the scope of AASB Interpretation 18 because there is no performance obligation associated with them. Consequently, the infrastructure charges are recognised as income when received.

Grants, subsidies and contributions which were recognised as revenue in the year which Council obtains control over them, which is usually upon receipt of funds.

(i) Recurrent

<table>
<thead>
<tr>
<th>Note</th>
<th>2019 $</th>
<th>2018 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>General purpose grants</td>
<td>5,523,287</td>
<td>5,158,782</td>
</tr>
<tr>
<td>Commonwealth subsidies and grants</td>
<td>200,000</td>
<td>200,000</td>
</tr>
<tr>
<td>State Government subsidies &amp; grants</td>
<td>1,194,141</td>
<td>1,518,466</td>
</tr>
<tr>
<td>State Government grant for flood damage</td>
<td>2,003,181</td>
<td>8,783,745</td>
</tr>
<tr>
<td>Contributions</td>
<td>1,170,707</td>
<td>202,423</td>
</tr>
<tr>
<td>Total recurrent revenue</td>
<td>9,891,406</td>
<td>15,663,338</td>
</tr>
</tbody>
</table>

Council has not spent all recurrent grants in the year received and therefore Council has established an internal reserve for this purpose.

(ii) Capital

(a) Monetary revenue designated for capital funding purposes:

<table>
<thead>
<tr>
<th>Note</th>
<th>2019 $</th>
<th>2018 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commonwealth government grants</td>
<td>1,107,455</td>
<td>2,408,846</td>
</tr>
<tr>
<td>State Government subsidies &amp; grants</td>
<td>21,597,041</td>
<td>15,583,610</td>
</tr>
<tr>
<td>NDRRA flood damage grants for capitalised repairs</td>
<td>26,653,928</td>
<td>15,649,939</td>
</tr>
<tr>
<td>Contributions</td>
<td>1,714,249</td>
<td>2,769,649</td>
</tr>
<tr>
<td>Total capital revenue</td>
<td>51,072,673</td>
<td>36,412,044</td>
</tr>
</tbody>
</table>

Physical assets contributed to Council by developers in the form of road works, stormwater, water and wastewater infrastructure, and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.

(b) Non-monetary revenue received is analysed as follows:

<table>
<thead>
<tr>
<th>Note</th>
<th>2019 $</th>
<th>2018 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Developer assets contributed by developers at fair value</td>
<td>14,237,270</td>
<td>1,387,644</td>
</tr>
<tr>
<td>Total capital revenue</td>
<td>53,445,393</td>
<td>37,799,688</td>
</tr>
</tbody>
</table>

(iii) Conditions over contributions

Non-reciprocal grants and contributions which were recognised as revenues during the reporting period and which were obtained on the condition that they be expended in a general specified manner (eg capital works) by the contributor but had not been expended at the reporting date:

<table>
<thead>
<tr>
<th>Note</th>
<th>2019 $</th>
<th>2018 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-reciprocal grants for infrastructure and services funding</td>
<td>7,907,439</td>
<td>22,455,994</td>
</tr>
<tr>
<td>Contributions for infrastructure and services</td>
<td>1,714,249</td>
<td>2,769,649</td>
</tr>
<tr>
<td>Total non-reciprocal revenue</td>
<td>9,621,688</td>
<td>24,812,022</td>
</tr>
</tbody>
</table>

Non-reciprocal grants and contributions which were recognised as revenues during a previous reporting period and were expended during the current reporting period:

<table>
<thead>
<tr>
<th>Note</th>
<th>2019 $</th>
<th>2018 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-reciprocal grants for infrastructure and services funding</td>
<td>23,462,201</td>
<td>6,436,748</td>
</tr>
</tbody>
</table>
### 5 Other capital income

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revaluation up of property, plant and equipment reversing previous revaluation down</td>
<td>14</td>
<td>-</td>
</tr>
<tr>
<td>Reduction in rehabilitation provision due to the change in the estimated future cost on land not controlled by council</td>
<td>-</td>
<td>2,013</td>
</tr>
</tbody>
</table>

### 6 Employee benefits

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total staff wages and salaries</td>
<td>27,549,100</td>
<td>25,877,744</td>
</tr>
<tr>
<td>Councilors’ remuneration</td>
<td>536,674</td>
<td>547,503</td>
</tr>
<tr>
<td>Annual, sick and long service leave entitlements</td>
<td>5,582,848</td>
<td>5,714,842</td>
</tr>
<tr>
<td>Superannuation</td>
<td>2,22</td>
<td>3,474,864</td>
</tr>
<tr>
<td>Other employee related expenses</td>
<td>1,187,107</td>
<td>1,139,002</td>
</tr>
<tr>
<td>Less : Capitalised employee expenses</td>
<td>(2,588,641)</td>
<td>(2,566,685)</td>
</tr>
<tr>
<td>Total staff wages and salaries</td>
<td>27,549,100</td>
<td>25,877,744</td>
</tr>
<tr>
<td>Annual, sick and long service leave entitlements</td>
<td>5,582,848</td>
<td>5,714,842</td>
</tr>
<tr>
<td>Total employee related expenses</td>
<td>38,332,593</td>
<td>36,482,189</td>
</tr>
<tr>
<td>Less : Capitalised employee expenses</td>
<td>(2,588,641)</td>
<td>(2,566,685)</td>
</tr>
<tr>
<td>Total staff wages and salaries</td>
<td>35,743,952</td>
<td>33,915,504</td>
</tr>
</tbody>
</table>

Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.

### 7 Materials and services

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit of annual financial statements by the Auditor-General of Queensland</td>
<td>123,500</td>
<td>120,725</td>
</tr>
<tr>
<td>Other audit fees - Internal audit</td>
<td>44,956</td>
<td>73,252</td>
</tr>
<tr>
<td>Legal, consultants &amp; contractors</td>
<td>7,494,247</td>
<td>7,230,866</td>
</tr>
<tr>
<td>Insurance</td>
<td>1,490,511</td>
<td>1,471,675</td>
</tr>
<tr>
<td>Flood damage restoration work</td>
<td>3,663,250</td>
<td>5,939,809</td>
</tr>
<tr>
<td>Road maintenance</td>
<td>5,153,560</td>
<td>4,328,410</td>
</tr>
<tr>
<td>Plant operating costs</td>
<td>2,632,677</td>
<td>2,392,999</td>
</tr>
<tr>
<td>Recoverable and private works</td>
<td>2,352,969</td>
<td>2,416,961</td>
</tr>
<tr>
<td>Parks and gardens</td>
<td>1,833,709</td>
<td>1,697,070</td>
</tr>
<tr>
<td>Pools and enclosures</td>
<td>2,120,031</td>
<td>1,887,771</td>
</tr>
<tr>
<td>Aerospace expenses</td>
<td>2,660,072</td>
<td>3,062,837</td>
</tr>
<tr>
<td>Water operations &amp; maintenance</td>
<td>3,718,895</td>
<td>3,345,157</td>
</tr>
<tr>
<td>Sewerage operations &amp; maintenance</td>
<td>5,185,923</td>
<td>5,031,124</td>
</tr>
<tr>
<td>Refuse operations</td>
<td>5,862,090</td>
<td>5,598,435</td>
</tr>
<tr>
<td>Purchase of water</td>
<td>2,419,516</td>
<td>2,397,568</td>
</tr>
<tr>
<td>Rentals - Operating leases</td>
<td>507,625</td>
<td>275,217</td>
</tr>
<tr>
<td>Other material and services</td>
<td>5,663,631</td>
<td>6,456,724</td>
</tr>
<tr>
<td>IT Services</td>
<td>2,593,746</td>
<td>2,090,290</td>
</tr>
<tr>
<td>Community grants and donations</td>
<td>1,809,739</td>
<td>1,871,098</td>
</tr>
<tr>
<td>Investment properties direct expenses</td>
<td>58,067,575</td>
<td>58,210,557</td>
</tr>
</tbody>
</table>

## Notes to the Financial Statements

### 8 Financial costs

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance costs charged by the Queensland Treasury Corporation</td>
<td>2,623,032</td>
<td>2,765,832</td>
</tr>
<tr>
<td>Bank charges</td>
<td>332,765</td>
<td>332,125</td>
</tr>
<tr>
<td>Impairment of receivables and bad debts written off</td>
<td>262,035</td>
<td>38,515</td>
</tr>
<tr>
<td>Quarry rehabilitation - change in present value</td>
<td>13,875</td>
<td>14,021</td>
</tr>
<tr>
<td>Total financial charges</td>
<td>3,171,688</td>
<td>3,150,493</td>
</tr>
</tbody>
</table>

### 9 Capital expenses

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loss on sale of capital assets</td>
<td>92,517</td>
<td>145,485</td>
</tr>
<tr>
<td>Loss on write-off of capital assets</td>
<td>13,138,619</td>
<td>23,650,368</td>
</tr>
<tr>
<td>Revaluation down of investment properties</td>
<td>2,355</td>
<td>50,000</td>
</tr>
<tr>
<td>Investment property written-off</td>
<td>31,789</td>
<td>-</td>
</tr>
<tr>
<td>Change arising from revision of the future restoration expenditure</td>
<td>10,982</td>
<td>-</td>
</tr>
<tr>
<td>Increase in rehabilitation provision for future costs, on land not controlled by council, due to a change in discount rate</td>
<td>125,780</td>
<td>-</td>
</tr>
<tr>
<td>Increase in the rehabilitation provision, due to recognition of new sites or a change in the estimated future cost</td>
<td>3,579,902</td>
<td>-</td>
</tr>
<tr>
<td>Total capital expenses</td>
<td>76,981,944</td>
<td>23,845,657</td>
</tr>
</tbody>
</table>

### 10 Cash and cash equivalents

Cash and cash equivalents includes cash at bank and on hand, all cash and cheques received but not banked at the year end and deposits held at call with the Queensland Treasury Corporation.

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank and on hand</td>
<td>1,061,351</td>
<td>1,584,956</td>
</tr>
<tr>
<td>Balance per Statement of Cash Flows</td>
<td>62,596,934</td>
<td>56,811,803</td>
</tr>
<tr>
<td>Total unspent restricted cash</td>
<td>83,618,285</td>
<td>58,396,758</td>
</tr>
</tbody>
</table>

Councils cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use.

(a) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

- Restricted government grants and subsidies | 4,723,516 | 19,352,940 |
- Restricted developer contributions | 14,931,393 | 13,459,954 |
- Waste levy refund received in advance | 1,415,881 | - |

(b) Internally imposed expenditure restrictions at the reporting date:

- Funds set aside by council and held in reserves for future projects | 29,214,328 | 25,583,864 |
- Total unspent restricted cash | 50,284,118 | 58,396,758 |

Cash and deposits at call are held in the National Australia Bank (NAB) and Queensland Treasury Corporation in normal term deposits and Business cheque accounts.
For the year ended 30 June 2019

11 Trade and other receivables

Trade receivables are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase price or contract price. Settlement of these amounts is required within 30 days from invoice date.

AASB9 Financial Instruments

AASB9 (as it pertains to provision of doubtful debts) is applicable to Council from the 2018/19 financial year onwards. Council has undertaken a comprehensive review of past records to determine an appropriate level of provision for debts that may be potentially uncollectible in the future. Based on this analysis, Council has determined the following as an appropriate basis for calculating the provision for doubtful debts.

- Rates & Utility Charges Debtors - 0.025% of amounts outstanding the past due date
- Infringement Debtors - 30% of amounts outstanding the past due date
- Other General Debtors - 7.5% of amounts outstanding the past due date

The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is impaired for potentially uncollectable amounts, prior to the calculation of the provision.

The provision for Rates & Utility Charges is low because Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rates and utility charges.

Loans and advances are recognised in the same way as other receivables. Terms are usually a maximum of five years with interest charged at negotiated rates. Security is not normally obtained.

(a) Current

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rateable revenue</td>
<td>9,956,794</td>
<td>9,517,845</td>
</tr>
<tr>
<td>GST recoverable</td>
<td>1,558,374</td>
<td>383,147</td>
</tr>
<tr>
<td>Other debtors</td>
<td>7,092,355</td>
<td>7,161,326</td>
</tr>
<tr>
<td>Less: Impairment</td>
<td>(288,606)</td>
<td>(234,279)</td>
</tr>
<tr>
<td></td>
<td>18,286,917</td>
<td>16,808,049</td>
</tr>
</tbody>
</table>

(b) Non-current

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepayments</td>
<td>1,433,594</td>
<td>941,411</td>
</tr>
<tr>
<td>Loans and advances to community organisations</td>
<td>1,001,719</td>
<td>6,875</td>
</tr>
<tr>
<td></td>
<td>20,772,189</td>
<td>17,396,335</td>
</tr>
</tbody>
</table>

Notes to the Financial Statements
For the year ended 30 June 2019

11 Trade and other receivables (continued)

Interest is charged on outstanding rates and levies at a rate of 7.1% per annum, compounded monthly. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Loans relate to advances made to various sporting bodies. These loans arise from time to time and are subject to negotiated interest rates. The credit risk on these loans is considered low.

Movement in accumulated impairment losses (trade and other receivables) is as follows:

- Opening balance: 234,279
- Adjustment to opening balance upon application of AASB 9*: 29,290
- Impairment adjustment in period: 28,067
- Closing balance: 285,606

*Council applied AASB 9 for the first time this year. As a result Council has calculated the impairment of receivables in a different way for 2019, using a lifetime expected loss allowance. The opening balance of impairment, as at 1 July 2018, has been recalculated using this new methodology and resulting in an opening balance adjustment of $26,260.

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

<table>
<thead>
<tr>
<th>Ageing of past due receivables</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not past due</td>
<td>10,594,831</td>
<td>9,087,461</td>
</tr>
<tr>
<td>Past due 31-60 days</td>
<td>1,298,246</td>
<td>604,321</td>
</tr>
<tr>
<td>Past due 61-90 days</td>
<td>41,673</td>
<td>34,719</td>
</tr>
<tr>
<td>More than 90 days</td>
<td>7,042,674</td>
<td>7,324,421</td>
</tr>
<tr>
<td>Impaired</td>
<td>(288,606)</td>
<td>(234,279)</td>
</tr>
<tr>
<td>Total</td>
<td>19,288,636</td>
<td>16,816,643</td>
</tr>
</tbody>
</table>

12 Inventories

Inventories held for distribution (internal consumption) are:

- goods to be supplied at no, or nominal charge, and
- goods to be used for the provision of services at no or nominal charge.

Inventory held for distribution is valued at cost, adjusted, when applicable, for any loss of service potential. Inventories held for internal use:

<table>
<thead>
<tr>
<th>Category</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarry and road materials</td>
<td>603,955</td>
<td>1,134,305</td>
</tr>
<tr>
<td>Stores and materials</td>
<td>448,195</td>
<td>411,771</td>
</tr>
<tr>
<td>Closing Balance</td>
<td>1,052,150</td>
<td>1,546,076</td>
</tr>
</tbody>
</table>
## Notes to the Financial Statements

### For the year ended 30 June 2019

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>13 Investment properties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment properties are properties held for the primary purpose of earning rentals and/or capital appreciation. Investment properties are measured using the fair value model. This means all investment properties are initially recognised at cost (including transaction costs) and then subsequently revalued annually at the balance date by a registered valuer. Where investment property is acquired at no or nominal cost it is recognised at fair value. Gains or losses arising from changes in the fair value of investment properties are recognised as income or expenses respectively for the period in which they arise. Investment property is not depreciated and is not tested for impairment.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property held for rental income and capital growth</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fair value at beginning of financial year</strong></td>
<td>1,630,000</td>
<td>1,680,000</td>
</tr>
<tr>
<td>Revaluation adjustment to income statement</td>
<td>(2,355)</td>
<td>(50,000)</td>
</tr>
<tr>
<td>Acquisitions</td>
<td>54,144</td>
<td>-</td>
</tr>
<tr>
<td>Value of the asset written-off</td>
<td>(31,789)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Fair value at end of financial year</strong></td>
<td>1,650,000</td>
<td>1,630,000</td>
</tr>
<tr>
<td>Investment properties comprises of:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proserpine Caravan Park</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wangaratta Caravan Park</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment properties were valued at fair value by Gregory Williams API No: 66044, QVRB No: 2004 from Herron Todd White, an independent professionally qualified valuation firm, as at 30 June 2019. Herron Todd White valuers have extensive experience in valuing properties of this nature in the Whitsunday Regional Council and surrounding areas. Further information about the valuation techniques used to derive fair value are included in note 14. Income from the investment properties are shown in note 3. Operating expenses in respect of investment properties are shown in note 7.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Notes to the Financial Statements  
For the year ended 30 June 2019

14 Property, plant and equipment

**Basis of measurement**

<table>
<thead>
<tr>
<th>Note</th>
<th>Land and Improvements</th>
<th>Buildings and Other Structures</th>
<th>Plant and Equipment</th>
<th>Transport Infrastructure</th>
<th>Water Infrastructure</th>
<th>Sewerage Infrastructure</th>
<th>Works in progress</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Asset Values</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening gross value as at 1 July 2018</td>
<td>46,177,080</td>
<td>134,529,911</td>
<td>32,829,514</td>
<td>667,477,416</td>
<td>273,098,466</td>
<td>218,172,132</td>
<td>33,481,945</td>
<td>1,405,766,463</td>
</tr>
<tr>
<td>Minor correction to opening balance</td>
<td>-</td>
<td>19,497</td>
<td>23,455</td>
<td>-</td>
<td>2,456,982</td>
<td>3,778,703</td>
<td>3,849,110</td>
<td></td>
</tr>
<tr>
<td>Additions at cost</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>116,501,279</td>
<td></td>
</tr>
<tr>
<td>Contributed assets at valuation 4 (b)</td>
<td>-</td>
<td>31,818</td>
<td>-</td>
<td>1,562,370</td>
<td>356,068</td>
<td>422,463</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Internal transfers from work in progress</td>
<td>-</td>
<td>7,834,782</td>
<td>3,851,566</td>
<td>16,504,795</td>
<td>2,570,847</td>
<td>1,886,664</td>
<td>(32,648,654)</td>
<td></td>
</tr>
<tr>
<td>Disposals</td>
<td>370,000</td>
<td>-</td>
<td>(1,473,553)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,843,553</td>
<td></td>
</tr>
<tr>
<td>Write-offs 9</td>
<td>-</td>
<td>(14,822,580)</td>
<td>(44,726)</td>
<td>(7,692,818)</td>
<td>(1,353,034)</td>
<td>(4,370,156)</td>
<td>-</td>
<td>(28,283,314)</td>
</tr>
<tr>
<td>Revaluation adjustment to other comprehensive income. (refer the ARS*) 18</td>
<td>-</td>
<td>3,002,493</td>
<td>-</td>
<td>(1,375,983)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Transfer to Non-current assets held for sale</td>
<td>-</td>
<td>3,002,493</td>
<td>-</td>
<td>(1,375,983)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Transfer to investment properties</td>
<td>(25,000)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(25,000)</td>
<td></td>
</tr>
<tr>
<td>Closing gross value as at 30 June 2019</td>
<td>45,782,080</td>
<td>130,595,921</td>
<td>35,186,256</td>
<td>678,932,762</td>
<td>278,451,050</td>
<td>219,960,213</td>
<td>117,280,426</td>
<td>1,506,188,708</td>
</tr>
</tbody>
</table>

**Accumulated depreciation and impairment**

<table>
<thead>
<tr>
<th>Note</th>
<th>Land and Improvements</th>
<th>Buildings and Other Structures</th>
<th>Plant and Equipment</th>
<th>Transport Infrastructure</th>
<th>Water Infrastructure</th>
<th>Sewerage Infrastructure</th>
<th>Works in progress</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance as at 1 July 2018</td>
<td>21,174</td>
<td>58,706,891</td>
<td>19,849,189</td>
<td>150,146,729</td>
<td>136,226,353</td>
<td>65,649,188</td>
<td>-</td>
<td>430,599,524</td>
</tr>
<tr>
<td>Minor correction to opening balance</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,631,027</td>
</tr>
<tr>
<td>Depreciation provided in period</td>
<td>1,245</td>
<td>3,795,910</td>
<td>1,904,161</td>
<td>9,058,693</td>
<td>5,653,687</td>
<td>3,850,976</td>
<td>-</td>
<td>24,264,672</td>
</tr>
<tr>
<td>Depreciation on disposals</td>
<td>-</td>
<td>-</td>
<td>(981,786)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>981,786</td>
</tr>
<tr>
<td>Depreciation on write-offs 9</td>
<td>-</td>
<td>(10,108,708)</td>
<td>(13,083)</td>
<td>(2,783,578)</td>
<td>(623,724)</td>
<td>(1,615,602)</td>
<td>-</td>
<td>(15,144,695)</td>
</tr>
<tr>
<td>Revaluation adjustment to other comprehensive income. (refer the ARS*) 18</td>
<td>-</td>
<td>356,830</td>
<td>-</td>
<td>(23,683,286)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(23,326,456)</td>
</tr>
<tr>
<td>Accumulated depreciation as at 30 June 2019</td>
<td>22,419</td>
<td>52,750,923</td>
<td>20,758,481</td>
<td>132,738,558</td>
<td>142,753,536</td>
<td>70,018,369</td>
<td>-</td>
<td>419,042,286</td>
</tr>
</tbody>
</table>

**Total written down value as at 30 June 2019**

<table>
<thead>
<tr>
<th>Note</th>
<th>Land and Improvements</th>
<th>Buildings and Other Structures</th>
<th>Plant and Equipment</th>
<th>Transport Infrastructure</th>
<th>Water Infrastructure</th>
<th>Sewerage Infrastructure</th>
<th>Works in progress</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>45,759,661</td>
<td>77,844,998</td>
<td>14,427,775</td>
<td>546,194,204</td>
<td>135,697,514</td>
<td>149,941,844</td>
<td>117,280,426</td>
<td>1,087,146,226</td>
<td></td>
</tr>
</tbody>
</table>
### Notes to the financial statements

**For the year ended 30 June 2019**

**14 Property, plant and equipment**

#### Basis of measurement

<table>
<thead>
<tr>
<th>Asset Values</th>
<th>Fair Value 2018</th>
<th>Fair Value 2018</th>
<th>Cost 2018</th>
<th>Fair Value 2018</th>
<th>Fair Value 2018</th>
<th>Fair Value 2018</th>
<th>Cost 2018</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Opening gross value as at 1 July 2017</td>
<td>44,796,462</td>
<td>124,459,515</td>
<td>31,125,385</td>
<td>659,899,720</td>
<td>269,091,341</td>
<td>217,323,060</td>
<td>16,782,960</td>
<td>1,363,478,442</td>
</tr>
<tr>
<td>Minor correction to opening balance</td>
<td>4,844,900</td>
<td>2,431,306</td>
<td>-</td>
<td>144,878</td>
<td>8,699</td>
<td>-</td>
<td>-</td>
<td>7,429,783</td>
</tr>
<tr>
<td>Additions at cost</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>62,248,073</td>
</tr>
<tr>
<td>Contributed assets at valuation</td>
<td>4 (b)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,387,644</td>
</tr>
<tr>
<td>Internal transfers from work in progress</td>
<td>40,000</td>
<td>4,885,355</td>
<td>2,873,342</td>
<td>31,557,498</td>
<td>5,313,793</td>
<td>879,100</td>
<td>(45,549,088)</td>
<td>-</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>(1,169,213)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(1,169,213)</td>
</tr>
<tr>
<td>Write-offs</td>
<td>9</td>
<td>(4,030)</td>
<td>(1,280,186)</td>
<td>-</td>
<td>(25,081,495)</td>
<td>(1,441,681)</td>
<td>(334,543)</td>
<td>(28,141,935)</td>
</tr>
<tr>
<td>Revaluation adjustment to other comprehensive income. (refer the ARS*)</td>
<td>18</td>
<td>(4,088,929)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(4,088,929)</td>
</tr>
<tr>
<td>Revaluation adjustment to capital income</td>
<td>5</td>
<td>-</td>
<td>4,033,921</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,033,921</td>
</tr>
<tr>
<td>Transfer from Land purchased for development</td>
<td>588,677</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>588,677</td>
</tr>
<tr>
<td>Closing gross value as at 30 June 2018</td>
<td>46,177,080</td>
<td>134,529,911</td>
<td>32,829,514</td>
<td>667,477,416</td>
<td>273,098,466</td>
<td>218,172,132</td>
<td>33,481,945</td>
<td>1,405,766,463</td>
</tr>
</tbody>
</table>

#### Accumulated depreciation and impairment

<table>
<thead>
<tr>
<th>Note</th>
<th>Land and Improvements</th>
<th>Buildings and Other Structures</th>
<th>Plant and Equipment</th>
<th>Transport Infrastructure</th>
<th>Water Infrastructure</th>
<th>Sewerage Infrastructure</th>
<th>Works in progress</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fair Value 2018</td>
<td>Fair Value 2018</td>
<td>Cost 2018</td>
<td>Fair Value 2018</td>
<td>Fair Value 2018</td>
<td>Fair Value 2018</td>
<td>Cost 2018</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Opening balance as at 1 July 2017</td>
<td>19,929</td>
<td>66,136,843</td>
<td>18,740,980</td>
<td>121,969,434</td>
<td>131,586,230</td>
<td>61,931,841</td>
<td>-</td>
<td>400,385,257</td>
</tr>
<tr>
<td>Minor correction to opening balance</td>
<td>-</td>
<td>422,726</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>422,726</td>
</tr>
<tr>
<td>Depreciation provided in period</td>
<td>1,245</td>
<td>3,763,617</td>
<td>1,796,585</td>
<td>8,927,118</td>
<td>5,493,285</td>
<td>3,831,796</td>
<td>-</td>
<td>23,813,646</td>
</tr>
<tr>
<td>Depreciation on disposals</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(688,376)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(688,376)</td>
</tr>
<tr>
<td>Depreciation on write-offs</td>
<td>9</td>
<td>(889,994)</td>
<td>-</td>
<td>(2,633,964)</td>
<td>(853,162)</td>
<td>(114,449)</td>
<td>-</td>
<td>(4,491,569)</td>
</tr>
<tr>
<td>Revaluation adjustment to other comprehensive income. (refer the ARS*)</td>
<td>18</td>
<td>(2,859,856)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(2,859,856)</td>
</tr>
<tr>
<td>Revaluation adjustment to capital income</td>
<td>5</td>
<td>(7,866,445)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(7,866,445)</td>
</tr>
<tr>
<td>Impairment adjustment to other comprehensive income. (ARS*)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>21,884,141</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>21,884,141</td>
</tr>
<tr>
<td>Accumulated depreciation as at 30 June 2018</td>
<td>21,174</td>
<td>58,706,891</td>
<td>19,849,189</td>
<td>150,146,729</td>
<td>136,226,353</td>
<td>65,649,188</td>
<td>-</td>
<td>430,599,524</td>
</tr>
</tbody>
</table>

#### Total written down value as at 30 June 2018

<table>
<thead>
<tr>
<th>Land: Not depreciated, Improvements: 0 - 50</th>
<th>46,155,906</th>
<th>75,823,020</th>
<th>12,980,325</th>
<th>517,330,687</th>
<th>136,872,113</th>
<th>152,522,944</th>
<th>33,481,945</th>
<th>975,166,939</th>
</tr>
</thead>
<tbody>
<tr>
<td>Addition of renewal assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>40,116,795</td>
</tr>
<tr>
<td>Addition of other assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>22,131,278</td>
</tr>
<tr>
<td>Total additions in period</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>62,248,073</td>
</tr>
</tbody>
</table>
FINANCIAL STATEMENTS

For the year ended 30 June 2019

Notes to the Financial Statements

14 Property, plant and equipment

(a) Recognition

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of plant and equipment with a total value of less than $7,500 are treated as an expense in the year of acquisition. All other items of property, plant and equipment (including assets which are treated as network assets) are capitalised.

Expenditure necessarily incurred in either maintaining the operational capacity of assets or ensuring that their original life estimates are achieved, is considered maintenance and is treated as an expense as incurred. Pre-feasibility project costs (which may involve research and development) are also treated as an expense in the year they are incurred.

Expenditure incurred in accordance with Natural Disaster Relief and Recovery arrangements, on road assets is analysed to determine whether the expenditure is capital in nature or not. The analysis of the expenditure involves management reviewing the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renewes the service potential of the asset is capitalised.

(b) Measurement

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freights in, architect's fees and engineering design fees and all other establishment costs.

Expenditure on the acquisition of property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value.

Capital and operating expenditure:

Direct labour and materials and an appropriate proportion of overheads expenditure incurred in the purchase or construction of assets is treated as capital expenditure and is included in capital work in progress. Assets under construction are not depreciated until they are completed and commissioned, at which time they are capitalised to the appropriate property, plant and equipment asset class.

(c) Assets in work in progress

The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour-on-costs.

(d) Depreciation

Land is not depreciated as they have an unlimited useful life. Depreciation on other property, plant and equipment is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, progressively over its estimated useful life to the Council.

Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

Where assets have separable identifiable components that are subject to regular replacement, those components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset.

The depreciable amount of improvements to or on a leasehold land is allocated progressively over the estimated useful lives of the improvements to the Council or the unexpired period of the lease, whichever is the shorter.

Depreciation methods and estimated useful lives of property, plant and equipment are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at current replacement cost are used to estimate the useful lives of these assets at each reporting date.

(e) Land under roads

Land under the road network within the Council area that has been dedicated and opened for public use under the Land Act 1994 or the Land Title Act 1994 is not controlled by Council but is controlled by the state pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.

(f) Impairment of non-current assets

Each non-current physical and intangible asset and group of assets is assessed for indicators of impairment annually.

(g) Valuation

(i) Valuation Processes

Council’s valuation policies and procedures are set by the Council, based on advice of the Executive Management Team which comprises the Chief Executive Officer, Deputy Chief Executive Officer, Finance, General Manager, Risk Management and Asset Custodians. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

Land and improvements, buildings, major plant and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant & Equipment and AASB 13 Fair Value Measurement. Other plant and equipment and work in progress are measured at cost.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified condition assessors and valuers to determine the condition of the assets and the fair value (with the assets condition being one input) for each class of property, plant and equipment assets at least once every 3 years from 1 July 2016. This comprehensive valuation process involves the condition assessment/value making their own assessments of the condition of the assets at the date of inspection by either physically sightinging a representative sample of Council assets across all asset classes or by referring to condition inspection information provided by another independent party.

In the intervening years between comprehensive valuations, Council uses independent valuers or internal engineers to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with an appropriate cost index for the region. Together these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years. With respect to the valuation of the land and improvements and buildings classes in the intervening years, management engage independent, professionally qualified valuers to perform a “desktop” valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life and condition rating. The valuation then determines suitable indices which are applied to each of these asset classes.

An analysis performed by management has indicated that, on average, the variance between an indexed asset value and the valuation by an independent valuer when performed is not significant and the indices used by Council are sound.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

On revaluation, accumulated depreciation is restated with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Separately identified components of assets are measured on the same basis as the assets to which they relate.

(h) Recognised fair value measurements

Council measures and recognises the following assets at fair value on a recurring basis:

- Investment properties
- Property, plant and equipment
  - Land and Improvements
  - Buildings and Other Structures
  - Transport Infrastructure
  - Water
  - Sewerage

Council does not measure any liabilities at fair value on a recurring basis.

In accordance with AASB 13 fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1)
- Fair value based on inputs that are directly or indirectly observable for the asset or liability (level 2)
- Fair value based on unobservable inputs for the asset and liability (level 3)

The following table categorises fair value measurements as either level 2 or level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.
Recurring fair value measurements

<table>
<thead>
<tr>
<th>Note</th>
<th>Level 2</th>
<th>Level 3</th>
<th>Level 2</th>
<th>Level 3</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Total</td>
<td>Total</td>
<td>Total</td>
</tr>
<tr>
<td>Investment Property</td>
<td>1.600,000</td>
<td>1.600,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>45,759,861</td>
<td>46,155,906</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Buildings and Other Structures</td>
<td>-</td>
<td>77,944,966</td>
<td>75,823,020</td>
<td>77,944,966</td>
</tr>
<tr>
<td>Transport Infrastructure</td>
<td>-</td>
<td>546,794,254</td>
<td>517,330,887</td>
<td>546,794,254</td>
</tr>
<tr>
<td>Water</td>
<td>-</td>
<td>133,697,514</td>
<td>136,872,113</td>
<td>133,697,514</td>
</tr>
<tr>
<td>Sewerage</td>
<td>149,941,944</td>
<td>152,922,944</td>
<td>149,941,944</td>
<td>152,922,944</td>
</tr>
<tr>
<td>Total</td>
<td>47,409,861</td>
<td>51,755,906</td>
<td>499,715,565</td>
<td>502,346,184</td>
</tr>
</tbody>
</table>

Non-recurring fair value measurements

| Non-current assets held for sale | 25,692 | - | - | - | 25,692 | - |

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

Council’s policy is to recognise transfers in and out of the fair value hierarchy levels at the end of the reporting period.

(i) Specific valuation techniques used to value Council assets comprise:

Investment Property

- Land and buildings (level 2): Council used independent valuers every year for all investment properties. The last valuation was undertaken as at 30 June 2019.

- Property, plant and equipment (level 2): Council’s investment properties are caravan parks in areas with regular sales of comparable properties. Therefore they were valued using the sales comparison approach. Sales prices of comparable properties in close proximity are adjusted for differences in key attributes such as property size (level 2).

Land and Improvements (level 2)

The valuation of Land has been undertaken in accordance with the prescribed requirements on a market value basis. A Qualified Valuer engaged to undertake a desktop valuation of Council land. Market values have been derived from direct transactions in the market and with local market trends. Investigations through multiple data sources have provided sufficient recent sales evidence to enable the majority of the subject properties to be assessed. In some cases, however, such as commercial sites and isolated properties, no recent sales evidence is available. In those instances, the valuer has had regard to the best available evidence and adopted a value that reflects parity between similar properties in other locations as well as considering the level of demand and the market direction for that type of property and location.

The valuation indicated an overall decrease in land values of around 8.5%, which is under the 10% threshold for adjusting asset values. As such no revaluation of land and land improvement assets have been carried out in these financial statements.

Buildings and Other Structures (level 2) and Residential Buildings (Level 2)

A comprehensive reassessment of fair value of buildings was also determined by an independent valuer effective 30 June 2018 using the independent condition inspections performed by an independent third party with the exception of Park assets, which were still being assessed under the NDRRA claims at the time.

- The valuation include the design and construction, average cost of construction, condition and consumption score for each component.
- As such no revaluation of land and land improvement assets have been carried out in these financial statements.
- The valuer was also considering the level of demand and the market direction for that type of property and location.
- The valuation indicated an overall decrease in land values of around 8.5%, which is under the 10% threshold for adjusting asset values. As such no revaluation of land and land improvement assets have been carried out in these financial statements.

- Buildings and Other Structures (level 2) and Residential Buildings (Level 2):
  - A comprehensive reassessment of fair value of buildings was also determined by an independent valuer effective 30 June 2018 using the independent condition inspections performed by an independent third party with the exception of Park assets, which were still being assessed under the NDRRA claims at the time.
  - The valuation include the design and construction, average cost of construction, condition and consumption score for each component.
  - As such no revaluation of land and land improvement assets have been carried out in these financial statements.
  - Buildings and Other Structures (level 2) and Residential Buildings (Level 2):
    - A comprehensive reassessment of fair value of buildings was also determined by an independent valuer effective 30 June 2018 using the independent condition inspections performed by an independent third party with the exception of Park assets, which were still being assessed under the NDRRA claims at the time.
    - The valuation include the design and construction, average cost of construction, condition and consumption score for each component.
    - As such no revaluation of land and land improvement assets have been carried out in these financial statements.

- Buildings and Other Structures (level 2):
- The valuation include the design and construction, average cost of construction, condition and consumption score for each component.
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- Buildings and Other Structures (level 2): A comprehensive reassessment of fair value of buildings was also determined by an independent valuer effective 30 June 2018 using the independent condition inspections performed by an independent third party with the exception of Park assets, which were still being assessed under the NDRRA claims at the time.
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- The valuation include the design and construction, average cost of construction, condition and consumption score for each component.
- As such no revaluation of land and land improvement assets have been carried out in these financial statements.
14 Property, plant and equipment (continued)

Drainage
Current replacement cost
In 2018/19 as part of the Transport Infrastructure valuation, Stormwater Drainage assets were assessed for condition and subjected to valuation by independent Valuers. CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council’s EA. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Where drainage assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date. Construction estimates were determined on a similar basis to roads.

Accumulated depreciation
In determining the level of accumulated depreciation, drainage assets were disaggregated into significant components which exhibited different useful lives.

Estimates of expired service potential and remaining useful lives were determined on a straight line basis based on industry standard practices and past experience, supported by maintenance programs.

Water and sewerage infrastructure
Current replacement cost
The last full valuation of water and sewer infrastructure was undertaken by Assetic effective 30 June 2017. As part of a 3 year rolling valuation plan, Assetic took part in the re-componentisation and investigation of water and sewerage assets. This provided a reliable measure of cost and service capacity and deterioration of estimated remaining life, based on accurate locality, use and asset network information provided by project engineers.

The asset inventory and condition data was independently assessed by Assetic via onsite visual assessments. The condition data was assigned using Council’s Water and Sewerage Condition Assessment Manual.

As per Council policy, Assetic was engaged to provide Valuation Indices for period 1 July 2018 to 30 June 2019. In determining the indexation of the existing water and sewer infrastructure the assumptions adopted is that the pipes will be replaced at end of useful life by trench consideration was given to useful life, pattern of consumption and current stage of the asset lifecycle (being age based).

The impact of the indices on infrastructure assets was considered to be not material to change the replacement cost of the material for recognition of a change in Fair Value. Assetic determined that the cumulative indexation since the previous full valuation undertaken by Assetic was acceptable and was subject to valuation by independent Valuers. CRC was calculated by reference to asset linear and area specifications and the variation in the asset inventory, material and labour rates and overheads were based on the variation in the asset inventory, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council’s EA.

As per Council policy, Assetic was engaged to provide Valuation Indices for period 1 July 2018 to 30 June 2019 to determine the level of accumulated depreciation. Drainage assets were disaggregated into significant components which exhibited different useful lives.

Accumulated depreciation
In determining the level of accumulated depreciation, drainage assets were disaggregated into significant components which exhibited different useful lives.

Estimates of expired service potential and remaining useful lives were determined on a straight line basis based on industry standard practices and past experience, supported by maintenance programs.

Trade and other payables
15 Trade and other payables
Trade creditors are recognised upon receipt of the goods or satisfactory performance of the services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees’ services up to that date.

A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

As Council does not have an unconditional right to defer this liability beyond 12 months, annual leave is classified as a current liability.

Current
15.3 Creditors and accruals
24,014,690 10,028,263
Employee related accruals 1,529,917
Annual leave 3,532,840 3,830,885
Other entitlements 194,881 179,392
Other Liabilities 1,415,881
Total 29,158,292 19,168,457

Other Liabilities
The State government made an advance payment to Council in June 2019 to mitigate the impacts on households for 2019-20 of the State Waste Levy, which takes effect from 1 July 2019. The Council will be liable to the State for payment of the Levy on most forms of commercial and household waste delivered to its disposal sites from 1 July 2019. The State is required to make an annual payment to the Council that essentially refunds the Council for the portion of the Levy that relates to households. Council will fund the portion of the Levy that relates to commercial waste through charges to commercial users of disposal sites from 1 July 2019. As the receipt from the State in June 2019 is for a refund of Council’s 2019-20 Levy expense, the full amount has been recognised as a liability at 30 June 2019.

16 Provisions
Long Service Leave
A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council’s employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value.

Where employees have met the requirements of service and council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.

Details of movements in provision:
Balance at the beginning of financial year 5,261,612 4,430,635
Amount provided for in the period 979,995 1,051,311
Amount paid in the period (319,276) (220,334)
Balance at end of financial year 5,922,331 5,261,612
### Notes to the Financial Statements

#### For the year ended 30 June 2019

**16 Provisions (continued)**

#### Landfill remediation

Commencing 2018/19, a provision is made for the monitoring and future remediation activities at currently operating as well as closed landfill sites, where it is probable that Council will be liable for undertaking such activities and incurring such costs at a future date. The provision is measured at the expected cost of the work required, discounted to current day values using an appropriate cost of undertaking such activities and incurring such costs at a future date. The provision recognised is reviewed annually and updated based on the facts and circumstances available at the time.

Management estimates that the restoration will occur in 2042.

The provision is the current value of the estimated cost of restoring the Foxdale Quarry site to a usable state at the end of its useful life. The projected cost is $305,982 and this cost is expected to be incurred in 2042.

#### Details of movements in provision:

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of financial year</td>
<td>445,799</td>
<td>442,375</td>
</tr>
<tr>
<td>Increase in provision - due to change in time</td>
<td>13,875</td>
<td>14,023</td>
</tr>
<tr>
<td>Increase/(decrease) in provision - change in discount rate</td>
<td>155,283</td>
<td>(10,597)</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>628,514</td>
<td>445,799</td>
</tr>
</tbody>
</table>

#### Landfill remediation

- **Comming 2018/19**: A provision is made for the monitoring and future remediation activities at currently operating as well as closed landfill sites, where it is probable that Council will be liable for undertaking such activities and incurring such costs at a future date. The provision is measured at the expected cost of the work required, discounted to current day values using an appropriate cost of undertaking such activities and incurring such costs at a future date. The provision recognised is reviewed annually and updated based on the facts and circumstances available at the time.
- **Management estimates that the restoration will occur in 2042**.
- **The provision is the current value of the estimated cost of restoring the Foxdale Quarry site to a usable state at the end of its useful life. The projected cost is $305,982 and this cost is expected to be incurred in 2042**.

**Details of movements in provision:**

- **Balance at the beginning of financial year**: 445,799
- **Increase in provision - due to change in time**: 13,875
- **Increase/(decrease) in provision - change in discount rate**: 155,283
- **Balance at end of financial year**: 628,514

**Breakdown of provisions between current and non-current:**

- **Current**: Landfill remediation 221,178, Long service leave 3,961,792, Total 4,182,970
- **Non-Current**: Landfill remediation 2,358,724, Long service leave 1,960,538, Total 4,319,262

#### 17 Borrowings

- **Borrowings** are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these liabilities are measured at amortised cost.

In accordance with the Local Government Regulation 2012, Council adopts an interest-only policy that sets out Council’s planned borrowings for the next nine years. Council’s current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation’s borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times. All borrowing costs are expensed in the period in which they are incurred.

**Current**

<table>
<thead>
<tr>
<th>Borrowing</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Queensland Treasury Corporation</td>
<td>4,356,763</td>
</tr>
<tr>
<td>Non Current</td>
<td>2,827,117</td>
</tr>
</tbody>
</table>

**Total Borrowings**: 7,183,880

**Movements in borrowings**

<table>
<thead>
<tr>
<th>Borrowing</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Queensland Treasury Corporation</td>
<td>76,551,219</td>
</tr>
<tr>
<td>Non Current</td>
<td>46,105,367</td>
</tr>
</tbody>
</table>

**The QTC loan market value at the reporting date was $91,010,339.70**.

This represents the value of the debt if Council repay it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

No assets have been pledged as security by the council for any liabilities.

Borrowings are underwritten by the Queensland State Government.

Unsecured borrowings are provided by the Queensland Treasury Corporation.

### Asset revaluation surplus

Increases and decreases on revaluation are offset within a class of assets.

- **18 Asset revaluation surplus**

  The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.

  Increases and decreases on revaluation are offset within a class of assets.

  Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

  When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

#### Movements in the Asset Revaluation Surplus

- **Balance at the beginning of financial year**: 335,541,650
  - Adjustments to property, plant and equipment through revaluations
    - Land and improvements: 2,859,856
    - Buildings and other structures: 2,859,856
  - Change in value of future rehabilitation costs credited (charged) to the surplus: (32,078)
  - Balance at the beginning of financial year: 335,541,650

- **Increase due to recognition of future obligations at landfill sites**: 8,583

- **Balance at end of financial year**: 344,144,913

For the year ended 30 June 2019

18 Asset revaluation surplus (continued)

Asset revaluation surplus analysis
The closing balance of the asset revaluation surplus is comprised of the following asset categories:

- Land and improvements
  - 2019: $3,905,910
  - 2018: $3,938,998
- Buildings and other structures
  - 2019: $5,005,519
  - 2018: $2,839,856
- Transport infrastructure
  - 2019: $271,716,863
  - 2018: $249,409,560
- Water infrastructure
  - 2019: $22,883,540
  - 2018: $22,883,540
- Sewerage infrastructure
  - 2019: $56,749,706
  - 2018: $56,749,706

Total asset revaluation surplus: $360,462,538

19 Commitments for expenditure

Operating leases
Minimum lease payments in relation to non-cancellable operating leases are as follows:

- Within one year
  - 2019: $101,445
  - 2018: $129,126
- Later than 1 year but not later than 5 years
  - 2019: $69,118
  - 2018: $56,280
- Total: $170,563

Contractual commitments
Contractual commitments at balance sheet date but not recognised in the financial statements are as follows:

- Management of Bowen and Kalaek Creek Landfill Services - expires January 2023
  - 2019: $4,310,166
  - 2018: $5,114,380
- Refuse collection - Bowen and Whitsunday - expires June 2021
  - 2019: $5,711,580
  - 2018: $9,975,194
- Provision of Airport Screening Services - expires June 2021
  - 2019: $1,863,608
  - 2018: $2,831,098
- Provision of Lifeguard Services for Airline Beach Lifeguard - expires September 2020
  - 2019: $994,398
  - 2018: $1,102,692
- Provision of Maintenance for the Whitsunday Coast Airport Aquamarine - expires May 2020
  - 2019: $135,856
- Waste water - operating and maintenance - expires May 2019
  - 2019: 313,311
- Apprenticeship program - expires June 2019
  - 2019: $585,741
- Project Management NDIRA and Insurance Works - expires June 2019
  - 2019: $2,983,890
- Other contractual commitments - expiring between 2019 and 2027
  - 2019: $14,972,306
  - 2018: $1,747,495

Total contractual commitments: $14,097,306

Capital commitments
Commitment for the construction of the following assets, contracted for at the reporting date, but not recognised as liabilities are as follows:

- New Bowen Sewage Treatment Plant and Upgrade Project
  - 2019: $14,265,614
  - 2018: $10,915,308
- Airlie Beach Shorefront Revitalisation Project
  - 2019: $1,263,009
- Proserpine Entertainment Centre Project - Consultancy Services
  - 2019: $11,946
- Construction of Collinsville Heavy Vehicle Parking Area
  - 2019: $593,446
- Bowen Administration Building
  - 2019: $714,947
- Proserpine Water Park
  - 2019: $1,495,076
- Disaster Recovery (Cyclone Debbie)
  - 2019: $9,653,713
  - 2018: $11,189,629
- Other Assets
  - 2019: $2,486,327
  - 2018: $1,864,328

Total capital commitments: $38,343,759

20 Events after reporting period
There were no material adjusting or disclosing events after the balance date.
### Notes to the Financial Statements
For the year ended 30 June 2019

#### 23 Reconciliation of net result for the year to net cash inflow from operating activities

<table>
<thead>
<tr>
<th>Note</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>38,289,625</td>
<td>34,721,497</td>
</tr>
<tr>
<td>Non-cash operating items</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Impairment of receivables and bad debts written off</td>
<td>202,025</td>
<td>38,515</td>
</tr>
<tr>
<td>Depreciation and amortisation</td>
<td>24,425,979</td>
<td>23,974,953</td>
</tr>
<tr>
<td>Change in provisions expensed to finance costs</td>
<td>13,875</td>
<td>14,021</td>
</tr>
<tr>
<td></td>
<td>24,641,879</td>
<td>24,027,488</td>
</tr>
<tr>
<td>Investing and development activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital grants, subsidies and contributions</td>
<td>(53,445,393)</td>
<td>(37,799,688)</td>
</tr>
<tr>
<td>Capital income</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital expenses</td>
<td>16,981,944</td>
<td>23,845,851</td>
</tr>
<tr>
<td></td>
<td>(38,463,449)</td>
<td>(25,859,216)</td>
</tr>
<tr>
<td>Changes in operating assets and liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in receivables</td>
<td>(1,680,894)</td>
<td>(227,203)</td>
</tr>
<tr>
<td>Decrease (increase) in inventories (excluding land)</td>
<td>496,946</td>
<td>(516,984)</td>
</tr>
<tr>
<td>Increase in payables</td>
<td>13,047,692</td>
<td>3,408,314</td>
</tr>
<tr>
<td>Increase in provisions</td>
<td>660,719</td>
<td>830,976</td>
</tr>
<tr>
<td></td>
<td>12,523,463</td>
<td>3,493,103</td>
</tr>
<tr>
<td>Net cash inflow from operating activities</td>
<td>38,391,518</td>
<td>36,385,873</td>
</tr>
</tbody>
</table>

#### 24 Reconciliation of liabilities arising from finance activities

<table>
<thead>
<tr>
<th>Loans</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
<td>2018</td>
</tr>
<tr>
<td>As at beginning of year</td>
<td>48,932,484</td>
<td>51,504,381</td>
</tr>
<tr>
<td>Cash Flows</td>
<td>31,782,488</td>
<td>(2,571,907)</td>
</tr>
<tr>
<td>As at end of year</td>
<td>80,714,972</td>
<td>48,932,484</td>
</tr>
</tbody>
</table>

### Notes to the Financial Statements
For the year ended 30 June 2019

#### 25 National competition policy

Disclosures about business activities to which the Competitive Code of Conduct applies, must be made in the annual financial statements

A “business activity” of a local government is any activity that involves trading in goods or services.

The code of competitive conduct (CCC) must be applied to the following business activities

(a) A building certifying activity that

(i) involves performing building certifying functions within the meaning of the Building Act, section 8; and

(ii) is prescribed under a regulation*.

*Section 38 of the Local Government Regulation 2012 lists the local government’s whose activities are prescribed building certifying activities

(b) A roads activity, other than a roads activity for which business in conducted only through a sole supplier arrangement, that involves

(i) the construction or maintenance of state controlled roads for which the local government submits an offer to carry out work in response to a tender invitation.

(ii) construction or road maintenance on another local government’s roads which the local government has put out to tender.

Each local government may elect to apply a Code of Competitive Conduct (CCC) to any other identified business activities. However, for any with current expenditure of $325,000 or more, the local government must decide, by resolution each year, whether to apply the CCC to that activity.

In general, applying the competitive code of conduct means that the competitive neutrality principle is applied to the business activity.

Under the competitive neutrality principle, an entity that is conducting a business activity in competition with the private sector should not enjoy a net advantage over competitors only because the entity is in the public sector.

The competitive neutrality principle may be applied by commercialisation or full cost pricing. This includes removing any competitive advantage or disadvantage, where possible, and charging for goods and services at full cost.

In addition the cost of performing community service obligations, less any revenue received from carrying out those obligations, must be treated as revenue for the business activity.

A community service obligation is an obligation the local government imposes on a business activity that is not in its commercial interest. For example, giving a concession to pensioners.

A local government’s financial statements must contain an activity statement for each business activity to which the CCC applies.

The Council applies the competitive code of conduct to the following activities

- Whitsunday Coast Airport
- Fostdale Quarry
- Shute Harbour Transit Terminal
- Water Supply & Sewerage Services

This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity.

The CSO value is determined by Council, and represents an activity cost(s) which would not be incurred if the primary objective of the activities was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO’s by the Council.
25 National competition policy - continued
The following table summarises the financial results for these, including competitive neutrality adjustments if applicable.

The following activity statements are for activities subject to the competitive code of conduct:

<table>
<thead>
<tr>
<th>27 Transactions with Related Parties</th>
</tr>
</thead>
</table>

(a) River Improvement Trusts
Council have councillors as representative on both the Don River Improvement Trust and the Whitsunday River Improvement Trust. They are represented in the membership of the trusts pursuant to the River Improvement Act 1940. Council pays a precept to each trust, which is determined by the Trusts, based on the amount of revenue estimated by the trust in their budget for the year.

Don River Improvement Trust
153,708 165,943

Whitsunday River Improvement Trust
169,079 165,943

(b) Transactions with key management personnel (KMP)
KMP include the Mayor, Councillors, Council’s Chief Executive Officer and some Executive Management. The compensation paid to KMP for 2018/19 comprises:

<table>
<thead>
<tr>
<th>Note</th>
<th>2019 $</th>
<th>2018 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short-term employee benefits</td>
<td>3,010,385</td>
<td>2,934,902</td>
</tr>
<tr>
<td>Post-employment benefits</td>
<td>320,207</td>
<td>310,166</td>
</tr>
<tr>
<td>Long-term benefits</td>
<td>140,776</td>
<td>79,944</td>
</tr>
<tr>
<td>Termination benefits</td>
<td>207,240</td>
<td>228,702</td>
</tr>
</tbody>
</table>

Detailed remuneration disclosures are provided in the annual report.

(c) Transactions with other related parties
(i) Employee expenses for close family members of key management personnel.
All close family members of key management personnel were employed through an arm’s length process. They are paid in accordance with the Award and Council Enterprise Bargaining Agreement for the duties they perform.

The council employs 295 staff of which only 4 are close family members of key management personnel. Total employee expenses applicable to these 4 employees are:-

Total $259,888 $252,733

(ii) Key management personnel services provided by a related entity.
Payments totalling $119,758 were made to Peak Services for the services of Mr Bruce Davidson who acted in the Chief Executive Officer position during the period 14 January 2019 to 19 July 2019. A number of smaller amounts, totalling $7,064, were also paid for accommodation, motor vehicle hire and associated expenses. These amounts have been excluded from the KMP remuneration disclosures in (b) above.

Council have reviewed all other related party transactions and found that there were no materially relevant amounts to report.

(d) Transactions with related parties that have not been disclosed
Most of the entities and people that are related parties of council live and operate within the Whitsunday Regional Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Dog registration
- Borrowing books from a council library
FINANCIAL STATEMENTS
For the year ended 30 June 2019

MANAGEMENT CERTIFICATE
For the year ended 30 June 2019

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the Local Government Regulation 2012 (the Regulation) and other prescribed requirements.

In accordance with section 212(5) of the Regulation we certify that:

(i) the prescribed requirements of the Local Government Act 2009 and Local Government Regulation 2012 for the establishment and keeping of accounts have been complied with in all material respects; and

(ii) the general purpose financial statements, as set out on pages 1 to 31, present a true and fair view, in accordance with Australian Accounting Standards, of the Council’s transactions for the financial year and financial position at the end of the year.

Mayor
Andrew Willcox
Date: 12/5/2019

Chief Executive Officer
K R Domenico
Date: 9/8/19
INDEPENDENT AUDITOR’S REPORT

To the Councillors of Whitsunday Regional Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Whitsunday Regional Council (the council),
In my opinion, the financial report:
a) gives a true and fair view of the council’s financial position as at 30 June 2019, and of its financial performance and cash flows for the year then ended
b) complies with the Local Government Act 2009, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the Auditor-General of Queensland Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial report section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the Auditor-General of Queensland Auditing Standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Other information comprises the information included in Whitsunday Regional Council’s annual report for the year ended 30 June 2019, but does not include the financial report and my auditor’s report thereon. At the date of this auditor’s report, the other information was the current year financial sustainability statement and long-term financial sustainability statement.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the current year financial sustainability statement.

In connection with my audit of the financial report, my responsibility is to read the other information end, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the council for the financial report

The council is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Local Government Act 2009, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The council is also responsible for assessing the council’s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations.

Auditor’s responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

• Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the council’s internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.
FINANCIAL STATEMENTS
For the year ended 30 June 2019

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Current-year Financial Sustainability Statement
Certificate of Accuracy - for the Current-year Financial Sustainability Statement
Independent Auditor's Report
Long Term Financial Sustainability Statement
Certificate of Accuracy - for the Long Term Financial Sustainability Statement

Report on other legal and regulatory requirements
In accordance with s.40 of the Auditor-General Act 2009, for the year ended 30 June 2019:

a) I received all the information and explanations I required.
b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

15 August 2019

Sri Narasimhan
as delegate of the Auditor-General
Queensland Audit Office
Brisbane
CURRENT-YEAR FINANCIAL SUSTAINABILITY STATEMENT
For the year ended 30 June 2019

Measures of Financial Sustainability

(i) Operating surplus ratio
Operating surplus (net result excluding all capital items) divided by total operating revenue (excludes capital revenue)

(ii) Asset sustainability ratio
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.

(iii) Net financial liabilities ratio
Total liabilities less current assets divided by total operating revenue (excluding capital items).

Council’s performance at 30 June 2019 against key financial ratios:

<table>
<thead>
<tr>
<th></th>
<th>Operating surplus ratio</th>
<th>Asset sustainability ratio</th>
<th>Net financial liabilities ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Target</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>between 6% and 13%</td>
<td>greater than 50%</td>
<td>not greater than 60%</td>
</tr>
<tr>
<td></td>
<td>1.48%</td>
<td>283.39%</td>
<td>28.04%</td>
</tr>
</tbody>
</table>

Note 1 - Basis of Preparation
The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council’s audited general purpose financial statements for the year ended 30 June 2019.

Certificate of Accuracy
For the year ended 30 June 2019

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the Local Government Regulation 2012 (the Regulation). In accordance with Section 212(5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.

[Signatures]
Mayor
Andrew Willcox
Date: 12/6/2019

Chief Executive Officer
K R Donohoe
Date: 9/8/19

INDEPENDENT AUDITOR’S REPORT
To the Councillors of Whitsunday Regional Council

Report on the current year financial sustainability statement

Opinion
I have audited the accompanying current year financial sustainability statement of Whitsunday Regional Council (the Council) for the year ended 30 June 2019, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer,

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Whitsunday Regional Council for the year ended 30 June 2019 has been accurately calculated.

Basis of opinion
I conducted my audit in accordance with the Auditor-General of Queensland Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the current year financial sustainability statement section of my report.

I am independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the Auditor-General of Queensland Auditing Standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter – basis of accounting
I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the Council’s reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information
Other information comprises the information included in Whitsunday Regional Council’s annual report for the year ended 30 June 2019, but does not include the current year financial sustainability statement and my auditor’s report thereon. At the date of this auditor’s report, the other information was the general purpose financial statements and long-term financial sustainability statement.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.
In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the council for the current year financial sustainability statement

The council is responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The council’s responsibility also includes such internal control as the council determines is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor’s responsibilities for the audit of the current year financial sustainability statement

My objectives are to obtain reasonable assurance about whether the current year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council’s future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
LONG-TERM FINANCIAL SUSTAINABILITY STATEMENT
Prepared as at 30 June 2019

Measure of Financial Sustainability

(i) Operating surplus ratio
   Operating surplus (net result excluding all capital items) divided by total operating revenue (excludes capital revenue)
(ii) Asset sustainability ratio
   Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.
(iii) Net financial liabilities ratio
   Total liabilities less current assets divided by total operating revenue

Council’s performance at 30 June 2019 against key financial ratios:

<table>
<thead>
<tr>
<th>Target</th>
<th>Operating surplus ratio</th>
<th>Asset sustainability ratio</th>
<th>Net financial liabilities ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual as at 30 June 2019</td>
<td>1.48%</td>
<td>253.59%</td>
<td>29.04%</td>
</tr>
<tr>
<td>Projected for the years ended:</td>
<td>30 June 2020</td>
<td>3.49%</td>
<td>471.01%</td>
</tr>
<tr>
<td></td>
<td>30 June 2021</td>
<td>0.07%</td>
<td>60.12%</td>
</tr>
<tr>
<td></td>
<td>30 June 2022</td>
<td>0.04%</td>
<td>78.58%</td>
</tr>
<tr>
<td></td>
<td>30 June 2023</td>
<td>0.25%</td>
<td>76.55%</td>
</tr>
<tr>
<td></td>
<td>30 June 2024</td>
<td>0.47%</td>
<td>111.10%</td>
</tr>
<tr>
<td></td>
<td>30 June 2025</td>
<td>0.32%</td>
<td>103.28%</td>
</tr>
<tr>
<td></td>
<td>30 June 2026</td>
<td>1.58%</td>
<td>83.49%</td>
</tr>
<tr>
<td></td>
<td>30 June 2027</td>
<td>2.19%</td>
<td>111.37%</td>
</tr>
<tr>
<td></td>
<td>30 June 2028</td>
<td>2.63%</td>
<td>92.79%</td>
</tr>
</tbody>
</table>

Financial Management Strategy
Council monitors revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community’s current and future needs.

Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 30 June 2019

This long-term financial sustainability statement has been prepared pursuant to Section 179 of the Local Government Regulation 2012 (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.

Mayor
Andrew Wilcox
Date: 12.6.2019

Chief Executive Officer
K R Donohoe
Date: 9.8.19