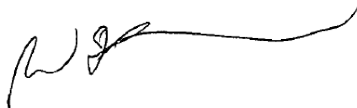




Supplementary Agenda

Notice is hereby given that the **Ordinary Council Meeting** of the **Whitsunday Regional Council** will be held at the Council Chambers, 67 Herbert Street, Bowen on **Wednesday 28 May 2025**, commencing at **9:00 AM** and the Supplementary Agenda is attached.

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



Warren Bunker

CHIEF EXECUTIVE OFFICE

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12.1 Budget Review 33

12.1 - Budget Review 3

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 May 2025

AUTHOR: Coordinator Strategic Finance

AUTHORISING OFFICER: Director Corporate Services

PURPOSE

To review the current budget and make amendments to better reflect the current and forecast financial position of Council and to confirm priorities for capital projects to be finalised in the 2024/25 financial year.

EXECUTIVE SUMMARY

The Budget Review 3 (BR3) presents an increase in the operating deficit forecast for the 2024/25 financial year to \$3.6M. This has been influenced by budget risks forecast for the year through a variety of movements relating to revenue and expenditure.

This deficit position is anticipated to be a one-off event as Council manages growth projects and absorbs one-off budget risks during the current financial year. Council is expected to maintain a sound financial position from 2025/26 onwards in line with historical performance achieved outside of 2024/25 financial year.

OFFICER'S RECOMMENDATION

That Council resolve:

- A. In accordance with section 170(3) of the *Local Government Regulation 2012*, to revise the Whitsunday Regional Council Budget adopted for the financial year 2024/25, as presented in the following statements prepared in accordance with section 169 of the *Local Government Regulation 2012*:
 1. Revised Statement of Comprehensive Income,
 2. Revised Statement of Financial Position,
 3. Revised Statement of Cash Flows,
 4. Revised Statement of Changes in Equity for the financial year 2024/25,
 5. The resulting Revised Long-Term Financial Forecast for the financial years 2024/25 through 2033/34, inclusive,
 6. The Revised Measures of Financial Sustainability; and
- B. To make the following transfers to and from reserves for the financial year 2024/25:
 1. \$942,527 from the Infrastructure Reserve to fund capital works projects, and
 2. A net transfer of \$13,172,611 from the Capital Works Reserve, as follows:
 - a) \$6,448,656 to the Capital Works Reserve, and
 - b) \$19,621,267 from the Capital Works Reserve to fund capital works projects.
 3. A net transfer of \$100,000 to the Disaster Resilience reserve, as follows:
 - a) \$300,000 to the Disaster Resilience Reserve, and
 - b) \$200,000 from the Disaster Resilience Reserve to fund roads betterment works.

4. To the transfer of \$1,320,000 from Operational Reserves to fund long term capital planning projects.

BACKGROUND

Council reviews quarterly, its adopted budget to make appropriate adjustments for changes and to promote transparent financial management. It is a legislated requirement for an amended budget to include all items identified in section 169 of the Local Government Regulation 2012.

Council has reviewed its financial performance up to 31st March 2025, both operational and capital, and identified several revisions, both positive and negative, which have been incorporated into the revised budgeted financial statements for 2024/25.

The original budget for the financial year 2024/25 was adopted by Council on 26 June 2024 and the first Budget Review was adopted on the 30th October 2024 and the second Budget Review adopted on the 26th March 2025.

This report addresses:

- BR3 (Budget Review 3) tabled for adoption by Council on the 28th May 2025.

DISCUSSION/CURRENT ISSUE

This report and attachments provide the revised budget including estimated financial performance and position for the 2024/25 financial year plus 9 years to 2033/34.

- Attachment 12.1.1 – Revised Budget Summary
- Attachment 12.1.2 - Revised Budgeted Financial Statements 2024-25 (plus 9 years forward forecast to 2033-34)
- Attachment 12.1.3 - Revised Capital Works Program 2024-25
- Attachment 12.1.4 - 10 Year Financial Sustainability Ratios

Overall, the budget review reports an operating deficit \$3,662,508 forecast for the 2024/25 financial year.

FINANCIAL IMPLICATIONS

Maintaining a balanced revised budget throughout the financial year and remain financially sustainable. Budget risks must be reviewed and considered throughout the year.

CONSULTATION/ENGAGEMENT

Director Corporate Services
Members of the Strategic Leadership Team/Management Team
Manager Financial Services
Management Accountants

STATUTORY/COMPLIANCE MATTERS

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

Section 170(3) of the Local Government Regulation 2012 provides for a local government to amend its budget by resolution, at any time before the end of the financial year. s170(4) further dictates that any revisions must be made in accordance with the budget requirements as set out in s169 and should not involve any changes to the rates and charges set in the original budget.

RISK ASSESSMENT/DEADLINES

Non-compliance risk in accordance with: s170(3) of the Regulation provides for a local government to amend its budget by resolution, at any time before the end of the financial year. s170(4) further dictates that any revisions must be made in accordance with the budget requirements as set out in s169 and should not involve any changes to the rates and charges set in the original budget.

Revisions must be made in accordance with the budget requirements as set out in s169 of the Local Government Regulation and should not involve any changes to the rates and charges set in the original budget.

STRATEGIC IMPACTS

Corporate Plan Reference:

Integrate asset management practices into the long-term financial planning to ensure sustainable service delivery for current and future generations.

ATTACHMENTS

1. Att 1 Revised Budget Summary [**12.1.1** - 6 pages]
2. Att 2 Revised Budgeted Financial Statements 2024-25 (plus 9 years forecast to 2033-34) [**12.1.2** - 9 pages]
3. Att 3 Revised Capital Works Program 2024-25 plus 2 years [**12.1.3** - 5 pages]
4. Att 4 10 Year Financial Sustainability Ratios [**12.1.4** - 1 page]

BR3 REVISED BUDGET SUMMARY

Financial Year: 2024/25
Period ending: 31 March 2025



BACKGROUND

Throughout the year, Council reviews its adopted budget to make appropriate adjustments for changes and to promote transparent financial management. It is a legislated requirement for an amended budget to include all items identified in section 169 of the Local Government Regulation 2012.

Council has reviewed its financial performance up to 31st March 2025, both operational and capital, and identified several revisions, both positive and negative, which have been incorporated into the revised budgeted financial statements for 2024/25.

The original budget for the financial year 2024/25 was adopted by Council on 26 June 2024. Budget Review 1 was adopted by Council on 30 October 2024, and Budget Review 2 was adopted by Council on 26th March 2025.

This report addresses:

- Budget Review 3 tabled for adoption by Council on the 28 May 2025.

DISCUSSION/CURRENT ISSUE

The revised budget was facilitated through targeted discussions with Departments across Council to understand operational and capital budget impacts and deliverability across the organisation.

Operational Budget

The operating budget changes are summarised below with Table 1 with details on changes in Financial Statements provided in Attachment 2 – Revised Budgeted Financial Statements.

Operating revenues and expenses are proposed to be amended as follows:

Table 1: Summary Budget Revisions

	Current Budget	Revised Budget (BR3)	Net Change
Revenue	\$165,999,630	\$164,669,399	(\$1,330,231)
Expenses	\$167,768,195	\$168,331,907	(\$563,713)
Operating Surplus	(\$1,768,565)	(\$3,662,508)	(\$1,893,943)

Note: A negative figure (in red) in the "Net Change" column indicates a decrease in revenues or an increase in expenses.

The operating net result of the changes in revenue and expenses is a revised budgeted deficit of \$3,662,508 for the financial year 2024/25, an increase of \$1.89M from the Revised Budget (BR2) adopted on 26 March 2025. Included in this movement is \$1.33M decrease in revenue and net \$564K increase in expenses that relate to budget risks that have been mitigated during the Budget Review 3.

Attachment 12.1.1 Att 1 Revised Budget Summary

As detailed in Table 2, proposed revenue revisions total a decrease of \$1.33M. The primary contributors to the net decrease in budgeted revenues include:

- Decrease in Sales of Goods & Services \$998K – Passenger Fees at the Airport were reduced from \$6M to \$5M offset where possible by reductions in expenditure. A new contract for additional flights was expected to be finalised in the current financial year but timing did not align with budget expectations. Revenue has been reduced to align with anticipated flight numbers for the year.
- Overall increase in Operational Grants & Subsidies of \$73K - with movements across IT, NRM, & Open Spaces to align with revenue recognition expectations. The corresponding materials & services expenditure has also been adjusted to reflect the changes in engagement of consultants & contractors.
- Decrease in Other Income by \$405K – Reduction in Airport's Passenger Screening Fee Income, as per the decrease in Passenger Fees, due to the timing of contract negotiations offset where possible by reductions in expenditure.

Table 2: Details of Revenue Revisions

Revenue	Current Budget	Revised Budget (BR3)	Net Change
Rates & Charges	\$108,818,028	\$108,818,028	\$0
Sale of Goods & Services	\$37,820,939	\$36,822,887	(\$998,052)
Grants	\$9,426,167	\$9,498,989	\$72,822
Interest Income	\$7,054,400	\$7,054,400	\$0
Other Income	\$2,880,096	\$2,475,096	(\$405,000)
Grand Total	\$165,999,630	\$164,669,400	(\$1,330,230)

Additional details of the proposed revisions to Expenses are contained in

Table 3:

- Materials and services have increased by \$628K which has been affected largely by increased costs for the Network and Master Plans (\$1.32M) to be funded from the Operational Initiatives Reserve based on expected spend during this financial year, and timing of the AMI project (\$278K). These increases were partially offset by an overall reduction in Airport's Materials & Services of \$938K, alongside the revenue reductions.
- Overall, employee costs reduced by \$65K after vacancy adjustments to March were applied.

Table 3: Details of Expense Revisions

Expenses	Current Budget	Revised Budget (BR3)	Change
Employees	\$48,712,338	\$48,647,563	(\$64,775)
Materials & Services	\$79,611,809	\$80,240,297	\$628,488
Depreciation	\$36,421,699	\$36,421,699	\$0
Finance	\$2,679,994	\$2,679,994	\$0
Depn - ROU assets	\$342,354	\$342,354	\$0
Grand Total	\$167,768,195	\$168,331,907	\$563,713

Attachment 12.1.1 Att 1 Revised Budget Summary

A comparison of current and revised budgets for revenue and expenses are shown graphically in Figure 1 through to Figure 3.

Figure 1: Summary Revisions

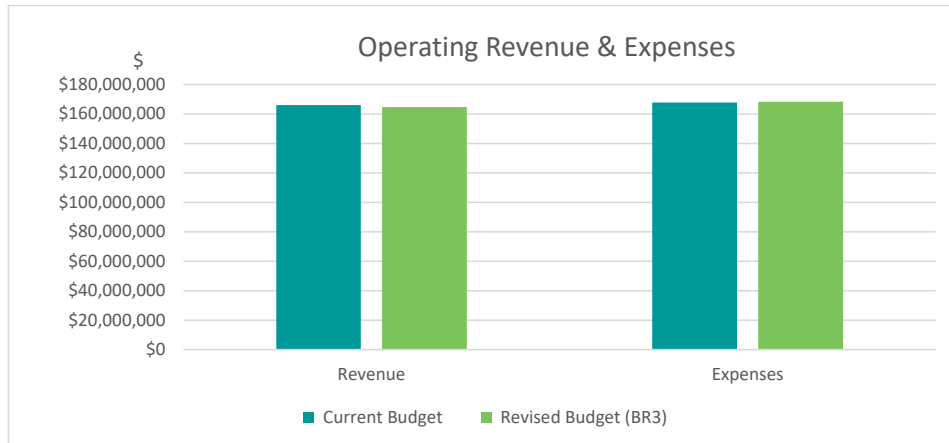


Figure 2: Revenue Revisions

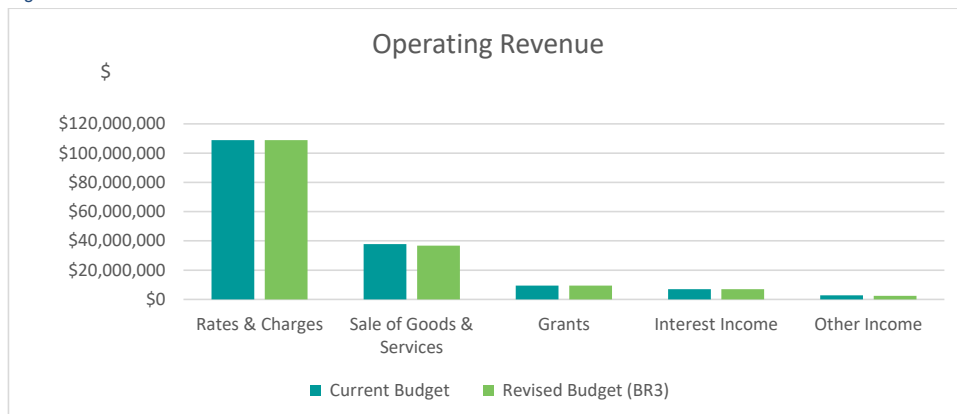
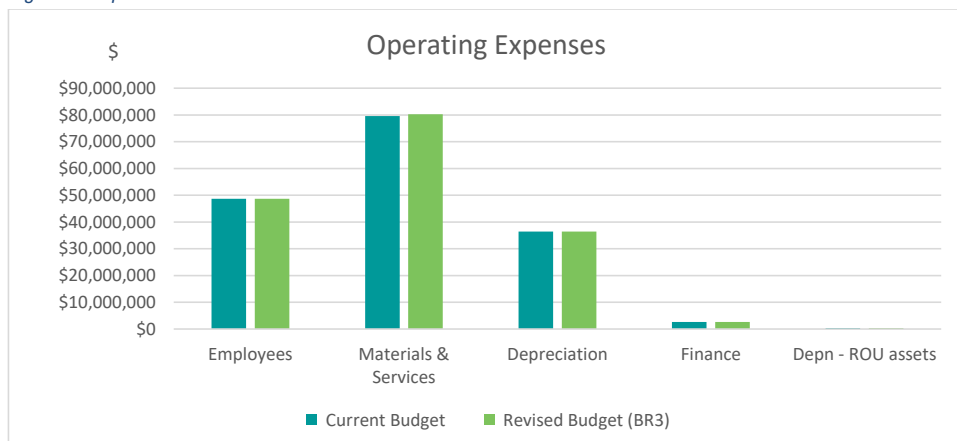


Figure 3: Expense Revisions



Attachment 12.1.1 Att 1 Revised Budget Summary

A summary of the proposed Net Result Operational revisions at the Directorate level appears in Table 4 below.

Table 4: Revisions by Directorate

Directorate	Current Budget	Revised Budget (BR3)	Change
Office of the Mayor and CEO	(\$2,858,825)	(\$4,001,231)	(\$1,142,406)
Infrastructure Services	(\$32,492,959)	(\$32,107,977)	\$384,982
Corporate Services	\$56,654,522	\$56,717,429	\$62,906
Capital Program & Network Planning	(\$2,231,813)	(\$3,516,460)	(\$1,284,647)
Commercial Businesses	(\$1,573,241)	(\$1,777,970)	(\$204,729)
Community Services & Facilitation	(\$17,079,198)	(\$16,845,288)	\$233,909
Regional Strategy & Planning	(\$2,187,053)	(\$2,131,010)	\$56,042
Grand Total	(\$1,768,565)	(\$3,662,508)	(\$1,893,943)

This demonstrates a movement from a deficit of \$1.77M to a deficit of \$3.66M. The revised budgeted financial statements for 2024/25 and as well as the nine years to 2033/34 are shown in Attachment 2. The main movements identified at a directorate level include the vacancy adjustment through Office of the Mayor and CEO and the Master Planning and Network Planning budget added.

Capital Budget

A detailed review and project health check by project managers has been undertaken across all capital projects. The proposed amendments to the capital budget are based on the capacity to deliver considering both supply chain issues and project milestones.

In total, the capital works and remediation program has decreased from \$91.7M to \$91.2M, with a net decrease of \$549K. Rephasing of projects has been between years and totals a decrease of \$2M of projects to be delivered in outer years.

The movements are summarised in Table 5 and 6 below separated out between capital budget and remediation budget movements:

Table 5: Capital Budget Movements

Item	Budget Review 3	
	Amount	Amount
Current Capital Budget		89,291,106
Reductions in Capital Projects	(323,465)	
Increases in Capital Projects	1,788,322	
Movements between years	(2,013,563)	
Net Increase/(Decrease)		(548,706)
Revised Capital Budget		88,742,400

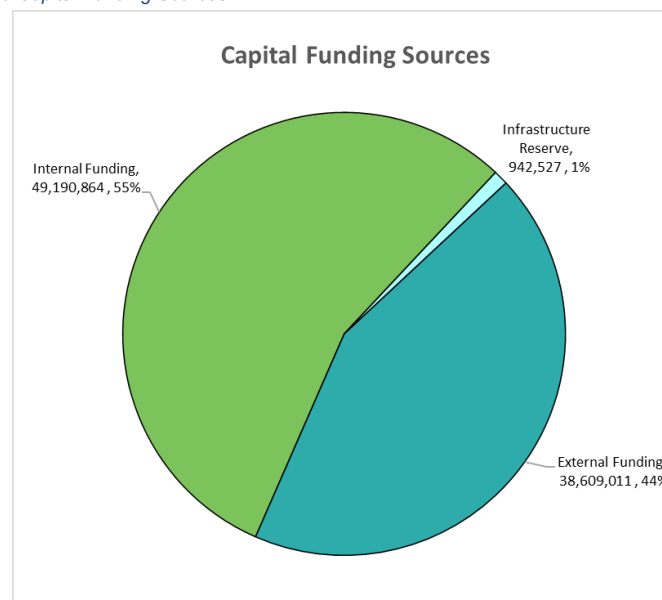
The remediation budget has had no movements as presented below:

Table 6: Remediation Budget Movements

Item	Budget Review 3	
	Amount	Amount
Current Remediation Budget		2,463,194
Reductions in Remediation Projects	-	
Increases in Remediation Projects	-	
Movements between years	-	
Net Increase/(Decrease)		-
Revised Remediation Budget		2,463,194
Total Capital & Remediation Budget		91,205,594

The revised funding position for the updated capital program excluding remediation is as follows:

Figure 4: Revised Capital Funding Sources



The detailed capital program, incorporating the proposed changes is provided in Attachment 3.

Long Term Financial Forecast (LTFF)

The long-term forecast has been reviewed with assumptions made in the forward years based on current operations and economic conditions. The forward year forecasts are presented in Attachment 1.

The ratios forecast in the LTFF indicate an improved position in the longer term, following some immediate pressures to address short term impacts in the operational budget.

The financial ratios over the ten year financial forecast period are variable and generally within the accepted ranges that signify a sound basis for the long term financial health of the organisation, and are shown in Attachment 4. Council is continuing to focus on increasing its asset management maturity, development of Asset Management Plans, Network Planning, and continued implementation of Asset Management as a priority.

FINANCIAL IMPLICATIONS

The current ratios are based on underlying assumptions for growth and revenue which have been estimated on a conservative basis, and these are forecast where possible to mitigate the risks identified from unforeseen shocks that could impact the short term and long-term multi-year impacts. Financial risks continue to be addressed on current projections, and these will be managed at the operational level by each Directorate.

The proposed budget review provides the current year sustainability ratios and are detailed in Table 7. Even though some ratios have trended slightly upwards from the Original Budget, all ratios are well within recommended ranges, indicating a long term stable financial position.

Table 7: Financial Sustainability Indicators

Type	Measure	Target (Tier4)	Period	Audit Act 2024 %	Orig Bud 2025 %	AmendBud 2025 %
Financial Capacity	Council-Controlled Revenue	N/A		87%	84%	84%
Operating	Operating Surplus Ratio	Greater than 0%	Current Year	-1.84%	0.15%	-2.22%
			5 Year Average			
Performance	Operating Cash Ratio	Greater than 0%	Current Year	21%	24%	22%
			5 Year Average			
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months		12.22	9.00	9.18
Asset Management	Asset Sustainability Ratio	Greater than 80%	Current Year	128%	191%	247%
			5 Year Average			
	Asset Consumption Ratio	Greater than 60%	Current Year	69%	71%	67%
			5 Year Average			
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	Current Year	2.04	1.55	1.65
			5 Year Average			

The further 10-year Financial Sustainability Ratios are included in Attachment 4 of this report.

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income
For the periods ending 30 June -

	Audit Act 2024	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue												
Rates and utility charges	107,653,230	114,392,966	114,329,488	120,272,471	126,565,118	131,047,350	135,691,505	140,503,557	145,554,402	150,722,982	156,078,760	162,628,655
Less Discounts	(4,935,357)	(5,511,460)	(5,511,460)	(5,731,917)	(5,961,194)	(6,199,641)	(6,447,626)	(6,705,530)	(6,973,751)	(7,252,702)	(7,542,810)	(7,844,522)
Net rates and utility charges	102,717,873	108,881,506	108,818,028	114,540,554	120,603,924	124,847,709	129,243,879	133,798,027	138,580,651	143,470,280	148,535,950	154,784,133
Sale of goods and major services	21,789,918	26,670,401	25,150,082	27,707,828	29,596,447	31,562,749	32,314,186	33,369,455	34,495,159	35,638,204	36,827,903	38,066,519
Statutory fees and charges	3,770,596	3,624,773	3,790,273	3,941,291	4,059,530	4,140,719	4,223,537	4,308,006	4,394,164	4,482,047	4,571,688	4,663,127
User fees and charges	346,494	355,000	417,000	433,680	446,689	458,676	470,995	483,652	496,660	510,028	523,768	537,889
Rental and levies	339,885	370,200	370,200	385,008	396,559	404,491	412,581	420,832	429,248	437,833	446,590	455,522
Operating grants, subsidies and contributions	2,833,470	11,086,996	9,498,989	7,633,470	7,694,860	7,707,137	7,958,842	8,220,352	8,492,057	8,774,367	9,068,704	9,367,510
Interest revenue	7,673,761	6,910,900	7,054,400	6,780,576	6,500,809	6,221,643	6,133,093	5,365,179	4,787,920	3,711,334	3,035,444	2,660,266
Total sales of contract and recoverable works	6,074,765	5,741,000	7,095,330	5,748,200	5,753,816	5,757,673	5,872,827	5,990,283	6,110,088	6,232,290	6,356,936	6,484,075
Other Income	3,019,528	3,114,258	2,475,096	2,574,122	2,650,792	2,703,806	2,757,883	2,813,040	2,869,301	2,926,687	2,985,219	3,044,922
0												
	148,566,290	166,755,034	164,669,399	169,744,729	177,703,426	183,804,603	189,387,823	194,768,826	200,655,248	206,183,070	212,352,202	220,063,963
Expenses												
Employee benefits	(44,764,538)	(48,914,944)	(48,647,563)	(48,656,945)	(50,656,569)	(52,612,921)	(54,183,678)	(56,081,331)	(57,014,255)	(58,715,890)	(60,644,386)	(63,411,178)
Materials and services	(71,180,992)	(78,054,128)	(80,240,297)	(78,781,757)	(82,171,975)	(84,844,511)	(88,465,467)	(91,246,484)	(94,967,741)	(97,929,198)	(101,428,681)	(105,093,893)
Depreciation and Amortisation	(31,684,485)	(36,764,053)	(36,764,053)	(38,261,126)	(40,120,805)	(41,665,449)	(42,332,735)	(42,978,013)	(44,475,076)	(45,397,407)	(45,744,894)	(46,520,080)
Finance Costs	(4,072,098)	(2,779,994)	(2,679,994)	(2,657,793)	(2,359,593)	(2,121,325)	(1,814,904)	(1,709,687)	(1,580,780)	(1,386,194)	(1,318,639)	(1,194,925)
TOTAL OPERATING EXPENSES	(151,702,114)	(166,513,120)	(168,331,907)	(168,357,621)	(175,308,942)	(181,244,206)	(186,796,784)	(192,015,515)	(198,037,852)	(203,428,689)	(209,136,600)	(216,220,076)
Operating surplus (deficit)	(3,135,824)	241,914	(3,662,508)	1,387,108	2,394,484	2,560,397	2,591,039	2,753,311	2,617,396	2,754,381	3,215,602	3,843,887
Capital income and expenditure:												
Cash capital grants, subsidies and contributions	33,090,205	44,353,601	40,593,261	39,744,395	48,767,770	45,493,525	17,456,129	17,298,950	13,804,350	5,016,450	3,668,950	3,648,950
Contributed physical capital assets	635,498	0	0	0	0	0	0	0	0	0	0	0
Other capital income	1,134,653	692,759	818,654	504,764	723,720	563,496	608,152	485,840	394,923	767,828	487,856	511,224
Other capital expense	(49,492,736)	(10,777,662)	(13,494,070)	(6,285,182)	(6,498,629)	(8,994,011)	(9,530,240)	(4,092,539)	(6,465,512)	(6,288,079)	(5,298,110)	(5,248,998)
Net income/(loss) for period before equity adjustments	(17,768,204)	34,510,611	24,255,337	35,351,085	45,387,345	39,623,407	11,125,080	16,445,562	10,351,157	2,250,580	2,074,298	2,755,063
Asset revaluations direct to equity	103,022,301	0	0	0	0	0	0	0	0	0	0	0
Total Comprehensive Income	85,254,097	34,510,611	24,255,337	35,351,085	45,387,345	39,623,407	11,125,080	16,445,562	10,351,157	2,250,580	2,074,298	2,755,063

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Financial Position
As at the periods ending 30 June -

	Audit Act 2024	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets												
Cash and deposits	116,414,816	70,925,402	75,141,959	42,826,776	33,866,616	34,439,921	36,811,876	39,201,480	40,579,681	41,257,255	46,853,987	54,830,515
Cash investments	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Receivables	11,594,319	12,127,168	12,724,404	12,971,405	13,223,345	13,480,318	13,742,430	14,009,784	14,282,486	14,560,641	14,844,361	15,133,754
Inventories	1,475,388	1,575,000	1,575,000	1,606,500	1,638,630	1,671,401	1,704,827	1,738,921	1,773,697	1,809,169	1,845,350	1,882,256
Contract assets	6,694,019	0	0	0	0	0	0	0	0	0	0	0
Other assets	8,185,240	6,500,000	6,500,000	6,630,000	6,762,600	6,897,852	7,035,808	7,176,523	7,320,052	7,466,452	7,615,780	7,768,094
	164,363,782	111,127,570	115,941,363	84,034,681	75,491,191	76,489,492	79,294,941	82,126,708	83,955,916	85,093,517	91,159,478	99,614,619
Non-current - Assets classified as held for sale	625,000	1,655,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000
	164,988,782	112,782,571	116,566,363	84,659,681	76,116,191	77,114,492	79,919,941	82,751,708	84,580,916	85,718,517	91,784,478	100,239,619
Non-Current Assets												
Receivables	4,000	13,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Investment properties	2,785,000	2,100,000	2,785,000	2,785,000	2,785,000	2,785,000	2,785,000	2,785,000	2,785,000	2,785,000	2,785,000	2,785,000
Property, plant and equipment	1,274,498,954	1,296,155,016	1,333,277,761	1,385,603,662	1,435,537,478	1,486,881,971	1,509,389,645	1,501,940,159	1,509,374,565	1,512,287,542	1,500,967,577	1,491,297,631
Right of use assets	1,896,813	1,555,011	1,554,459	1,519,150	1,483,841	1,448,532	1,418,141	1,387,750	1,357,359	1,326,968	1,296,577	1,266,186
Capital Work in Progress	89,956,551	36,529,004	70,004,377	73,989,949	71,112,367	52,397,671	33,246,499	51,296,736	46,857,536	36,540,384	40,400,105	41,970,280
	1,369,141,318	1,336,352,032	1,407,625,597	1,463,901,761	1,510,922,686	1,543,517,174	1,546,843,285	1,557,413,645	1,560,378,460	1,552,943,894	1,545,453,259	1,537,323,097
TOTAL ASSETS	1,534,130,100	1,449,134,603	1,524,191,960	1,548,561,442	1,587,038,877	1,620,631,667	1,626,763,226	1,640,165,354	1,644,959,376	1,638,662,411	1,637,237,737	1,637,562,717
Current Liabilities												
Payables	24,743,954	16,472,545	16,472,545	16,711,295	16,955,082	17,204,018	17,458,221	17,717,812	17,982,914	18,253,652	18,530,157	18,812,562
Provisions	14,761,725	13,902,266	9,250,000	9,712,500	10,198,125	10,708,031	11,243,432	11,805,603	12,395,882	13,015,675	13,666,457	14,349,779
Contract liabilities	16,817,545	0	0	0	0	0	0	0	0	0	0	0
Interest bearing liabilities	6,335,335	6,197,500	6,741,800	6,606,400	6,900,400	6,882,300	6,900,300	6,910,700	6,731,600	4,152,600	3,497,400	3,497,400
	62,658,559	36,572,311	32,464,345	33,030,195	34,053,607	34,794,349	35,601,953	36,434,115	37,110,396	35,421,927	35,694,014	36,659,741
Non-Current Liabilities												
Payables	3,079,883	3,050,734	3,050,734	3,050,734	3,050,734	3,050,734	3,050,734	3,050,734	3,050,734	3,050,734	3,050,734	3,050,734
Provisions	29,700,531	14,513,857	32,377,823	22,545,557	21,766,431	21,897,193	19,016,671	18,072,568	16,592,051	11,404,891	11,153,576	11,278,051
Interest bearing liabilities	58,982,165	52,889,621	52,334,758	50,619,570	43,465,374	36,563,253	33,642,651	30,711,157	25,958,258	24,286,343	20,766,599	17,246,313
	91,762,579	70,454,212	87,763,315	76,215,862	68,282,540	61,511,181	55,710,057	51,834,460	45,601,044	38,741,969	34,970,910	31,575,099
TOTAL LIABILITIES	154,421,138	107,026,523	120,227,660	109,246,057	102,336,147	96,305,530	91,312,010	88,268,575	82,711,440	74,163,896	70,664,924	68,234,840
NET COMMUNITY ASSETS	1,379,708,962	1,342,108,080	1,403,964,300	1,439,315,385	1,484,702,730	1,524,326,137	1,535,451,217	1,551,896,779	1,562,247,936	1,564,498,516	1,566,572,814	1,569,327,877
Community Equity												
Capital account	745,573,178	833,025,193	790,298,402	849,460,283	904,422,588	945,365,917	953,272,107	968,491,364	978,167,813	977,317,188	976,389,513	973,724,295
Asset revaluation reserve	536,829,658	433,807,358	536,829,659	536,829,659	536,829,659	536,829,659	536,829,659	536,829,659	536,829,659	536,829,659	536,829,659	536,829,659
Restricted capital reserves	15,467,693	12,473,248	16,325,165	12,475,868	12,831,690	9,663,103	7,386,414	9,186,413	10,308,494	12,108,493	13,908,492	15,708,491
Other capital reserves	64,511,812	39,111,899	51,439,201	32,400,865	25,073,274	23,965,924	27,465,924	27,465,924	27,465,924	27,465,924	27,465,924	27,465,924
Recurrent reserves	6,500,000	12,322,723	5,180,000	4,374,705	4,185,688	4,185,688	3,854,203	2,337,203	2,337,203	2,337,203	2,337,203	2,337,203
Accumulated surplus/(deficiency)	10,826,621	11,367,659	3,891,874	3,774,005	1,359,832	4,315,847	6,642,910	7,586,216	7,138,844	8,440,049	9,642,023	13,262,306
TOTAL COMMUNITY EQUITY	1,379,708,962	1,342,108,080	1,403,964,300	1,439,315,385	1,484,702,730	1,524,326,137	1,535,451,217	1,551,896,779	1,562,247,936	1,564,498,516	1,566,572,814	1,569,327,877

WHITSUNDAY REGIONAL COUNCIL

Budgeted Statement of Cash Flows

For the periods ending 30 June -

	Audit Act 2024	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts												
Net rates and utility charges	102,263,184	108,181,506	108,379,130	114,325,554	120,384,624	124,624,025	129,015,723	133,565,306	138,343,278	143,228,159	148,288,985	154,532,230
Sale of goods and major services	21,789,918	26,670,401	25,150,082	27,707,828	29,596,447	31,562,749	32,314,186	33,369,455	34,495,159	35,638,204	36,827,903	38,066,519
Fees and charges	3,800,008	3,879,773	3,496,861	4,374,973	4,506,219	4,490,122	4,581,981	4,675,730	4,771,418	4,992,075	4,968,778	5,070,538
Rentals and levies	339,885	370,200	370,200	385,008	396,559	404,491	412,581	420,832	429,248	437,833	446,590	455,522
Interest revenue	7,673,761	6,910,900	7,054,400	6,780,576	6,500,809	6,221,643	6,133,093	5,365,179	4,787,920	3,711,334	3,035,444	2,660,266
Contributions and donations	69,530	26,760	81,760	83,410	84,543	85,699	86,878	88,080	89,306	90,557	91,833	93,135
Government subsidies and grants	2,208,937	11,060,236	8,459,568	7,550,060	7,610,317	7,621,438	7,871,964	8,132,272	8,402,751	8,683,810	8,976,871	9,274,375
Total sales of contract and recoverable works	6,074,765	5,741,000	7,095,330	5,748,200	5,753,816	5,757,673	5,872,827	5,990,283	6,110,088	6,232,290	6,356,936	6,484,075
Other Income	2,547,483	2,964,258	2,759,090	2,354,122	2,425,362	2,582,083	2,633,725	2,686,401	2,740,126	2,671,942	2,850,826	2,907,842
GST received for the year	(395,446)	0	355,362									
	146,372,025	165,805,034	163,201,783	169,309,731	177,258,696	183,349,923	188,922,958	194,293,538	200,169,294	205,686,204	211,844,166	219,544,502
Payments												
Employee benefits	(43,932,387)	(48,749,944)	(49,940,223)	(48,080,695)	(50,051,507)	(51,977,607)	(53,516,598)	(55,380,897)	(56,278,800)	(57,943,663)	(59,833,548)	(62,559,797)
Materials and services	(65,940,403)	(77,609,128)	(86,768,937)	(78,628,257)	(82,015,405)	(84,684,810)	(88,302,573)	(91,080,331)	(94,798,265)	(97,756,334)	(101,252,358)	(104,914,045)
Finance costs	(2,846,048)	(2,664,994)	(2,564,994)	(2,539,796)	(2,238,503)	(1,997,052)	(1,687,353)	(1,578,759)	(1,446,374)	(1,248,206)	(1,176,961)	(1,049,447)
	(112,718,838)	(129,024,067)	(139,274,154)	(129,248,748)	(134,305,415)	(138,659,469)	(143,506,524)	(148,039,987)	(152,523,439)	(156,948,203)	(162,262,867)	(168,523,289)
Cash provided by / (used in) operational activities	33,653,187	36,780,967	23,927,629	40,060,983	42,953,281	44,690,454	45,416,434	46,253,551	47,645,855	48,738,001	49,581,299	51,021,213
Cash Flow from Investing Activities :												
Proceeds from sale of capital assets	1,140,061	692,759	818,654	504,764	723,720	563,496	608,152	485,840	394,923	767,828	487,856	511,224
Contributions	18,382,376	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Government grants and subsidies	20,853,790	42,553,601	29,627,396	37,944,395	46,967,770	43,693,525	15,656,129	15,498,950	12,004,350	3,216,450	1,868,950	1,848,950
Payments for property investments	0	0										
Payments for property, plant and equipment	(44,411,111)	(92,804,692)	(108,694,576)	(96,836,900)	(96,517,941)	(101,968,645)	(74,340,258)	(39,590,675)	(58,344,602)	(54,568,073)	(39,692,648)	(42,068,741)
Movement in work in progress	(15,784,154)	0	19,952,174	(3,985,572)	2,877,582	18,714,696	19,151,172	(18,050,237)	4,439,200	10,317,152	(3,859,721)	(1,570,175)
Payments for rehabilitation work	(333,657)	(4,461,865)	(2,463,194)	(9,952,266)	(904,376)	0	(3,017,072)	(1,086,731)	(1,629,526)	(5,342,869)	(414,060)	(45,657)
Net proceeds (cost) from advances and cash investments	10,012,000	20,007,000				0	0	0	0	0	0	0
Net cash provided by investing activities	(10,140,695)	(32,213,197)	(58,959,546)	(70,525,579)	(45,053,245)	(37,196,928)	(40,141,877)	(40,942,853)	(41,335,655)	(43,809,512)	(39,809,623)	(39,524,399)
Cash Flow from Financing Activities :												
Proceeds from borrowings			0	5,200,000	0	0	4,000,000	4,000,000	2,000,000	2,502,500	0	0
Repayment of borrowings	(5,683,845)	(5,929,200)	(5,929,200)	(6,741,800)	(6,606,400)	(6,900,400)	(6,882,300)	(6,900,300)	(6,910,700)	(6,731,600)	(4,152,600)	(3,497,400)
Repayment of finance lease borrowings	(312,561)	(311,742)	(311,742)	(308,787)	(253,796)	(19,821)	(20,302)	(20,794)	(21,299)	(21,815)	(22,344)	(22,886)
Net cash provided by financing activities	(5,996,406)	(6,240,942)	(6,240,942)	(1,850,587)	(6,860,196)	(6,920,221)	(2,902,602)	(2,921,094)	(4,931,999)	(4,250,915)	(4,174,944)	(3,520,286)
Net Increase (Decrease) in Cash Held	17,516,086	(1,673,172)	(41,272,859)	(32,315,183)	(8,960,160)	573,305	2,371,955	2,389,604	1,378,201	677,574	5,596,732	7,976,528
Cash at beginning of reporting period	98,898,730	72,598,575	116,414,818	75,141,959	42,826,776	33,866,616	34,439,921	36,811,876	39,201,480	40,579,681	41,257,255	46,853,987
Cash at end of Reporting Period	116,414,816	70,925,402	75,141,959	42,826,776	33,866,616	34,439,921	36,811,876	39,201,480	40,579,681	41,257,255	46,853,987	54,830,515

WHITSUNDAY REGIONAL COUNCIL

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

	Total											
	Audit Act 2024	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	1,294,454,865	1,307,597,468	1,379,708,964	1,403,964,300	1,439,315,385	1,484,702,730	1,524,326,137	1,535,451,217	1,551,896,779	1,562,247,936	1,564,498,516	1,566,572,814
Adjustments direct to equity												
Change in accounting standards		-	-	-	-	-	-	-	-	-	-	-
Asset revaluations direct to reserve	103,022,301	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in net result	(17,768,204)	34,510,611	24,255,337	35,351,085	45,387,345	39,623,407	11,125,080	16,445,562	10,351,157	2,250,580	2,074,298	2,755,063
Other transfers to Capital and reserves	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from capital and reserves	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between capital and reserves	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of period	1,379,708,962	1,342,108,080	1,403,964,300	1,439,315,385	1,484,702,730	1,524,326,137	1,535,451,217	1,551,896,779	1,562,247,936	1,564,498,516	1,566,572,814	1,569,327,877
								0	0	0	0	0

	Retained Surplus/Deficit											
	Audit Act 2024	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	10,329,830	10,348,398	10,826,623	3,891,874	3,774,005	1,359,832	4,315,847	6,642,910	7,586,216	7,138,844	8,440,049	9,642,023
Change in accounting standards	-		-									
Asset revaluations direct to reserve												
Increase (decrease) in net result	(17,768,204)	34,510,611	24,255,337	35,351,085	45,387,345	39,623,407	11,125,080	16,445,562	10,351,157	2,250,580	2,074,298	2,755,063
Other transfers to Capital and reserves	(37,962,315)	(46,028,105)	(47,776,943)	(48,833,453)	(57,384,458)	(49,620,794)	(23,736,799)	(25,714,406)	(21,975,170)	(13,919,150)	(12,919,733)	(10,157,075)
Transfers from capital and reserves	56,227,311	12,536,756	16,586,858	13,364,500	9,582,939	12,953,403	14,938,782	10,212,150	11,176,641	12,969,775	12,047,409	11,022,294
Transfers between capital and reserves												
Balance at the end of period	10,826,621	11,367,659	3,891,874	3,774,005	1,359,832	4,315,847	6,642,910	7,586,216	7,138,844	8,440,049	9,642,023	13,262,306

	Capital											
	Audit Act 2024	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	759,243,537	781,521,270	745,573,178	790,298,402	849,460,283	904,422,588	945,365,917	953,272,107	968,491,364	978,167,813	977,317,188	976,389,513
Adjustments direct to equity												
Change in accounting standards		-	-	-	-	-	-	-	-	-	-	-
Asset revaluations direct to reserve				-	-	-	-	-	-	-	-	-
Other transfers to Capital and reserves	(7,396,731)	1,674,505	435,027	8,283,763	8,427,671	4,127,269	2,449,185	6,898,456	8,170,820	8,902,700	9,250,783	6,508,125
Transfers from capital and reserves	(50,404,588)	(12,406,290)	(15,266,858)	(9,159,205)	(9,638,465)	(12,953,403)	(14,607,297)	(8,695,150)	(11,176,641)	(12,969,775)	(12,047,409)	(11,022,294)
Transfers between capital and reserves	44,130,960	62,235,708	59,557,055	60,037,323	56,173,099	49,769,462	20,064,303	17,015,951	12,682,270	3,216,451	1,868,951	1,848,951
Balance at the end of period	745,573,178	833,025,193	790,298,402	849,460,283	904,422,588	945,365,917	953,272,107	968,491,364	978,167,813	977,317,188	976,389,513	973,724,295

WHITSUNDAY REGIONAL COUNCIL

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

	Asset Revaluation Surplus											
	Audit Act 2024	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	433,807,358	433,807,358	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658
Adjustments direct to equity												
Change in accounting standards												
Asset revaluations direct to reserve	103,022,301	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in net result												
Other transfers to Capital and reserves												
Transfers from capital and reserves	-											
	-											
Balance at the end of period	536,829,658	433,807,358	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658	536,829,658

	Reserves											
	Audit Act 2024	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	91,074,142	81,920,443	86,479,505	72,944,366	49,251,438	42,090,652	37,814,715	38,706,541	38,989,540	40,111,621	41,911,620	43,711,619
Adjustments direct to equity												
Change in accounting standards												
Asset revaluations direct to reserve							-					-
Increase (decrease) in net result												
Other transfers to Capital and reserves	45,359,046	44,353,601	47,341,917	40,549,690	48,956,787	45,493,525	21,287,614	18,815,950	13,804,350	5,016,450	3,668,950	3,648,950
Transfers from capital and reserves	(5,822,723)	(130,466)	(1,320,000)	(4,205,295)	55,526	-	(331,485)	(1,517,000)	-	-	-	-
Transfers between capital and reserves	(44,130,960)	(62,235,708)	(59,557,055)	(60,037,323)	(56,173,099)	(49,769,462)	(20,064,303)	(17,015,951)	(12,682,270)	(3,216,451)	(1,868,951)	(1,848,951)
Balance at the end of period	86,479,505	63,907,870	72,944,366	49,251,438	42,090,652	37,814,715	38,706,541	38,989,540	40,111,621	41,911,620	43,711,619	45,511,618

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

Property plant and equipment	Land and improvements											
	Audit Act	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Asset Values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	48,730,583	48,730,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582
Correction to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Additions at cost	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets at valuation	-	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(10,000)	-	-	-	-	-	-	-	-	-	-	-
Revaluations in period	-	-	-	-	-	-	-	-	-	-	-	-
	48,720,583	48,730,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582	48,720,582
Accumulated Depreciation												
Opening balance	27,401	27,401	28,647	28,647	28,647	28,647	28,647	28,647	28,647	28,647	28,647	28,647
Depreciation provided in period	1,246	-	-	-	-	-	-	-	-	-	-	-
Write-off on disposal	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment on asset revaluation	-	-	-	-	-	-	-	-	-	-	-	-
	28,647	27,401	28,647	28,647	28,647	28,647	28,647	28,647	28,647	28,647	28,647	28,647
Written down value at period end	46,891,936	48,703,181	48,691,935	48,691,935	48,691,935	48,691,935	48,691,935	48,691,935	48,691,935	48,691,935	48,691,935	48,691,935

Property plant and equipment	Buildings and other structures											
	Audit Act	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Asset Values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	181,610,075	196,011,365	184,450,119	205,006,233	239,996,698	286,443,235	325,097,873	337,624,230	350,028,670	370,879,571	385,810,964	394,758,912
Correction to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Additions at cost	4,211,041	17,230,207	20,556,114	34,990,465	46,446,537	38,654,638	12,526,357	12,404,440	20,850,901	14,931,393	8,947,948	10,230,781
Contributed assets at valuation	-	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(1,370,998)	-	-	-	-	-	-	-	-	-	-	-
Revaluations in period	-	-	-	-	-	-	-	-	-	-	-	-
	184,450,118	213,241,572	205,006,233	239,996,698	286,443,235	325,097,873	337,624,230	350,028,670	370,879,571	385,810,964	394,758,912	404,989,693
Accumulated Depreciation												
Opening balance	51,314,695	57,080,582	56,108,481	61,918,707	68,254,309	75,122,323	82,644,532	90,298,993	98,095,213	106,217,923	114,814,802	123,567,965
Depreciation provided in period	5,278,147	5,810,226	5,810,226	6,335,602	6,868,014	7,522,209	7,654,461	7,796,220	8,122,710	8,596,879	8,753,163	8,910,533
Write-off on disposal	(484,360)	-	-	-	-	-	-	-	-	-	-	-
Adjustment on asset revaluation	-	-	-	-	-	-	-	-	-	-	-	-
	56,108,482	62,890,808	61,918,707	68,254,309	75,122,323	82,644,532	90,298,993	98,095,213	106,217,923	114,814,802	123,567,965	132,478,498
Written down value at period end	128,341,636	150,350,764	143,087,526	171,742,389	211,320,912	242,453,341	247,325,237	251,933,458	264,661,648	270,996,162	271,190,948	272,511,196

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

Property plant and equipment	Plant and equipment											
	Audit Act	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Asset Values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	74,383,967	83,708,533	77,353,707	88,735,042	99,103,300	107,337,792	113,288,465	120,200,159	125,537,008	130,917,621	137,410,304	142,261,793
Correction to opening balance		-	-									
Additions at cost	3,882,523	10,739,829	11,381,335	10,368,258	8,234,492	5,950,673	6,911,694	5,336,850	5,380,613	6,492,682	4,851,489	5,624,783
Contributed assets at valuation	-	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(912,783)	-	-	-	-	-	-	-	-	-	-	-
Revaluations in period	-	-	-	-	-	-	-	-	-	-	-	-
	77,353,707	94,448,362	88,735,042	99,103,300	107,337,792	113,288,465	120,200,159	125,537,008	130,917,621	137,410,304	142,261,793	147,886,576
Accumulated Depreciation												
Opening balance	37,453,568	42,270,004	42,060,489	46,876,922	52,008,362	57,335,976	62,781,878	68,329,915	73,982,072	79,690,763	85,484,257	91,392,510
Depreciation provided in period	5,342,460	4,816,433	4,816,433	5,131,440	5,327,614	5,445,902	5,548,037	5,652,157	5,708,691	5,793,494	5,908,253	6,025,307
Write-off on disposal	(735,543)	-	-	-	-	-	-	-	-	-	-	-
Adjustment on asset revaluation	-	-	-	-	-	-	-	-	-	-	-	-
	42,060,485	47,086,437	46,876,922	52,008,362	57,335,976	62,781,878	68,329,915	73,982,072	79,690,763	85,484,257	91,392,510	97,417,817
Written down value at period end	35,293,222	47,361,925	41,858,120	47,094,938	50,001,816	50,506,586	51,870,243	51,554,936	51,226,858	51,926,046	50,869,283	50,468,759

Property plant and equipment	Transport infrastructure											
	Audit Act	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Asset Values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	772,126,306	816,227,642	936,242,700	983,332,678	1,002,102,832	1,027,003,369	1,058,827,677	1,092,070,990	1,097,241,253	1,114,627,031	1,130,547,740	1,142,090,797
Correction to opening balance		-	-									
Additions at cost	26,413,531	48,979,000	56,992,222	21,683,613	28,806,067	37,285,248	40,291,641	6,125,328	21,694,721	19,638,386	14,016,321	16,770,905
Contributed assets at valuation	346,595	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(35,605,043)	(8,483,205)	(9,902,244)	(2,913,459)	(3,905,530)	(5,460,940)	(7,048,328)	(955,065)	(4,308,944)	(3,717,677)	(2,473,264)	(2,994,181)
Revaluations in period	172,961,313	-	-	-	-	-	-	-	-	-	-	-
	936,242,702	856,723,437	983,332,678	1,002,102,832	1,027,003,369	1,058,827,677	1,092,070,990	1,097,241,253	1,114,627,031	1,130,547,740	1,142,090,797	1,155,867,522
Accumulated Depreciation												
Opening balance	128,962,067	138,703,424	268,588,029	282,918,831	297,741,817	313,201,134	329,472,680	345,956,583	362,609,919	379,848,757	397,266,847	414,926,722
Depreciation provided in period	9,702,221	14,330,803	14,330,803	14,822,986	15,459,317	16,271,546	16,483,903	16,653,336	17,238,838	17,418,090	17,659,875	17,906,496
Write-off on disposal	(9,530,924)	-	-	-	-	-	-	-	-	-	-	-
Adjustment on asset revaluation	139,454,664	-	-	-	-	-	-	-	-	-	-	-
	268,588,028	153,034,227	282,918,831	297,741,817	313,201,134	329,472,680	345,956,583	362,609,919	379,848,757	397,266,847	414,926,722	432,833,218
Written down value at period end	667,654,674	703,689,210	700,413,847	704,361,015	713,802,235	729,354,997	746,114,407	734,631,334	734,778,273	733,280,893	727,164,075	723,034,303

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

Property plant and equipment	Water											
	Audit Act	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Asset Values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	311,769,351	322,092,402	351,370,765	360,598,669	376,314,605	381,276,757	387,397,758	392,832,224	397,413,098	401,532,155	405,375,893	410,701,111
Correction to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Additions at cost	8,423,456	9,703,592	11,206,735	18,310,884	6,274,022	7,218,670	6,364,459	5,586,541	5,448,968	5,076,983	6,957,790	4,626,229
Contributed assets at valuation	102,997	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(5,255,155)	(1,349,101)	(1,978,831)	(2,594,948)	(1,311,870)	(1,097,668)	(929,993)	(1,005,666)	(1,329,911)	(1,233,245)	(1,632,572)	(1,118,307)
Revaluations in period	36,330,116	-	-	-	-	-	-	-	-	-	-	-
	351,370,765	330,446,893	360,598,669	376,314,605	381,276,757	387,397,758	392,832,224	397,413,098	401,532,155	405,375,893	410,701,111	414,209,033
Accumulated Depreciation												
Opening balance	173,169,039	178,957,551	137,772,706	144,002,763	150,264,215	156,868,120	163,537,371	170,331,716	177,253,657	184,468,433	191,785,213	198,825,539
Depreciation provided in period	5,755,632	6,230,057	6,230,057	6,261,452	6,603,905	6,669,251	6,794,345	6,921,941	7,214,776	7,316,780	7,040,326	7,181,132
Write-off on disposal	(2,551,095)	-	-	-	-	-	-	-	-	-	-	-
Adjustment on asset revaluation	(38,600,868)	-	-	-	-	-	-	-	-	-	-	-
	137,772,708	185,187,608	144,002,763	150,264,215	156,868,120	163,537,371	170,331,716	177,253,657	184,468,433	191,785,213	198,825,539	206,006,671
Written down value at period end	213,598,057	145,259,285	216,595,905	226,050,389	224,408,636	223,860,387	222,500,507	220,159,441	217,063,722	213,590,679	211,875,571	208,202,361

Property plant and equipment	Sewerage											
	Audit Act	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Asset Values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	228,110,721	234,962,692	241,084,404	247,934,078	254,461,899	259,728,175	270,152,189	276,846,377	284,352,086	287,494,828	294,586,299	298,313,124
Correction to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Additions at cost	1,480,560	6,062,064	8,462,670	7,583,680	6,756,823	12,859,417	8,246,107	9,637,517	3,969,399	8,428,628	4,919,099	4,816,043
Contributed assets at valuation	185,906	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(1,810,947)	(945,356)	(1,612,995)	(1,055,859)	(1,490,547)	(2,435,403)	(1,551,919)	(2,131,808)	(826,657)	(1,337,157)	(1,192,274)	(1,136,510)
Revaluations in period	13,118,162	-	-	-	-	-	-	-	-	-	-	-
	241,084,402	240,079,400	247,934,078	254,461,899	259,728,175	270,152,189	276,846,377	284,352,086	287,494,828	294,586,299	298,313,124	301,992,657
Accumulated Depreciation												
Opening balance	70,785,031	75,449,675	93,109,670	97,655,699	102,364,815	107,296,006	112,331,101	117,466,562	122,704,393	128,177,926	133,733,562	139,400,311
Depreciation provided in period	4,625,080	4,546,030	4,546,030	4,709,116	4,931,191	5,035,095	5,135,461	5,237,831	5,473,533	5,555,636	5,666,749	5,780,084
Write-off on disposal	(833,757)	-	-	-	-	-	-	-	-	-	-	-
Adjustment on asset revaluation	18,533,317	-	-	-	-	-	-	-	-	-	-	-
	93,109,671	79,995,705	97,655,699	102,364,815	107,296,006	112,331,101	117,466,562	122,704,393	128,177,926	133,733,562	139,400,311	145,180,395
Written down value at period end	147,974,731	160,083,695	150,278,379	152,097,084	152,432,169	157,821,087	159,379,815	161,647,692	159,316,901	160,852,737	158,912,813	156,812,262

WHITSUNDAY REGIONAL COUNCIL

Notes to and forming part of the Budgeted Accounts
For the periods ending 30 June -

Property plant and equipment	Marine Infrastructure											
	Audit Act	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Asset Values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	43,678,369	43,678,369	44,674,827	44,770,327	48,670,327	48,670,327	48,670,327	48,670,327	49,170,327	50,170,327	50,170,327	50,170,327
Correction to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Additions at cost	-	90,000	95,500	3,900,000	-	-	-	500,000	1,000,000	-	-	-
Contributed assets at valuation	-	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	-	-	-	-	-	-	-	-	-	-	-	-
Revaluations in period	996,458	-	-	-	-	-	-	-	-	-	-	-
	44,674,827	43,768,369	44,770,327	48,670,327	48,670,327	48,670,327	48,670,327	49,170,327	50,170,327	50,170,327	50,170,327	50,170,327
Accumulated Depreciation												
Opening balance	1,741,233	2,373,263	11,730,128	12,418,278	13,104,415	13,790,552	14,476,689	15,162,826	15,848,963	16,535,100	17,221,237	17,907,374
Depreciation provided in period	636,793	688,150	688,150	686,137	686,137	686,137	686,137	686,137	686,137	686,137	686,137	686,137
Write-off on disposal	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment on asset revaluation	9,352,103	-	-	-	-	-	-	-	-	-	-	-
	11,730,129	3,061,413	12,418,278	13,104,415	13,790,552	14,476,689	15,162,826	15,848,963	16,535,100	17,221,237	17,907,374	18,593,511
Written down value at period end	32,944,698	40,706,956	32,352,049	35,565,912	34,879,775	34,193,638	33,507,501	33,321,364	33,635,227	32,949,090	32,262,953	31,576,816

Property plant and equipment	Total											
	Audit Act	Orig Bud 2025	AmendBud 2025	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Asset Values	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	1,660,409,372	1,745,411,585	1,883,897,103	1,979,097,609	2,069,370,243	2,159,180,237	2,252,154,870	2,316,964,888	2,352,463,024	2,404,342,115	2,452,622,108	2,487,016,646
Correction to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Additions at cost	44,411,111	92,804,692	108,694,576	96,836,900	96,517,941	101,968,645	74,340,258	39,590,675	58,344,602	54,568,073	39,692,648	42,068,741
Contributed assets at valuation	635,498	-	-	-	-	-	-	-	-	-	-	-
Disposals and write-offs	(44,964,926)	(10,777,662)	(13,494,070)	(6,564,266)	(6,707,947)	(8,994,011)	(9,530,240)	(4,092,539)	(6,465,512)	(6,288,079)	(5,298,110)	(5,248,998)
Revaluations in period	223,406,049	-	-	-	-	-	-	-	-	-	-	-
	1,883,897,104	1,827,438,615	1,979,097,609	2,069,370,243	2,159,180,237	2,252,154,870	2,316,964,888	2,352,463,024	2,404,342,115	2,452,622,108	2,487,016,646	2,523,836,389
Accumulated Depreciation												
Opening balance	463,453,034	494,861,900	609,398,149	645,819,848	683,766,581	723,642,759	765,272,899	807,575,243	850,522,865	894,967,550	940,334,566	986,049,069
Depreciation provided in period	31,341,579	36,421,699	36,421,699	37,946,733	39,876,178	41,630,140	42,302,344	42,947,622	44,444,685	45,367,016	45,714,503	46,489,689
Write-off on disposal	(14,135,679)	-	-	-	-	-	-	-	-	-	-	-
Adjustment on asset revaluation	128,739,216	-	-	-	-	-	-	-	-	-	-	-
	609,398,150	531,283,599	645,819,848	683,766,581	723,642,759	765,272,899	807,575,243	850,522,865	894,967,550	940,334,566	986,049,069	1,032,538,758
Written down value at period end	1,274,498,954	1,296,155,015	1,333,277,761	1,385,603,662	1,435,537,478	1,486,881,971	1,509,389,645	1,501,940,159	1,509,374,565	1,512,287,542	1,500,967,577	1,491,297,631

Capital Work in Progress	89,956,551	36,529,004	70,004,377	73,989,949	71,112,367	52,397,671	33,246,499	51,296,736	46,857,536	36,540,384	40,400,105	41,970,280
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* Asterisk indicates that a project is subject to grant funding

Program	Category	Job Number	Description	\$ Current Budget 2024.25	\$ Budget Review Movement	\$ Revised Budget 2024.25	\$ YR2 Budget 2025.26	\$ YR3 Budget 2026.27
* Commercial	Airport: Collinsville	4087	Collinsville Airstrip - Collinsville Airport Runway Re-seal	2,005,549	-	2,005,549	-	-
* Commercial	Airport: Whitsunday Coast	4104	Whitsunday Coast Airport - Bravo Taxi Way (Change to Infrastructure Improvements)	250,000	-	250,000	-	-
Commercial	Airport: Whitsunday Coast	4107	WCA Front of terminal epoxy	100,000	-	100,000	-	-
Commercial	Airport: Whitsunday Coast	4109	WCA Lighting cubical upgrade	200,000	-	200,000	-	-
Commercial	Airport: Whitsunday Coast	4213	Whitsunday Coast Airport - Airconditioning upgrade	487,123	-	487,123	-	-
Commercial	Airport: Whitsunday Coast	4217	Whitsunday Coast Airport - front terminal roadway	635,000	-	635,000	-	-
* Commercial	Airport: Whitsunday Coast	4219	Whitsunday Coast Airport - Sewerage Treatment Plant Upgrade (WFQ)	974,706	-	974,706	1,012,000	-
Commercial	Airport: Whitsunday Coast	8863	Welcome to Whitsundays Signage Proserpine Airport	1,125	-	1,125	-	-
Commercial	Airport: Whitsunday Coast	Starts Yr 2 .12	WCA car park secure fence	-	-	-	75,000	-
Commercial	Airport: Whitsunday Coast	Starts Yr 2 .13	Whitsunday Coast Airport - Runway lighting system upgrade	-	-	-	100,000	-
* Commercial	Airport: Whitsunday Coast	Starts Yr 2 .14	Whitsunday Coast Airport - Access Road from Railway line to Terminal	-	-	-	300,000	-
Commercial	Airport: Whitsunday Coast	Starts Yr 2 .15	Whitsunday Coast Airport - Runway Overlay	-	-	-	125,000	4,875,000
Commercial	Airport: Whitsunday Coast	Starts Yr 3 .3	WCA Airfield fencing program	-	-	-	-	75,000
Commercial	Airport: Whitsunday Coast	Starts Yr 3 .4	WCA GA Access road	-	-	-	-	100,000
Commercial	Airport: Whitsunday Coast	Starts Yr 3 .5	WCA Highway entry statement	-	-	-	-	100,000
Commercial	Holiday Parks: Lake Proserpine	5632	Lake Proserpine Recreation Hub - Stage 1 - C/W 18-19	79,395	(13,590)	65,805	13,590	-
* Commercial	Holiday Parks: Lake Proserpine	8903	Lake Proserpine - Commercialisation Project	75,000	(75,000)	-	400,000	2,025,000
* Commercial	Holiday Parks: Lake Proserpine	Starts Yr 2 .16	Lake Proserpine - Communal Shade Shelters	-	-	-	100,000	-
* Commercial	Holiday Parks: Lake Proserpine	Starts Yr 2 .17	Lake Proserpine - Powered Camping sites	-	-	-	155,000	-
* Commercial	Holiday Parks: Lake Proserpine	Starts Yr 2 .18	Lake Proserpine - Campground Playground	-	-	-	60,000	-
Commercial	Holiday Parks: Proserpine	1239	Whitsunday Holiday Park - Proserpine - Replace Existing Equipment	80,000	-	80,000	-	-
Commercial	Holiday Parks: Proserpine	4124	Proserpine Caravan Park Backup Generator	35,000	-	35,000	-	-
Commercial	Holiday Parks: Proserpine	4127	Proserpine Caravan Precinct Plan	50,000	(20,000)	30,000	-	-
Commercial	Holiday Parks: Proserpine	Starts Yr 2 .1	Proserpine Caravan Park Cabins	-	-	-	50,000	450,000
Commercial	Holiday Parks: Proserpine	Starts Yr 2 .2	Proserpine Caravan Park Infrastructure	-	-	-	250,000	-
Commercial	Holiday Parks: Wangaratta	4110	Wangaratta Caravan Park Infrastructure	300,000	-	300,000	-	-
Commercial	Holiday Parks: Wangaratta	4125	Wangaratta Caravan Park Backup Generator	35,000	-	35,000	-	-
Commercial	Holiday Parks: Wangaratta	4126	Wangaratta Caravan Precinct Plan	50,000	(20,000)	30,000	-	-
Commercial	Holiday Parks: Wangaratta	4128	Wangaratta WCP Management residence replacement	290,000	(275,908)	14,092	275,908	-
Commercial	Holiday Parks: Wangaratta	Starts Yr 2 .3	Wangaratta Caravan Park Cabins	-	-	-	50,000	450,000
Commercial	Quarries & Pits	4180	Quarry Plant Program	122,000	-	122,000	125,000	127,000
Commercial	Shute Harbour Precinct	1111	Shute Harbour - Remediation Works	3,099,740	(62,868)	3,036,872	-	-
Commercial	Shute Harbour Precinct	4000	Shute Harbour - Remediation Fuel line	750,000	-	750,000	-	-
Commercial	Shute Harbour Precinct	4129	Finger 1 High flow Water Supply	-	-	-	100,000	-
Commercial	Shute Harbour Precinct	4130	Holding Tank Waste Pump Out	-	-	-	100,000	-
Commercial	Shute Harbour Precinct	New	Renewal of Water & Fire Hoses - Shute Harbour	-	62,868	62,868	-	-
Commercial	Shute Harbour Precinct	Starts Yr 2 .10	Finger 2 Covered Walkway	-	-	-	300,000	-
Commercial	Shute Harbour Precinct	Starts Yr 2 .11	Function Space Equipment Upgrade	-	-	-	250,000	-
* Commercial	Shute Harbour Precinct	Starts Yr 2 .4	Reef HQ and Cultural Education centre	-	-	-	200,000	1,500,000
* Commercial	Shute Harbour Precinct	Starts Yr 2 .5	Jetski Pontoon and access	-	-	-	250,000	-
* Commercial	Shute Harbour Precinct	Starts Yr 2 .6	Additional operators storage building	-	-	-	100,000	400,000
Commercial	Shute Harbour Precinct	Starts Yr 2 .7	Café Servery Window	-	-	-	50,000	-
Commercial	Shute Harbour Precinct	Starts Yr 2 .8	Backup Water Tank Installation	-	-	-	500,000	-
Commercial	Shute Harbour Precinct	Starts Yr 2 .9	Elevator Replacement	-	-	-	150,000	-
* Commercial	Shute Harbour Precinct	Starts Yr 3 .1	Alternative Fuels	-	-	-	-	400,000
* Commercial	Shute Harbour Precinct	Starts Yr 3 .2	Finger 3 berth expansion	-	-	-	-	500,000
Commercial Total				9,619,638	(404,498)	9,215,140	5,091,498	11,002,000
* Corporate	Facility: Community	4243	Cannonvale SES Communications room	7,513	0	7,513	-	-
Corporate	Facility: Community	4307	Bowen Big Mango Driver Reviver Relocation	-	-	-	-	-
Corporate	Facility: Community	Starts Yr 2 .24	PEC - Additional Solar Installation	-	-	-	60,000	-
Corporate	Facility: Community	Starts Yr 2 .25	Bowen Soundshell Electrical + AV Renewal	-	-	-	150,000	-
Corporate	Facility: Community	Starts Yr 2 .26	Fire Services Renewals - Bowen / Whitsunday PCYC	-	-	-	140,000	-
Corporate	Facility: Community	Starts Yr 2 .27	North Head Lighthouse Painting Program	-	-	-	82,000	-
Corporate	Facility: Community	Starts Yr 2 .28	Bowen PCYC - Roof Renewal	-	-	-	373,000	373,000
Corporate	Facility: Community	Starts Yr 3 .10	Bowen PCYC - Fitout and Fittings Renewal	-	-	-	-	375,000
Corporate	Facility: Community	Starts Yr 3 .11	Bowen PCYC - Mechanical Plant Renewal	-	-	-	-	125,000
Corporate	Facility: Community	Starts Yr 3 .12	Collinsville Connect - Mechanical Plant Renewal	-	-	-	-	115,000
Corporate	Facility: Community	Starts Yr 3 .13	Collinsville Connect - Roof Renewal	-	-	-	-	150,000
* Corporate	Facility: Community	Starts Yr 3 .14	Bowen Lapidary Club - Fitout and Fittings Renewal	-	-	-	-	55,000
Corporate	Facility: Community	4340	Whitsunday PCYC Insurance Works	120,000	-	120,000	-	-
Corporate	Facility: Council	4008	Bowen Admin - Mech Plant Renew	14,000	-	14,000	-	-
Corporate	Facility: Council	4230	Bowen Depot Auto Gate	107,701	15,000	122,701	-	-
Corporate	Facility: Council	4231	Bowen Depot Cement Shed Roof Renewal	30,341	-	30,341	-	-
Corporate	Facility: Council	4234	Collinsville Depot Boundary Fence	66,089	-	66,089	-	-
Corporate	Facility: Council	4304	Proserpine Depot Mechanics, Welding & Amenities Building Re Roof	90,000	-	90,000	-	-
Corporate	Facility: Council	8856	Bowen Library Mechanical Plant Renewal	240,085	-	240,085	-	-
Corporate	Facility: Council	1136	Cannonvale Works Depot Security Upgrades	-	15,000	15,000	-	-
Corporate	Facility: Council	Starts Yr 2 .36	Bowen Depot Lions Storage Shed Renewal	-	-	-	150,000	-
Corporate	Facility: Council	Starts Yr 2 .37	Bowen Depot Office and Amenities - Lunchroom and Amenities Renewal	-	-	-	90,000	-
Corporate	Facility: Council	Starts Yr 2 .38	Bowen Depot Switchboard Renewal	-	-	-	25,000	-
Corporate	Facility: Council	Starts Yr 2 .39	Bowen Depot Plumbers Shed Roof Renewal	-	-	-	18,000	-
Corporate	Facility: Council	Starts Yr 3 .16	Collinsville Depot - Demountable Office Replacement	-	-	-	-	300,000
Corporate	Facility: Council	Starts Yr 3 .17	Collinsville Depot Sign Shed Renewal	-	-	-	-	661,000
Corporate	Facility: Council	Starts Yr 3 .18	Collinsville Depot Plumbers Shed Renewal	-	-	-	-	250,000
Corporate	Facility: Region Wide	4227	Airconditioning Replacement Program 2024-25	0	-	0	-	-
Corporate	Facility: Region Wide	4228	Amenities CCTV Installation Project	50,699	15,000	65,699	-	-
Corporate	Facility: Region Wide	4298	24.25 Airconditioning Replacement Program	175,070	-	175,070	-	-
Corporate	Facility: Region Wide	4300	24.25 Fencing Renewals Program	335,000	-	335,000	-	-
Corporate	Facility: Region Wide	4302	24.25 Buildings Painting Program	141,690	(40,000)	101,690	40,000	-
Corporate	Facility: Region Wide	Starts Yr 2 .41	25/26 Floor Covering Replacement Program	-	-	-	116,000	-
Corporate	Facility: Region Wide	Starts Yr 2 .42	Painting Program	-	-	-	99,300	307,190
Corporate	Facility: Region Wide	Starts Yr 2 .43	Airconditioning Replacement Program 2025-26	-	-	-	70,000	-
Corporate	Facility: Region Wide	Starts Yr 3 .22	Automatic Door Replacement Program	-	-	-	-	35,000
* Corporate	Facility: Sport	4299	Bowen Sporting Complex Lighting Renewal	618,854	-	618,854	-	-
Corporate	Facility: Sport	4301	Gloucester Sport & Recreation Centre - STP Renewal	50,000	-	50,000	-	-
* Corporate	Facility: Sport	4303	Les Stag Oval Changeroom & Amenities Renewal	40,000	-	40,000	1,510,000	-
* Corporate	Facility: Sport	4306	Denison Park New Changerooms & Amenities	1,602,607	-	1,602,607	-	-

* Asterisk indicates that a project is subject to grant funding

Program	Category	Job Number	Description	\$ Current Budget 2024.25	\$ Budget Review Movement	\$ Revised Budget 2024.25	\$ YR2 Budget 2025.26	\$ YR3 Budget 2026.27
Corporate	Facility: Sport	Starts Yr 3 .19	Col Leather Rugby Clubhouse Roof Renewal	-	-	-	-	45,000
* Corporate	Facility: Sport	Starts Yr 3 .20	Col Leather Rugby Clubhouse Ground Floor Refurbishment	-	-	-	-	175,000
* Corporate	Facility: Sport	Starts Yr 3 .21	Collinsville Football Club - Bathroom Renewals	-	-	-	-	85,000
* Corporate	Facility: Strategic	1129	Collinsville Community Hub	855,000	-	855,000	11,585,567	3,514,000
* Corporate	Facility: Strategic	1130	Havengrand Regional Sports Precinct	299,653	-	299,653	3,000,000	22,000,000
Corporate	Facility: Strategic	4017	Depot Masterplan	-	-	-	-	150,000
* Corporate	Facility: Strategic	4242	Cannonvale Community Hub	276,318	-	276,318	469,410	10,400,000
Corporate	Facility: Strategic	Starts Yr 2 .40	Bowen Admin / Library Precinct Masterplan	-	-	-	100,000	-
Corporate	Public Amenities	4305	Dingo Beach Amenities Renewal	50,000	-	50,000	300,000	-
* Corporate	Public Amenities	4308	New Amenities Airlie Beach Foreshore	-	-	-	50,000	300,000
Corporate	Public Amenities	4070	Hansen Park - New Amenities	18,550	-	18,550	-	-
Corporate	Public Amenities	Starts Yr 2 .29	Airlie Beach Market Amenities Renewal	-	-	-	500,000	-
Corporate	Public Amenities	Starts Yr 2 .30	Shingley Beach Amenities - Fitout and Fittings Renewal	-	-	-	120,000	-
Corporate	Public Amenities	Starts Yr 2 .31	Pioneer Park Amenities Fitout and Fittings Renewal	-	-	-	150,000	-
Corporate	Public Amenities	Starts Yr 2 .32	Horseshoe Bay Amenities Roof Renewal	-	-	-	50,000	-
Corporate	Public Amenities	Starts Yr 2 .33	Queens Beach Amenities Roof + Fitout & Fittings Renewal	-	-	-	225,000	-
* Corporate	Public Amenities	Starts Yr 2 .34	Rose Bay Amenities Renewal	-	-	-	300,000	-
Corporate	Public Amenities	Starts Yr 2 .35	Collinsville Cemetery Amenities Renewal	-	-	-	167,000	-
* Corporate	Public Amenities	Starts Yr 3 .15	Whitsunday Lions Park Amenities Fitout & Fittings Renewal	-	-	-	-	80,000
Corporate	Fleet Operations	2089	Fleet and Plant Replacement Program 2021.22	362,227	-	362,227	-	-
Corporate	Fleet Operations	4020	Fleet and Plant Replacement Program 2022.23	-	-	-	-	-
Corporate	Fleet Operations	4244	Fleet and Plant Replacement Program	1,790,691	(53,141)	1,737,550	-	-
Corporate	Fleet Operations	4245	Infrastructure Services - Trailers	85,567	-	85,567	-	-
Corporate	Fleet Operations	4295	Fleet and Plant New Program 2024.25	113,000	(48,000)	65,000	-	-
Corporate	Fleet Operations	4296	Fleet and Plant Replacement Program 2024.25	2,419,395	645,972	3,065,367	1,535,921	-
Corporate	Fleet Operations	4297	Workshop Equipment 24-25	30,756	-	30,756	-	-
Corporate	Fleet Operations	Starts Yr 2 .44	Fleet and Plant Upgrade Program 2024.25	-	-	-	810,000	-
Corporate	Fleet Operations	Starts Yr 2 .45	Fleet and Plant Replacement Program 2025.26	-	-	-	2,008,185	-
Corporate	Fleet Operations	Starts Yr 3 .23	Fleet and Plant Replacement Program 2026.27	-	-	-	-	2,790,703
Corporate	Information Technology	4309	Replacement - Desktop PC's and Laptop Computers	200,000	-	200,000	-	-
Corporate	Information Technology	4310	Replacement Program - CIRP - Communications Infrastructure Replacement Program	190,000	(57,469)	132,531	-	-
Corporate	Information Technology	4311	Replacement - Mobile Devices	150,000	-	150,000	-	-
Corporate	Information Technology	4312	Replacement - CCTV Network Hardware Upgrade	176,867	(82,978)	93,889	-	-
* Corporate	Information Technology	4313	Replacement Program: BOM hardware - rain gauges replacement	30,000	(30,000)	-	-	-
* Corporate	Information Technology	8876	DR - VHF Radio Network Replacement	520,261	-	520,261	-	-
Corporate	Information Technology	8885	Replacement - Switches, Routers, WAPs, Radio links, UPS, Cabinets hardware	8,750	-	8,750	-	-
Corporate	Information Technology	8884	Replacement - CCTV Network Hardware Upgrade	-	82,978	82,978	-	-
Corporate	Information Technology	4246	Replacement - Meeting Room AV Equipment Upgrades	-	8,274	8,274	-	-
Corporate	Information Technology	4248	Replacement - Water and Waste Scada Servers	-	4,195	4,195	-	-
Corporate	Information Technology	Starts Yr 2 .46	Replacement - Desktop PC's and Laptop Computers	-	-	-	120,000	120,000
* Corporate	Information Technology	Starts Yr 2 .47	Disaster Resilience - Audio Visual System - 83 Main Street Proserpine	-	-	-	125,000	-
Corporate	Information Technology	Starts Yr 2 .47a	Replacement Program - CIRP - Communications Infrastructure Replacement Program	-	-	-	16,885	376,580
Corporate	Information Technology	Starts Yr 2 .48	Disaster Resilience: Comms Infrastructure Replacement Program - Purchase of Criti	-	-	-	40,000	-
* Corporate	Information Technology	Starts Yr 2 .49	New Initiative - Disaster Resilience - Extend Fibre Infrastructure	-	-	-	100,000	90,000
Corporate	Information Technology	Starts Yr 2 .50	Replacement - Flight Information Display Hardware Upgrade	-	-	-	51,629	-
Corporate	Information Technology	Starts Yr 2 .51	Replacement - Meeting Room AV Equipment Upgrades	-	-	-	107,000	-
Corporate	Information Technology	Starts Yr 2 .52	Replacement Program: Local Print and File Servers x 5	-	-	-	10,000	-
* Corporate	Information Technology	Starts Yr 3 .24	IoT Program of Works Design, Install Hardware & Platform	-	-	-	-	81,400
Corporate	Information Technology	Starts Yr 3 .25	Replacement Program - Water TPlant - upgrade server and new hardware	-	-	-	-	14,100
Corporate Total				11,266,683	474,831	11,741,514	24,864,897	42,967,973
* Community	Aquatic Facility: Airlie Beach	4314	Airlie Lagoon Pool Plant Room Equipment Renewal (WFQ)	100,000	(66,431)	33,569	741,431	-
Community	Aquatic Facility: Airlie Beach	4320	Airlie Beach Lagoon Security Fence	-	-	-	232,000	-
* Community	Aquatic Facility: Bowen	4315	Bowen Water Park Plant Room Equipment Renewal (WFQ)	175,800	-	175,800	86,200	-
* Community	Aquatic Facility: Bowen	4317	Bowen & Proserpine Town Pool Solar Shade Structures (WFQ)	20,000	-	20,000	730,000	-
Community	Aquatic Facility: Bowen	8899	Bowen Aquatic Facility - town pool heater replacement	309,750	-	309,750	-	-
Community	Aquatic Facility: Bowen	Starts Yr 2 .19	Water park Bowen - Equipment renewals	-	-	-	100,000	-
* Community	Aquatic Facility: Bowen	Starts Yr 2 .20	Bowen Pool Plant Room Equipment Renewal (WFQ)	50,000	-	50,000	238,000	-
Community	Aquatic Facility: Collinsville	4223	Collinsville Pool Design & Construct Bulk Head and Retile	747,798	-	747,798	-	-
Community	Aquatic Facility: Collinsville	Starts Yr 3 .6	Collinsville Pool & Water Park Plant Room Equipment Renewel	-	-	-	-	350,000
Community	Aquatic Facility: Proserpine	4316	Proserpine Swimming Pool Shade Sail and Struture Replacement	50,000	-	50,000	-	-
Community	Aquatic Facility: Proserpine	8874	Proserpine Pool/Waterpark Electrical Switchboard Upgrade	78,036	-	78,036	-	-
Community	Aquatic Facility: Proserpine	8900	Proserpine Aquatic Facility - town pool heater replacement	622,250	-	622,250	-	-
Community	Aquatic Facility: Proserpine	Starts Yr 2 .22	Water park Proserpine - Equipment Renewals	-	-	-	100,000	-
Community	Aquatic Facility: Proserpine	Starts Yr 2 .23	Proserpine Pool Plant Room Equipment Renewal	-	-	-	296,000	-
Community	Aquatic Facility: Proserpine	Starts Yr 3 .7	Proserpine Water Park Plant Room Equipment Renewal	-	-	-	-	140,000
Community	Aquatic Facility: Wilson Beach	8606	Wilson Beach Swimming Enclosure Refurbishment	495,275	-	495,275	-	-
Community	Communciation	4339	Digital Noticeboard	50,762	-	50,762	-	-
Community	Community Renewals	Starts Yr 3 .9	Assumption Community Renewals	-	-	-	-	836,357
Community	Entertainment & Conference Centres	4318	PEC Equipment Purchases	150,000	-	150,000	-	-
* Community	Libraries Services	4319	Library RFID Technologies	33,500	-	33,500	200,000	-
Community	Natural Resource Management	4006	Frog Rock foreshore	(0)	-	(0)	46,455	-
Community	Natural Resource Management	4007	Dingo beach walking track	-	-	-	4,500	85,500
Community	Natural Resource Management	Starts Yr 2 .21	Whitsunday Paradise parkland	-	-	-	120,000	-
* Community	Natural Resource Management	Starts Yr 3 .26a	Edgecumbe Heights Walking Tracks Upgrade Stage 3-D&C	-	-	-	-	750,000
Community	Natural Resource Management	Starts Yr 3 .27	Airlie Creek Walking Track Upgrade-Design and Construct	-	-	-	-	750,000
Community	Network Planning	XXXX-New#5	Cannonvale Community Centre Masterplan	-	-	-	-	-
Community	Pedestrian	Starts Yr 3 .8	Hydeaway Bay foreshore - walking track stage 2	-	-	-	-	90,000
Community Total				2,883,170	(66,431)	2,816,739	2,894,586	3,001,857
Engineering	Facility: Cemetery	4173	Proserpine Cemetery Fence Upgrade	55,000	-	55,000	-	-
Engineering	Parks: Local	4186	Coral Esplanade Park - New Playground Soft Shade Structure	50,000	-	50,000	-	-
Engineering	Parks: Local	4253	Shute Harbour - Snows Beach Asset upgrades	149,693	(114,693)	35,000	244,693	-
Engineering	Parks: Local	4888	Cannonvale Waite Creek Park Bollards	54,772	-	54,772	-	-
Engineering	Parks: Local	Starts Yr 2 .54	Mill Street Park Proserpine Upgrade	-	-	-	220,000	-
Engineering	Parks: Major	4185	Rotary Park Proserpine Upgrade	251,900	-	251,900	-	-
Engineering	Parks: Major	4187	Airlie Beach Foreshore Yarning Circle	122	-	122	-	-
* Engineering	Parks: Major	4889	Cannonvale Lakes Stage 4 - D&C	50,000	-	50,000	522,471	-

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Program	Category	Job Number	Description	\$ Current Budget 2024.25	\$ Budget Review Movement	\$ Revised Budget 2024.25	\$ YR2 Budget 2025.26	\$ YR3 Budget 2026.27
Engineering	Parks: Major	Starts Yr 2 .55	Airlie Beach Precinct Feature Tree Lighting	-	-	-	50,000	-
Engineering	Parks: Major	Starts Yr 2 .56	Mullers Lagoon Master Plan - Yr/Stage 2	-	-	-	150,000	1,000,000
Engineering	Parks: Major	Starts Yr 3 .27a	Mullers Lagoon Master Plan - Yr/Stage 3	-	-	-	-	750,000
Engineering	Parks: Recreation	4254	New Basketball Court - Halpannel Park	341,790	(239,253)	102,537	239,253	-
Engineering	Parks: Region Wide	1123	Rubber Softfall Package	63,534	-	63,534	-	-
Engineering	Parks: Region Wide	4184	P&G Assets Renewal 2024/2025	1,265,000	-	1,265,000	300,000	-
Engineering	Parks: Region Wide	Starts Yr 2 .53	P&G Assets Renewal 2025/2026	-	-	-	1,425,000	-
Engineering	Parks: Region Wide	Starts Yr 3 .26	P&G Asset Renewals 2026/2027	-	-	-	-	794,700
* Engineering	Disaster Management	4146	Rainfall and River Alert Gauges Renewals and Upgrades Program	-	30,000	30,000	165,000	25,000
* Engineering	Marine Infrastructure	4001	Shute Harbour - New fishing pontoon, floating walkway and improvements to boat r	95,500	-	95,500	3,900,000	-
Engineering	Marine Infrastructure	Starts Yr 2 .57	VMR Rockwall Fishing Treads	-	-	-	50,000	-
Engineering	Pedestrian Network	4024	Bus Stop DDA Compliance	348	-	348	90,514	-
* Engineering	Pedestrian Network	4102	Renwick Road shared path	2,252,149	-	2,252,149	-	-
* Engineering	Pedestrian Network	4164	Leichhardt St Footpath Design and Construct	45,000	-	45,000	930,000	-
Engineering	Pedestrian Network	4166	Footpath renewal program	215,000	-	215,000	-	-
* Engineering	Pedestrian Network	4167	Bowen Shared Path Design	170,000	-	170,000	-	-
* Engineering	Pedestrian Network	4168	Regional Missing Link Footpaths	200,000	-	200,000	500,000	500,000
Engineering	Pedestrian Network	4169	Bowen Northern Beachs -Electrical & Lighting	450,000	-	450,000	-	-
Engineering	Pedestrian Network	4170	Airlie Beach Lighting & Safety Improvements	200,000	-	200,000	-	-
Engineering	Pedestrian Network	4260	Design of Erromango Solar Street Lighting	8,134	-	8,134	-	-
Engineering	Pedestrian Network	4328	Cannonvale to Airlie Solar Lighting renewals	64,300	55,700	120,000	-	-
Engineering	Pedestrian Network	9458	Airlie Beach Main Street Upgrade	143,928	-	143,928	-	-
Engineering	Pedestrian Network	Starts Yr 2 .58	Bowen Neighbourhood Centre Bus Stop	-	-	-	42,000	-
Engineering	Pedestrian Network	Starts Yr 2 .59	Bowen Lighting Improvements	-	-	-	50,000	-
Engineering	Pedestrian Network	Starts Yr 2 .60	Collinsville RV Park Carpark Driveway Upgrades	-	-	-	34,400	137,600
* Engineering	Pedestrian Network	Starts Yr 2 .61	Bicentennial Boardwalk Upgrade - Stage 3	-	-	-	850,000	-
* Engineering	Pedestrian Network	Starts Yr 2 .62	Mullers Lagoon Footpath Upgrade	-	-	-	500,000	1,400,000
Engineering	Pedestrian Network	Starts Yr 2 .63	Jubilee Pocket Footpath Widening	-	-	-	20,000	-
Engineering	Pedestrian Network	Starts Yr 2 .64	Airlie Hill Footpath - missing link	-	-	-	50,000	-
* Engineering	Pedestrian Network	Starts Yr 2 .67a	Airlie Main Street - Stage 2 Upgrade (TIDS)	-	-	-	2,012,567	-
Engineering	Pedestrian Network	Starts Yr 3 .28	Bowen Tafe Public Bus Stop (Turnout)	-	-	-	-	525,000
Engineering	Pedestrian Network	Starts Yr 3 .29	Choose Collinsville - Future Works	-	-	-	-	500,000
Engineering	Pedestrian Network	Starts Yr 3 .30	Lighting of Collinsville Heavy Vehicle Parking	-	-	-	-	120,000
Engineering	Pedestrian Network	Starts Yr 3 .31	Tollington Road Shared Pathway	-	-	-	-	500,000
Engineering	Pedestrian Network	Starts Yr 3 .32	Shute Harbour Fibre Composite	-	-	-	-	50,000
* Engineering	Roads : Unsealed Network	4165	Unsealed Roads Resheeting Program	2,012,178	-	2,012,178	1,311,312	1,207,094
Engineering	Roads : Unsealed Network	9108	Tondara Road resheeting	882	-	882	-	-
Engineering	Roads : Unsealed Network	4161	Betterment: Gloucester Road	500,000	(300,000)	200,000	3,400,000	-
Engineering	Roads : Unsealed Network	Starts Yr 2 .67	Molongie Creek Road upgrade	-	-	-	500,000	500,000
* Engineering	Roads: Bridges & Crossings	4103	Cantamessa Road Culvert	276,234	-	276,234	-	-
Engineering	Roads: Bridges & Crossings	4163	Unsealed Roads Creek Crossing Program	537,100	52,758	589,858	300,000	300,000
* Engineering	Roads: Bridges & Crossings	4172	Kesley Creek Bridge Renewals - Concept Design	50,000	-	50,000	5,666,125	-
* Engineering	Roads: Bridges & Crossings	4899	Up River Rd Culvert Upgrade	592,483	-	592,483	-	-
Engineering	Roads: Bridges & Crossings	8645	Ted Cunningham Bridge Upgrade	210,714	-	210,714	-	-
Engineering	Roads: Kerb & Channel	4262	Mackenzie Street Kerb and Channel	121,126	26,970	148,096	-	-
Engineering	Roads: Kerb & Channel	4263	Pandanus Street Kerb and Channel	122,500	79,828	202,328	-	-
Engineering	Roads: Region Wide	4171	Assumption Road Renewals	-	-	-	-	-
Engineering	Roads: Region Wide	4255	Design Program	-	-	-	-	-
* Engineering	Roads: Region Wide	4323	Assumption R2R Program Funding	-	-	-	(0)	848,951
Engineering	Roads: Region Wide	Starts Yr 2 .72	Assumption Road Renewals	-	-	-	3,198,084	6,727,716
* Engineering	Roads: Sealed Network	4155	Reseal Program 24/25	6,185,925	247,353	6,433,278	-	-
* Engineering	Roads: Sealed Network	4162	Paluma Rd upgrade (TIDS)	592,687	131,712	724,399	-	-
Engineering	Roads: Sealed Network	4226	LGIP Cutuli Road Investigations and Design	-	-	-	-	-
Engineering	Roads: Sealed Network	4256	Renwick Rd Intersection	354,853	-	354,853	-	-
* Engineering	Roads: Sealed Network	4890	Conway Road (Black Spot Funding)	620,527	-	620,527	-	-
Engineering	Roads: Sealed Network	Starts Yr 2 .66	Reseal Program 25/26	-	-	-	548,227	-
Engineering	Roads: Sealed Network	Starts Yr 3 .33	Rehabilitation Program (Sealed Roads)	-	-	-	-	610,698
Engineering	Roads: Sealed Network	Starts Yr 3 .34	Reseal Program 26/27	-	-	-	-	719,291
Engineering	Stormwater & Catchments	4038	Homestead Place Stormwater Upgrade	125,000	-	125,000	200,000	996,635
* Engineering	Stormwater & Catchments	4156	Galbraith Flood Immunity Upgrades	5,000	-	5,000	100,000	1,395,000
Engineering	Stormwater & Catchments	4157	Stormwater Relining Package 24/25	2,700,000	-	2,700,000	-	-
Engineering	Stormwater & Catchments	4159	Parkwood Terrece Drainage Improvement Scheme	95,000	-	95,000	105,000	-
Engineering	Stormwater & Catchments	4160	Campbell Creek Immunity Upgrages	100,000	-	100,000	200,000	200,000
Engineering	Stormwater & Catchments	4267	Valley Drive Open Drain Renewals	136,973	-	136,973	-	-
Engineering	Stormwater & Catchments	Starts Yr 2 .68	Stormwater Renewals	-	-	-	2,000,000	500,000
Engineering	Stormwater & Catchments	Starts Yr 2 .69	Parkwood Terrece Drainage Improvements	-	-	-	1,800,000	-
Engineering	Stormwater & Catchments	Starts Yr 2 .70	Whitsunday Lakes Drainage Scheme	85,000	-	85,000	250,000	4,715,000
Engineering	Stormwater & Catchments	Starts Yr 2 .71	Airlie Drainage Scheme	-	-	-	200,000	300,000
Engineering Total				21,550,353	(29,627)	21,520,726	32,124,646	25,322,685

Water & Waste Water	Sewer - Bowen Scheme	4043	BOWSTP Spirobin biosolids	111,000	-	111,000	-	-
Water & Waste Water	Sewer - Bowen Scheme	4194	Sewer Network Structural renewals - BOWN SPS J	20,000	-	20,000	890,600	273,180
Water & Waste Water	Sewer - Bowen Scheme	4196	Bowen SPS 3 Sewer Rising Main Upgrades	20,000	-	20,000	468,230	1,351,245
Water & Waste Water	Sewer - Bowen Scheme	4197	Bowen STP Site Erosion Protection	31,995	-	31,995	-	-
Water & Waste Water	Sewer - Bowen Scheme	4199	Bowen STP Recycled Water Chlorination System	5,000	-	5,000	45,000	-
Water & Waste Water	Sewer - Coastal Scheme	4045	Carlo Drive Trunk Sewer Mains Project	335,266	-	335,266	1,927,628	-
Water & Waste Water	Sewer - Coastal Scheme	4191	Cannonvale STP Horizontal Drum Screens - Renewals	40,000	-	40,000	460,500	-
Water & Waste Water	Sewer - Coastal Scheme	4195	Jubilee Pocket 1 Sewer Pump Staton Emergency Storage	21,800	-	21,800	459,200	-
Water & Waste Water	Sewer - Coastal Scheme	4283	Cannonvale STP Discharge Effluent Analyser	10,000	-	10,000	120,000	-
Water & Waste Water	Sewer - Coastal Scheme	5539	Jubilee Pocket 1 Sewer Pump Station Upgrade	609,765	-	609,765	-	-
Water & Waste Water	Sewer - Coastal Scheme	8917	Chapman St Sewer Rising Main	94,122	-	94,122	-	-
Water & Waste Water	Sewer - Coastal Scheme	Starts Yr 2 .81	Proserpine STP Upgrade	-	-	-	150,000	100,000
Water & Waste Water	Sewer - Coastal Scheme	Starts Yr 3 .42	Cannonvale STP outfall	-	-	-	-	300,000
Water & Waste Water	Sewer - Coastal Scheme	Starts Yr 3 .43	Sewer Retic and Trunk Airlie	-	-	-	-	298,789
Water & Waste Water	Sewer - Coastal Scheme	Starts Yr 3 .44	Proserpine Treatment Plant Insurance	-	-	-	-	170,100
Water & Waste Water	Sewer - Coastal Scheme	Starts Yr 3 .45	Sewer Retic and Trunk Proserpine	-	-	-	-	384,181
Water & Waste Water	Sewer - Proserpine Scheme	4040	Proserpine STP Ammonia / Nitrate Optimisation	42,692	-	42,692	-	-
Water & Waste Water	Sewer - Proserpine Scheme	4044	PROSTP Spirobin	105,000	-	105,000	-	-

* Asterisk indicates that a project is subject to grant funding

Program	Category	Job Number	Description	\$ Current Budget 2024.25	\$ Budget Review Movement	\$ Revised Budget 2024.25	\$ YR2 Budget 2025.26	\$ YR3 Budget 2026.27
Water & Waste Water	Sewer - Proserpine Scheme	4198	Sewer Treatment Systems Renewal - Proserpine STP Filters	527,889	-	527,889	-	-
Water & Waste Water	Sewer - Region Wide	4094	Regional Sewer Relining P1	373,812	-	373,812	-	-
Water & Waste Water	Sewer - Region Wide	4095	Regional Sewer Relining P2	765,666	-	765,666	960,000	835,000
Water & Waste Water	Sewer - Region Wide	4188	Emergent Works Sewer	444,065	-	444,065	-	-
Water & Waste Water	Sewer - Region Wide	4189	Sewer Manhole Renewals	170,000	-	170,000	-	-
Water & Waste Water	Sewer - Region Wide	4190	Regional Valve Program - Sewer	12,000	-	12,000	-	-
Water & Waste Water	Sewer - Region Wide	4192	Network SCADA Upgrade Sewer	243,136	-	243,136	-	-
Water & Waste Water	Sewer - Region Wide	4193	Regional Sewer Pump Replacement Program	198,000	-	198,000	-	-
Water & Waste Water	Sewer - Region Wide	4269	Emergent Works Sewer	139,160	-	139,160	-	-
Water & Waste Water	Sewer - Region Wide	4282	Minor New & Replacements Sewer	20,850	-	20,850	-	-
Water & Waste Water	Sewer - Region Wide	8915	Regional Sewer Relining P2	-	-	-	-	-
Water & Waste Water	Sewer - Region Wide	8916	STP Odour Containment Panels Replacement	80,000	-	80,000	610,970	-
Water & Waste Water	Sewer - Region Wide	8920	Network Instrumentation Electrical & Control Renewals Sewer	2,177	-	2,177	-	-
Water & Waste Water	Sewer - Region Wide	8935	Waste Biosolids Reuse to Agriculture Project	198,799	(180,231)	18,568	134,367	-
Water & Waste Water	Sewer - Region Wide	4042	Trade Waste Submetering progra	-	46,000	46,000	-	-
Water & Waste Water	Sewer - Region Wide	Starts Yr 2 .81a	Emergent Works Sewer	-	-	-	281,058	288,147
Water & Waste Water	Sewer - Region Wide	Starts Yr 2 .82	Minor New & Replacements Sewer	-	-	-	21,736	-
Water & Waste Water	Sewer - Region Wide	Starts Yr 2 .83	Facilities Instrumentation Electrical & Control Renewals Sewer	-	-	-	42,391	104,162
Water & Waste Water	Sewer - Region Wide	Starts Yr 3 .46	Sewer Manhole Renewals	-	-	-	-	205,200
Water & Waste Water	Sewer - Region Wide	Starts Yr 3 .47	Regional Sewer Pump Replacement Program	-	-	-	-	470,700
* Water & Waste Water	Sewer - Region Wide	Starts Yr 3 .48	Southern STP Odour Control Systems	-	-	-	-	988,516
Water & Waste Water	Sewer - Region Wide	Starts Yr 3 .49	Network Instrumentation Electrical & Control Renewals Sewer	-	-	-	-	157,703
Water & Waste Water	Water - Bowen Scheme	4286	Bowen Reservoir Renewal 3 & 12 ML	194,741	-	194,741	1,790,841	-
Water & Waste Water	Water - Bowen Scheme	8844	Bowen WTP Intake Switchboard and Structure	1,014,239	(208,876)	805,363	1,342,001	-
Water & Waste Water	Water - Bowen Scheme	8921	Bowen Small Reservoir Pressure Zone	-	-	-	25,000	154,488
Water & Waste Water	Water - Bowen Scheme	Starts Yr 3 .40	Bowen LGIP Trunk	-	-	-	-	239,600
* Water & Waste Water	Water - Coastal Scheme	4052	Network Reconfiguration Mount Julian	118,631	-	118,631	258,834	-
Water & Waste Water	Water - Coastal Scheme	4053	Network Reconfiguration Island Dr WPS	183,448	-	183,448	311,276	-
Water & Waste Water	Water - Coastal Scheme	4054	Jubilee Pocket Trunk Water Main	200,000	-	200,000	2,588,190	-
Water & Waste Water	Water - Coastal Scheme	4056	Kara Crescent Pumped Zone	267,711	(217,711)	50,000	358,265	-
* Water & Waste Water	Water - Coastal Scheme	4057	Network Reconfiguration Parker Rd Twin Creek Crt Trader Crt	293,162	-	293,162	907,126	-
* Water & Waste Water	Water - Coastal Scheme	4058	Network Reconfiguration Cannonvale Reservoir	223,703	-	223,703	325,535	-
* Water & Waste Water	Water - Coastal Scheme	4059	Network Reconfiguration Coyne Rd Reservoir	210,310	-	210,310	496,112	-
Water & Waste Water	Water - Coastal Scheme	4061	Network Reconfiguration Stanley Dr	163,223	-	163,223	227,675	-
Water & Waste Water	Water - Coastal Scheme	4064	Coastal WTP Pump & Switchboard Upgrade	80,000	-	80,000	643,383	-
Water & Waste Water	Water - Coastal Scheme	4082	Regional Water Main Renewals (Stewart Drive)	70,353	-	70,353	-	318,000
Water & Waste Water	Water - Coastal Scheme	8924	Penticost St Area Water Main Renewal	-	-	-	-	-
Water & Waste Water	Water - Coastal Scheme	Starts Yr 2 .75	Currawong Rd Water Pump Station Land & Fencing	-	-	-	120,000	-
Water & Waste Water	Water - Coastal Scheme	Starts Yr 2.99	Carlo Drive Trunk Water Mains Project	-	-	-	1,250,000	-
Water & Waste Water	Water - Coastal Scheme	Starts Yr 3 .41	Waterson Way Trunk Water Main Upgrade LGIP	-	-	-	-	67,311
Water & Waste Water	Water - Collinsville Scheme	4063	Collinsville WTP Safety Rail Replacement and Clarifier	745	0	745	268,251	-
Water & Waste Water	Water - Collinsville Scheme	4079	Collinsville District Meters	-	-	-	80,627	-
Water & Waste Water	Water - Collinsville Scheme	4289	Collinsville WTP Filter Automation and SCADA Integration	-	-	-	425,212	-
Water & Waste Water	Water - Collinsville Scheme	4290	Collinsville WTP Chemical Dosing & Filter Automation	50,000	-	50,000	282,197	-
Water & Waste Water	Water - Collinsville Scheme	7896	Insurance Collinsville HL Res Roof Renewal	1,099,851	-	1,099,851	-	-
Water & Waste Water	Water - Proserpine Scheme	4060	Network Reconfiguration Proserpine PRV Cross Connect	109,495	-	109,495	639,501	-
Water & Waste Water	Water - Proserpine Scheme	4067	Renwick Rd Trunk Water Main	189,663	-	189,663	287,590	-
Water & Waste Water	Water - Proserpine Scheme	4291	Proserpine Taylor to Horsford and Fuljames LGIP	198,465	-	198,465	207,475	-
Water & Waste Water	Water - Proserpine Scheme	4292	Proserpine PRV to Taylor St LGIP	197,710	-	197,710	102,290	525,000
Water & Waste Water	Water - Proserpine Scheme	4293	Proserpine HL Res Trunk Water Main	208,460	-	208,460	2,472,079	-
Water & Waste Water	Water - Proserpine Scheme	8931	Proserpine WTP Additional Raw Water Supply	1,450,654	-	1,450,654	264,347	-
Water & Waste Water	Water - Proserpine Scheme	Starts Yr 2 .76	Proserpine Water Tower GL Reservoir & Pump System Upgrade	-	-	-	805,295	2,086,732
Water & Waste Water	Water - Region Wide	4055	Borefield Test Drilling and Design Program	(0)	-	(0)	-	-
Water & Waste Water	Water - Region Wide	4273	Emergent Works Water	96,366	-	96,366	-	-
Water & Waste Water	Water - Region Wide	4274	Minor New & Replacements Water	26,625	-	26,625	-	-
Water & Waste Water	Water - Region Wide	4284	Network SCADA Upgrade Water	99,262	-	99,262	-	-
Water & Waste Water	Water - Region Wide	4285	Emergent Works Water	316,503	-	316,503	269,028	237,377
Water & Waste Water	Water - Region Wide	4287	Facilities Instrumentation Electrical & Control Renewals Water	130,000	-	130,000	111,437	423,349
Water & Waste Water	Water - Region Wide	4288	Regional Valve Program - Water	30,000	-	30,000	22,935	25,020
Water & Waste Water	Water - Region Wide	4294	Minor New & Replacements Water	250,000	-	250,000	260,625	-
Water & Waste Water	Water - Region Wide	Starts Yr 2 .73	Regional Water Main Renewals (Passage Ave)	-	-	-	350,000	-
Water & Waste Water	Water - Region Wide	Starts Yr 2 .74	Regional District and Water Meter Renewals	-	-	-	412,000	642,500
Water & Waste Water	Water - Region Wide	Starts Yr 3 .35	Water Pump Replacement	-	-	-	-	40,500
Water & Waste Water	Water - Region Wide	Starts Yr 3 .36	Network Instrumentation Electrical & Control Renewals Water	-	-	-	-	239,795
Water & Waste Water	Water - Region Wide	Starts Yr 3 .37	Proserpine to Bowen Pipeline Renewal & Access work	-	-	-	-	104,250
* Water & Waste Water	Water - Region Wide	Starts Yr 3 .38	Bore Renewal Program (Bore 2 Replacement)	80,000	-	80,000	218,977	-
* Water & Waste Water	Water - Region Wide	Starts Yr 3 .39	Bore Renewal Program (Bore 3 Replacement)	80,000	-	80,000	186,780	-
Water & Waste Water Total				12,255,514	(560,818)	11,694,696	24,882,565	11,030,845
Waste	Waste - Bowen Facility	4278	Landfill Bowen Leachate treatment infrastructure upgrade	108,716	-	108,716	1,850,000	-
Waste	Waste - Bowen Facility	4280	Landfill Bowen Sediment Ponds Remediation	99,340	-	99,340	650,000	-
Waste	Waste - Bowen Facility	9157	Landfill Bowen Legacy cell leachate containment & monitoring	180,399	-	180,399	-	-
Waste	Waste - Bowen Facility	Starts Yr 2 .95	Landfill Bowen Resource Recovery Area	-	-	-	250,000	-
Waste	Waste - Bowen Facility	4342	Construction Cell 2 (A&B)	150,000	-	150,000	6,000,000	-
Waste	Waste - Kelsey Creek Facility	4046	Landfill Kelsey Cell 6	3,726,117	200,000	3,926,117	-	-
Waste	Waste - Kelsey Creek Facility	4049	Landfill Kelsey RRA and Transfer Site	185,010	-	185,010	167,790	-
Waste	Waste - Kelsey Creek Facility	4051	Landfill Kelsey Upgrade Sediment Pond	25,116	-	25,116	302,675	-
* Waste	Waste - Kelsey Creek Facility	4322	Landfill Kelsey Creek - Leachate Pre-treatment facility & reticulation (WFQ)	525,000	(193,486)	331,514	1,193,486	-
Waste	Waste - Region Wide	4203	Fencing Renewals Program	103,009	-	103,009	25,000	25,000
Waste	Waste - Transfer Stations	4048	Transfer Station Cannonvale Tipping Shed Drainage	26,600	-	26,600	22,575	250,000
Waste	Waste - Transfer Stations	4276	Transfer Station Cannonvale Stormwater Drainage	5,630	-	5,630	19,370	-
Waste	Waste - Transfer Stations	4277	Transfer Station Collinsville Upgrades	171,205	(163,384)	7,821	163,384	-
Waste	Waste - Transfer Stations	Starts Yr 2 .96	Transfer Station Kelsey Bulk Waste Changes	-	-	-	300,000	-
Waste	Waste - Transfer Stations	Starts Yr 2 .97	Transfer Station Dingo Beach Fence & Gate System	-	-	-	20,000	-
Waste	Waste - Transfer Stations	Starts Yr 3 .57	Transfer Station - Cannonvale - Waste Oil Shed	-	-	-	-	25,000
Waste	Waste - Transfer Stations	Starts Yr 3 .58	Transfer Station - Collinsville _Recycled water	-	-	-	-	15,000
Waste Total				5,306,142	(156,870)	5,149,272	10,964,280	315,000

* Asterisk indicates that a project is subject to grant funding

Program	Category	Job Number	Description	\$ Current Budget 2024.25	\$ Budget Review Movement	\$ Revised Budget 2024.25	\$ YR2 Budget 2025.26	\$ YR3 Budget 2026.27
* Flood Damage	Disaster Recovery	DRFA 2023	DRFA 2022.23 Event	26,409,605	194,707	26,604,312	-	-
Flood Damage Total				26,409,605	194,707	26,604,312	-	-
Total Capital Budget				89,291,106	(548,706)	88,742,400	100,822,471	93,640,359
				62,881,502				
Waste Remediation	Waste - Transfer Stations	Starts Yr 3 .59	Transfer Station - Dingo Beach - Construct Cap and Stormwater Infrastructure	-	-	-	-	165,612
Waste Remediation	Waste - Kelsey Creek Facility	4281	Landfill Kelsey Closed Cell 1 to 4 Fence Replacement	238,748	-	238,748	-	-
Waste Remediation	Waste - Kelsey Creek Facility	9099	Landfill Kelsey Closed Cell 1 to 4	129,021	-	129,021	94,568	97,627
Waste Remediation	Waste - Kelsey Creek Facility	4068	Landfill Kelsey Closed Cell 1 to 4 Capping Stage 2	150,000	-	150,000	4,150,000	-
Waste Remediation	Waste - Kelsey Creek Facility	Starts Yr 3 .56	Landfill - Kelsey Creek - Stormwater and Leachate Management - EIC	-	-	-	-	66,245
Waste Remediation	Waste - Bowen Facility	4078	Landfill Bowen Closed Cell 1 Capping Stage 2	1,500,000	-	1,500,000	5,200,000	-
Waste Remediation	Waste - Bowen Facility	9100	Landfill Bowen Closed Cell 1	234,196	-	234,196	176,324	116,321
Waste Remediation	Waste - Bowen Facility	9156	Bowen Landfill - Capping Stage 1, clean water diversion	211,229	-	211,229	-	-
Waste Remediation	Waste - Bowen Facility	Starts Yr 3 .54	Cell 1A,B,C + Remediation/Localised Cut off trench of Leachate Ingress	-	-	-	-	60,000
Waste Remediation	Waste - Bowen Facility	Starts Yr 3 .55	Landfill - Bowen Cell 1A,B,C - Design Final Cap	-	-	-	-	22,082
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .84	Legacy Landfill Dingo Beach Fence	-	-	-	140,000	-
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .85	Legacy Landfill Merinda	-	-	-	32,473	6,624
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .86	Legacy Landfill Wilson Beach	-	-	-	4,871	4,968
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .87	Legacy Landfill Walker Street	-	-	-	29,226	3,312
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .88	Legacy Landfill Dingo Beach	-	-	-	12,773	6,624
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .89	Legacy Landfill Gumlu	-	-	-	3,247	-
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .90	Legacy Landfill Hay Street	-	-	-	28,143	11,041
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .91	Legacy Landfill Heronvale	-	-	-	3,247	6,624
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .92	Legacy Landfill Jubilee Pocket	-	-	-	54,122	60,724
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .93	Legacy Landfill Corduroy Creek	-	-	-	15,154	4,416
Waste Remediation	Legacy Waste Facility	Starts Yr 2 .94	Legacy Landfill Guthalungra	-	-	-	8,118	1,656
Waste Remediation	Legacy Waste Facility	Starts Yr 3 .50	Gas Monitoring Assessment & Co	-	-	-	-	110,408
Waste Remediation	Legacy Waste Facility	Starts Yr 3 .51	Gas Monitoring Infrastructure	-	-	-	-	55,204
Waste Remediation	Legacy Waste Facility	Starts Yr 3 .52	Legacy Landfill - Jubilee Pocket - Add/Replace groundwater monitoring bores	-	-	-	-	49,684
Waste Remediation	Legacy Waste Facility	Starts Yr 3 .53	Wilson Beach-Reshape capping	-	-	-	-	55,204
Total Remediation Budget				2,463,194	-	2,463,194	9,952,266	904,376
Total Capital and Remediation Budget 2024.25 plus 2 years				91,754,300	(548,706)	91,205,594	110,774,737	94,544,735

WHITSUNDAY REGIONAL COUNCIL
Financial Ratios of the Budget
For the year ended 30 June :

Type	Measure	Target (Tier4)	Period	Audit Act 2024 %	Orig Bud 2025 %	AmendBud 2025 %	2025/26 %	2026/27 %	2027/28 %	2028/29 %	2029/30 %	2030/31 %	2031/32 %	2032/33 %	2033/34 %
Financial Capacity	Council-Controlled Revenue	N/A		87%	84%	84%	86%	87%	88%	88%	88%	89%	89%	90%	90%
Operating	Operating Surplus Ratio	Greater than 0%	Current Year	-1.84%	0.15%	-2.22%	0.82%	1.35%	1.39%	1.37%	1.41%	1.30%	1.34%	1.51%	1.75%
			5 Year Average						-0.16%	0.54%	1.27%	1.37%	1.36%	1.39%	1.46%
Performance	Operating Cash Ratio	Greater than 0%	Current Year	21%	24%	22%	25%	25%	25%	25%	24%	24%	24%	24%	23%
			5 Year Average						24%	24%	25%	25%	25%	24%	24%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months		12.22	9.00	9.18	6.27	5.15	5.29	5.48	5.35	5.22	4.98	5.07	5.30
Asset Management	Asset Sustainability Ratio	Greater than 80%	Current Year	128%	191%	247%	140%	108%	146%	157%	67%	118%	110%	78%	85%
			5 Year Average						159%	160%	124%	119%	120%	106%	92%
	Asset Consumption Ratio	Greater than 60%	Current Year	69%	71%	67%	67%	67%	66%	66%	64%	63%	62%	61%	60%
			5 Year Average						67.11%	66.66%	66.66%	66.04%	65.28%	64.39%	63.32%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	Current Year	2.04	1.55	1.65	1.35	1.12	0.94	0.87	0.79	0.67	0.57	0.48	0.40
			5 Year Average						1.41	1.15	1.07	0.92	0.81	0.69	0.60

Data Provided from Australian Bureau of Statistics				Audit Act 2024 %	Orig Bud 2025 %	AmendBud 2025 %	2025/26 %	2026/27 %	2027/28 %	2028/29 %	2029/30 %	2030/31 %	2031/32 %	2032/33 %	2033/34 %
Financial Capacity	Population Growth	Forecast	Annual		1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
	Population Growth	Historical 5 Year Average	Between 2018 & 2022	2.3%											

% of Rates & Utilities Charges Movement	2024/25 %	2025/26 %	2026/27 %	2027/28 %	2028/29 %	2029/30 %	2030/31 %	2031/32 %	2032/33 %	2033/34 %
Net rates & utility charges original budget prior year	101,372,667	108,818,028	114,540,554	120,603,924	124,847,709	129,243,879	133,798,027	138,580,651	143,470,280	148,535,950
Net rates & utility charges budgeted for current year	108,818,028	114,540,554	120,603,924	124,847,709	129,243,879	133,798,027	138,580,651	143,470,280	148,535,950	154,784,133
Change rates and utility chages net of discounts	7,508,839	5,722,526	6,063,370	4,243,785	4,396,170	4,554,148	4,782,624	4,889,629	5,065,670	6,248,183
Percentage change	7.4%	5.3%	5.3%	3.5%	3.5%	3.5%	3.6%	3.5%	3.5%	4.2%