

ANNUAL BUDGET

2025/26



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Disclaimer

The information contained in this document is for general guidance only. It is not professional advice and should not be used, relied upon or treated as a substitute for specific professional advice. Given the changing nature of laws, rules and regulations, and the inherent hazards of electronic communication, there may be delays, omissions or inaccuracies in information contained in this document.

The model budget, including financial statements, has been prepared in accordance with the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*. While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

Mayor and CEO's introduction

On behalf of the Councillors, we present the 2025-26 Annual Budget for West Wimmera Shire Council. This budget reflects a responsible, considered approach to planning in a challenging financial environment, with a clear focus on sustainability, service delivery, and the effective use of available resources.

The 2025-26 Budget continues to advance Council's strategic goals under the following five pillars:

1. Liveable and healthy community
2. Diverse and prosperous economy
3. Sustainable environment
4. Good governance
5. Our commitment

This budget prioritises financial sustainability while continuing to invest in critical infrastructure and community assets. In comparison to previous years, the 2025-26 capital works program has been scaled back to align with available funding. An allowance has been made for Council to pursue further opportunities for external funding throughout the year.

Council will transition out of aged and disability services and the budget includes provisions to support this process. This transition allows Council to refocus on delivering core local government responsibilities and strengthening financial viability into the future.

Our focus remains on maximising the efficiency of Council resources. This includes delivering more projects using Council's own staff, plant and equipment wherever practical, building internal capability, and optimising value for money.

Despite the current funding constraints affecting regional and rural councils, West Wimmera Shire Council remains committed to pursuing state and federal funding opportunities to supplement our investment in local infrastructure and community development.

The 2025-26 capital works program totals approximately \$4.26 million, with 93% allocated to the renewal of critical infrastructure and 7% to the upgrade and development of existing assets. Priority projects include improvements to roads preservation of council asset infrastructure, and community spaces.

Council's commitment to maintaining financial discipline is reflected in every aspect of this budget. We continue to strengthen internal processes, refine project planning, and identify opportunities for alternative revenue where appropriate. The allocation of resources in this budget supports our goal of delivering services in a financially responsible and community-focused way.

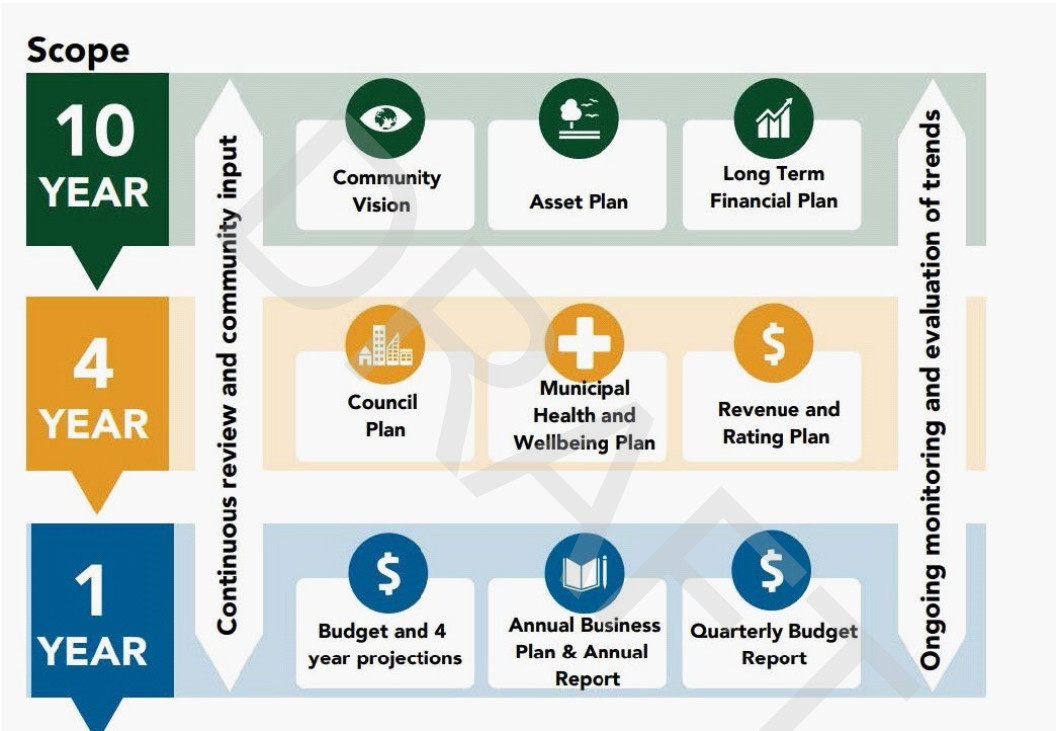
We thank our community for its continued support and engagement as we work to deliver this budget. Together, we will navigate the challenges ahead and continue to build a thriving and resilient West Wimmera.

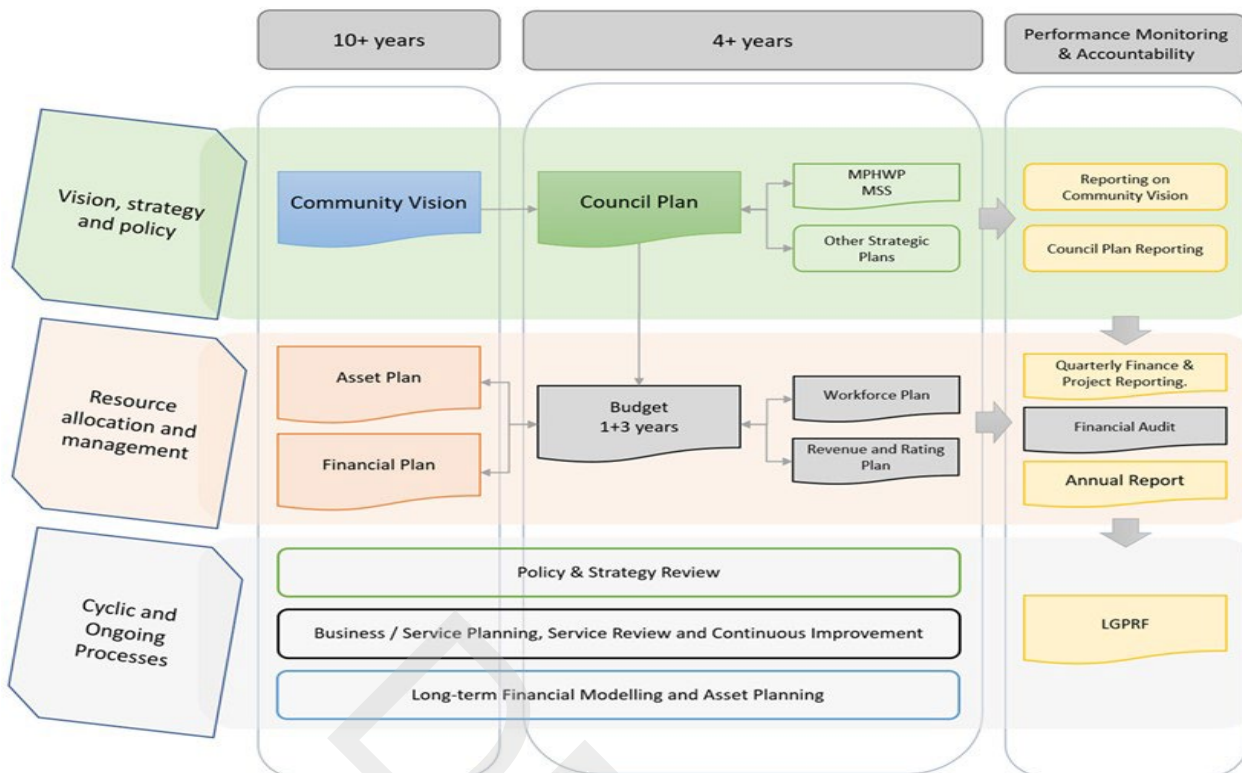
1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (budget) and then holding itself accountable (Annual Report).

1.1 Legislative planning and accountability framework

The budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.





Source: Department of Jobs, Precincts and Regions

The timing of each component of the integrated strategic planning and reporting framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services, such as animal management, local roads, food safety and statutory planning, most Council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a council's adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our vision

Our West Wimmera community is healthy, thriving, diverse, harmonious, prosperous, and selfsustaining, with regional and global connectivity.

Our values

Innovative - We will proactively respond to change, are optimistic about our future and pursue continuous improvement in everything that we do.

Accountable - We will be responsible, take ownership of our actions and are committed to good governance, excellence, transparency, achievement of goals, and advocating for our community.

Collaborative - We will actively and openly consult with you and work constructively with community organisations, agencies, the business community, and other levels of government to our community's benefit.

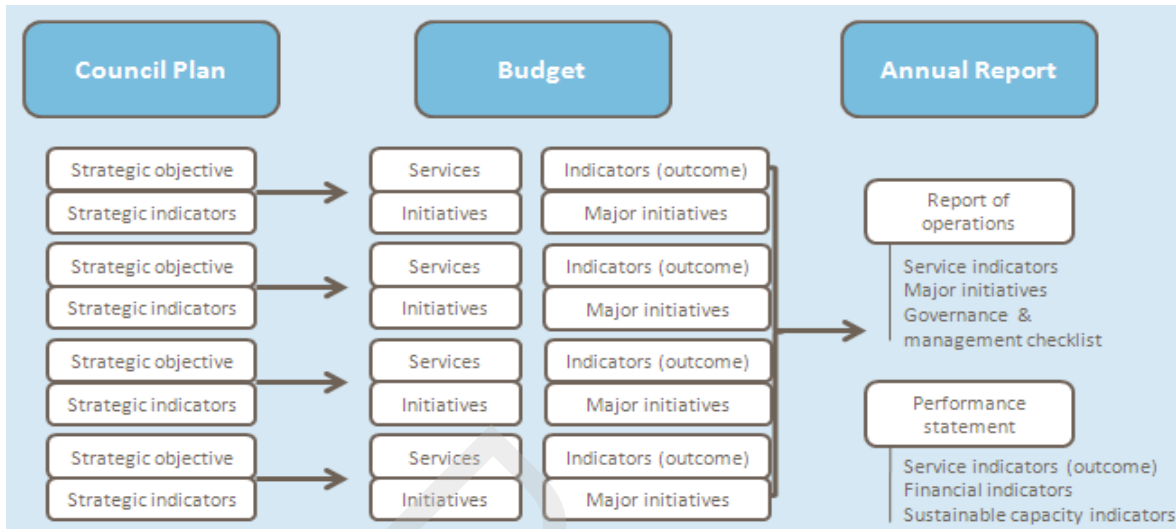
United - We will do everything within our ability to encourage and form trusting relationships, to work together as one team to achieve our goals and advocate for 'one West Wimmera'.

1.3 Strategic objectives

Strategic Objective	Description
Liveable and healthy community	The health and prosperity of our community is paramount. We will work together to build strong and engaged communities where diversity, participation and healthy lifestyles are encouraged and valued. Our community will be supported, safe and inclusive. Council will work with our partners to ensure we have access to the right housing, health, education, community and recreation facilities and equitable quality services. We will seek to inspire, engage and connect with our community knowing that working collaboratively can achieve more and deliver better outcomes.
Diverse and prosperous economy	Our future is reliant on growing a diverse and viable economic base that attracts investment and jobs and takes advantage of our natural assets. We will embrace and develop new ideas and approaches to create a vibrant community with opportunities for all, whilst building on our strengths in agriculture and supporting our town centres. To be successful we must take the lead in retaining existing employment opportunities and in attracting new and diverse opportunities, particularly for young people and families. Physical connections in our community are vital and we will pursue sustainable improvements to our road network and advocate for broader road and public transport improvements. We will support the development of tourism and leverage the potential of our history and environment to promote our place in regional tourism.
Sustainable environment	Sustainability in West Wimmera is about making decisions now that mean we can hand the shire to future generations in a better condition than it is in today. Our focus will be on thoughtful environmental custodianship seeking to responsibly meet our future food, energy and waste needs. Water security underpins our way of life and is essential for our future. We will consider and promote innovative and sustainable waste management options for our community. Support for the agricultural sector will include advocacy on matters of importance to the sector that enable sustainable land management. Our natural areas, lakes and wetlands are highly valued for their environmental and recreational values and we will partner with others to promote and maintain these special assets.
Good governance	In delivering good governance, Council has an opportunity to share with the community the challenges for future service planning and provision. Active community participation in engagement processes and transparent decision making will give insights and confidence that engagement has informed decision making. Council's leadership will focus on developing a high performing and sustainable organisation that is customer focused and delivers responsive services. The provision of timely community information and a commitment to excellence and responsible financial management are paramount. Financial sustainability will be maintained through effective use of Council's resources and assets and prudent management of risk.
Our Commitment	We will proactively drive and live our values: Innovative, Accountable, United and Collaborative.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the budget for the 2025/26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the budget and report against them in its annual report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the budget and the annual report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic objective 1: Liveable and healthy community

The health and prosperity of our community is paramount. We will work together to build strong and engaged communities where diversity, participation and healthy lifestyles are encouraged and valued.

Our community will be supported, safe and inclusive. Council will work with our partners to ensure we have access to the right housing, health, education, community and recreation facilities and equitable quality services. We will seek to inspire, engage and connect with our community knowing that working collaboratively can achieve more and deliver better outcomes.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Parks and reserves	Maintenance of community green spaces and community reserves.	<i>Inc</i>	3	18	-
		<i>Exp</i>	581	535	701
		<i>Surplus / (deficit)</i>	(578)	(517)	(701)
Projects and innovation	Development and delivery of community projects.	<i>Inc</i>	1,412	858	1,726
		<i>Exp</i>	4,205	1,319	2,499
		<i>Surplus / (deficit)</i>	(2,793)	(461)	(773)
Community support and wellbeing	Aged, maternity and early education services.	<i>Inc</i>	1,031	2,131	1,711
		<i>Exp</i>	1,732	2,150	1,847
		<i>Surplus / (deficit)</i>	(701)	(19)	(136)
Aerodromes	Maintenance of shire aerodromes	<i>Inc</i>	-	-	-
		<i>Exp</i>	15	15	1
		<i>Surplus / (deficit)</i>	(15)	(15)	(1)
Buildings and property	Maintenance and preservation of shire buildings and properties inclusive of community amenities	<i>Inc</i>	-	25	23
		<i>Exp</i>	899	577	900
		<i>Surplus / (deficit)</i>	(899)	(552)	(877)
Bridges and culverts	Maintenance and preservation of shire bridges and culverts	<i>Inc</i>	-	-	-
		<i>Exp</i>	12	43	14
		<i>Surplus / (deficit)</i>	(12)	(43)	(14)
Assets and engineering	Administration and design of major infrastructure	<i>Inc</i>	467	5	-
		<i>Exp</i>	1,128	775	694

		<i>Surplus / (deficit)</i>	(661)	(770)	(694)
Private works	Provision of private road and civil works in conjunction with partners	<i>Inc</i>	5	1,018	1,230
		<i>Exp</i>	1	800	1,208
		<i>Surplus / (deficit)</i>	4	218	22
Roads and footpaths	Maintenance and preservation of shire roads and footpaths	<i>Inc</i>	4,686	4,706	3,478
		<i>Exp</i>	3,247	2,379	1,616
		<i>Surplus / (deficit)</i>	1,439	2,327	1,862
Facilities and quality	Administration relating to the use, running and contracting of Council facilities for the public consumption.	<i>Inc</i>	109	166	188
		<i>Exp</i>	500	503	840
		<i>Surplus / (deficit)</i>	(391)	(337)	(652)
Depot operations	Support services in relation to works teams.	<i>Inc</i>	6	4	96
		<i>Exp</i>	2,677	836	1,532
		<i>Surplus / (deficit)</i>	(2,671)	(832)	(1,436)

Major initiatives

- 1) Delivery of Edenhope Recreation Reserve Football Change Rooms
- 2) Delivery of Goroke Kindergarten Playground Upgrade

Other initiatives

- 3) Delivery of Kaniva Dog Park
- 4) Delivery of Kaniva Depot Remediation Work
- 5) Delivery of Councils Community Grants Programs

Service performance outcome indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Roads	Condition	100%	100%	100%
Aquatic facilities	Utilisation	3.41	3.35	3.5
Libraries	Participation	23.37%	23.07%	23.50%
Maternal and Child Health	Participation	100%	100%	100%

* refer to table at end of section 2.5 for information on the calculation of service performance outcome indicators

2.2 Strategic objective 2: Diverse and prosperous economy

Our future is reliant on growing a diverse and viable economic base that attracts investment and jobs and takes advantage of our natural assets. We will embrace and develop new ideas and approaches to create a vibrant community with opportunities for all, whilst building on our strengths in agriculture and supporting our town centres. To be successful we must take the lead in retaining existing employment opportunities and in attracting new and diverse opportunities, particularly for young people and families. Physical connections in our community are vital and we will pursue sustainable improvements to our road network and advocate for broader road and public transport improvements. We will support the development of tourism and leverage the potential of our history and environment to promote our place in regional tourism.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Community development	Provision of community events, tourism, art and cultural events and facilities.	<i>Inc</i>	108	54	35
		<i>Exp</i>	1,032	1,054	1,120
		<i>Surplus/ (deficit)</i>	(924)	(1,000)	(1,085)

Major initiatives

- 1) Mooree Road reconstruction and widening
- 2) Delivery of Councils annual resheet and reseal program

Other initiatives

- 3) Local roads railway crossings – signage and speed limits
- 4) Lake Street Edenhope wombat crossing and speed limit

2.3 Strategic objective 3: Sustainable environment

Sustainability in West Wimmera is about making decisions now that mean we can hand the shire to future generations in a better condition than it is in today. Our focus will be on thoughtful environmental custodianship seeking to responsibly meet our future food, energy and waste needs. Water security underpins our way of life and is essential for our future. We will consider and promote innovative and sustainable waste management options for our community. Support for the agricultural sector will include advocacy on matters of importance to the sector that enable sustainable land management. Our natural areas, lakes and wetlands are highly valued for their environmental and recreational values and we will partner with others to promote and maintain these special assets.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Emergency management	Council's response to natural disasters and major events.	<i>Inc</i>	-	10	-
		<i>Exp</i>	5	61	20
		<i>Surplus/ (deficit)</i>	(5)	(51)	(20)
Waste management	Provision of Council run transfer stations and kerbside waste collection	<i>Inc</i>	149	97	105
		<i>Exp</i>	708	1,130	1,174
		<i>Surplus/ (deficit)</i>	(559)	(1,033)	(1,069)
Development services	Provision of and enforcement of local	<i>Inc</i>	694	196	329

laws including, animal registration, food safety, building and planning services.	<i>Exp</i>	1,141	1,230	1,318
	<i>Surplus/ (deficit)</i>	(447)	(1,034)	(989)

Major initiatives

- 1) Develop waste management plan & feasibility
- 2) Deliver Council roadside weeds and pest program

Other initiatives

- 3) Landcare Facilitator – Community Capacity Building program

Service performance outcome indicators

Service	Indicator	2023/24	2024/25	2025/26
		Actual	Forecast	Budget
Food safety	Health and safety			
		100%	100%	100%
Animal management	Health and safety			
		0	0	0
Waste management	Waste diversion			
		12.87%	50%	50%
Statutory planning	Service standard			
		62.50%	80	70

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.4 Strategic objective 4: Good governance

In delivering good governance, Council has an opportunity to share with the community the challenges for future service planning and provision. Active community participation in engagement processes and transparent decision making will give insights and confidence that engagement has informed decision making. Council's leadership will focus on developing a high performing and sustainable organisation that is customer focused and delivers responsive services. The provision of timely community information and a commitment to excellence and responsible financial management are paramount. Financial sustainability will be maintained through effective use of Council's resources and assets and prudent management of risk.

Services

Service area	Description of services provided		2023/24	2024/25	2025/26
			Actual \$'000	Forecast \$'000	Budget \$'000
Contracts and procurement	Administration of Council contracts and procurement	<i>Inc</i>	-	-	-
		<i>Exp</i>	229	95	193
		<i>Surplus/ (deficit)</i>	(229)	(95)	(193)
Human resources	Provision of internal human resources services	<i>Inc</i>	-	-	-
		<i>Exp</i>	229	150	340
		<i>Surplus/ (deficit)</i>	(229)	(150)	(340)
Occupational health, safety and services	Provision of internal OHS and risk services	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,568	550	742
		<i>Surplus/ (deficit)</i>	(1,568)	(550)	(742)
Corporate and leadership services	Provision of internal finance, rates and leadership	<i>Inc</i>	228	4,218	193
		<i>Exp</i>	1,243	2,049	2,349
		<i>Surplus/ (deficit)</i>	(1,015)	2,169	(2,156)
Governance	Provision of internal governance services	<i>Inc</i>	-	-	-
		<i>Exp</i>	924	1,429	1,665
		<i>Surplus/ (deficit)</i>	(924)	(1,429)	(1,665)

Major initiatives

- 1) Complete the 2025-2029 Council Plan & Health and Wellbeing Plan (included in Council Plan)
- 2) Complete long-term financial plan
- 3) Transition aged & disability care service to new provider by October 2025

Other initiatives

- 4) Prepare Advocacy Plan for West Wimmera

Service performance outcome indicators

Service	Indicator	2023/24	2024/25	2025/26
		Actual	Forecast	Budget

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.5 Strategic objective 5: Our commitment

All service areas are charged with the responsibility to proactively drive and live our values: Innovative, Accountable, United and Collaborative.

Service performance outcome indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100

Participation in the MCH service by
Aboriginal children. (Percentage of
Aboriginal children enrolled who participate in
the MCH service)

[Number of Aboriginal children who attend
the MCH service at least once (in the
financial year) / Number of Aboriginal children
enrolled in the MCH service] x100

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2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Liveable and healthy community	(3,400)	11,852	8,452
Diverse and prosperous economy	(1,085)	1,120	35
Sustainable environment	(2,078)	2,512	434
Good governance	(5,096)	5,289	193
Our Commitment	-	-	-
Total	(11,659)	20,773	9,114
Expenses added in:			
Depreciation	8,369		
Finance costs	80		
Others	-		
Surplus/(Deficit) before funding sources	(20,108)		
Funding sources added in:			
Rates and charges revenue	8,396		
Waste charge revenue	810		
Financial Assistance Grants	7,291		
Total funding sources	16,497		
Operating surplus/(deficit) for the year	(3,611)		

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 has been supplemented with projections to 2028/29

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

Comprehensive Income Statement
Balance Sheet
Statement of Changes in Equity
Statement of Cash Flows
Statement of Capital Works
Statement of Human Resources

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Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections 2026/27 \$'000 2027/28 \$'000 2028/29 \$'000		
NOTES						
Income / Revenue						
Rates and charges	4.1.1	8,942	9,226	9,503	9,788	10,081
Statutory fees and fines	4.1.2	150	172	177	182	188
User fees	4.1.3	779	596	614	632	651
Grants - operating	4.1.4	10,271	10,015	9,137	9,411	9,694
Grants - capital	4.1.4	4,028	3,758	3,865	3,056	3,056
Contributions - monetary	4.1.5	189	302	-	-	-
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(263)	115	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	4.1.6	1,886	1,428	1,471	1,515	1,560
Total income / revenue		25,982	25,612	24,767	24,585	25,231
Expenses						
Employee costs	4.1.7	11,385	11,301	11,640	11,989	12,349
Materials and services	4.1.8	10,080	8,768	7,496	7,721	7,953
Depreciation	4.1.9	8,050	8,369	8,700	9,044	9,388
Amortisation - intangible assets	4.1.10	-	-	-	-	-
Depreciation - right of use assets	4.1.11	-	-	-	-	-
Allowance for impairment losses		-	-	-	-	-
Borrowing costs		-	80	72	64	56
Finance costs - leases		-	-	-	-	-
Other expenses	4.1.12	464	705	726	748	770
Total expenses		29,979	29,223	28,635	29,566	30,516
Surplus/(deficit) for the year		(3,997)	(3,611)	(3,868)	(4,982)	(5,285)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		-	10,296	16,114	10,928	11,191
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)						
Total other comprehensive income		-	10,296	16,114	10,928	11,191
Total comprehensive result		(3,997)	6,685	12,246	5,946	5,906

Balance Sheet

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	Projections 2027/28 \$'000	2028/29 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		8,003	7,640	7,642	7,962	8,169
Trade and other receivables		525	525	551	579	608
Other financial assets		-	-	-	-	-
Inventories		135	135	135	135	135
Prepayments		-	-	-	-	-
Non-current assets classified as held for sale		-	-	-	-	-
Contract assets		1,446	-	-	-	-
Other assets		-	-	-	-	-
Total current assets	4.2.1	10,109	8,300	8,328	8,676	8,912
Non-current assets						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		271,292	268,694	271,433	269,451	267,388
Right-of-use assets	4.2.4	-	-	-	-	-
Investment property		-	-	-	-	-
Intangible assets		-	-	-	-	-
Total non-current assets	4.2.1	271,292	268,694	271,433	269,451	267,388
Total assets		281,401	276,994	279,761	278,127	276,300
Liabilities						
Current liabilities						
Trade and other payables		2,100	1,800	1,500	1,500	1,500
Trust funds and deposits		480	180	180	180	180
Contract and other liabilities		1,416	-	-	-	-
Provisions		2,229	2,340	2,457	2,580	2,709
Interest-bearing liabilities	4.2.3	500	500	500	500	500
Lease liabilities	4.2.4	-	-	-	-	-
Total current liabilities	4.2.2	6,725	4,820	4,637	4,760	4,889
Non-current liabilities						
Provisions		377	396	416	436	458
Interest-bearing liabilities	4.2.3	4,500	4,000	3,500	3,000	2,500
Lease liabilities	4.2.4	-	-	-	-	-
Total non-current liabilities	4.2.2	4,877	4,396	3,916	3,436	2,958
Total liabilities		11,602	9,216	8,553	8,197	7,848
Net assets		269,799	267,778	271,208	269,930	268,453
Equity						
Accumulated surplus		34,376	30,379	26,511	21,530	16,244
Reserves		235,423	245,719	261,833	272,761	283,952
Total equity		269,799	267,778	271,208	269,930	268,453

Statement of Changes in Equity

For the four years ending 30 June 2029

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2025 Forecast Actual					
Balance at beginning of the financial year		269,296	33,873	235,423	-
Surplus/(deficit) for the year		-	(3,997)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		265,299	29,876	235,423	-
2026 Budget					
Balance at beginning of the financial year		265,299	29,876	235,423	-
Surplus/(deficit) for the year		6,685	(3,611)	10,296	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year	4.3.2	271,984	26,265	245,719	-
2027					
Balance at beginning of the financial year		271,984	26,265	245,719	-
Surplus/(deficit) for the year		12,246	(3,868)	16,114	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		284,230	22,397	261,833	-
2028					
Balance at beginning of the financial year		284,230	22,397	261,833	-
Surplus/(deficit) for the year		5,946	(4,982)	10,928	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		290,177	17,416	272,761	-
2029					
Balance at beginning of the financial year		290,177	17,416	272,761	-
Surplus/(deficit) for the year		5,906	(5,285)	11,191	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		296,082	12,130	283,952	-

Statement of Cash Flows

For the four years ending 30 June 2029

	Notes	Forecast	Budget	Projections		
		Actual				
		2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		8,742	9,226	9,477	9,760	10,053
Statutory fees and fines		163	172	177	182	188
User fees		779	596	614	632	651
Grants - operating		10,554	8,599	9,137	9,411	9,694
Grants - capital		2,388	5,474	3,865	3,056	3,056
Contributions - monetary		416	-	-	-	-
Interest received		291	-	-	-	-
Dividends received		-	-	-	-	-
Trust funds and deposits taken		-	-	-	-	-
Other receipts		1,577	1,428	1,471	1,515	1,560
Net GST refund / payment		1,520	904	777	772	795
Employee costs		(10,862)	(11,164)	(11,496)	(11,838)	(12,349)
Materials and services		(12,103)	(9,945)	(8,546)	(8,493)	(8,748)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		(29)	-	-	-	-
Other payments		(464)	(705)	(726)	(748)	(770)
Net cash provided by/(used in) operating activities	4.4.1	2,972	4,585	4,749	4,250	4,130
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(8,355)	(4,275)	(4,425)	(3,616)	(3,616)
Proceeds from sale of property, infrastructure, plant and equipment		-	250	250	250	250
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Loans and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(8,355)	(4,025)	(4,175)	(3,366)	(3,366)
Cash flows from financing activities						
Finance costs		-	(80)	(72)	(64)	(56)
Proceeds from borrowings		5,000	-	-	-	-
Repayment of borrowings		-	(500)	(500)	(500)	(500)
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	5,000	(580)	(572)	(564)	(556)
Net increase/(decrease) in cash & cash equivalents		(383)	(20)	2	320	208
Cash and cash equivalents at the beginning of the financial year		8,043	7,660	7,640	7,642	7,962
Cash and cash equivalents at the end of the financial year		7,660	7,640	7,642	7,962	8,169

Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Land improvements		-	-	-	-	-
Total land		-	-	-	-	-
Buildings		701	283	-	-	-
Heritage buildings		-	-	-	-	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		701	283	-	-	-
Total property		701	283	-	-	-
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		1,643	-	500	500	500
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		23	-	-	-	-
Library books		-	-	-	-	-
Total plant and equipment		1,666	-	500	500	500
Infrastructure						
Roads		5,340	3,573	3,865	3,056	3,056
Bridges		20	-	-	-	-
Footpaths and cycleways		156	10	10	10	10
Drainage		12	30	30	30	30
Recreational, leisure and community facilities		385	259	-	-	-
Waste management		-	-	-	-	-
Parks, open space and streetscapes		-	110	20	20	20
Aerodromes		-	-	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		55	10	-	-	-
Total infrastructure		5,968	3,992	3,925	3,116	3,116
Total capital works expenditure	4.5.1	8,335	4,275	4,425	3,616	3,616
Represented by:						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		7,180	3,992	3,925	3,116	3,116
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		1,155	283	500	500	500
Total capital works expenditure	4.5.1	8,335	4,275	4,425	3,616	3,616
Funding sources represented by:						
Grants		3,581	3,478	3,865	3,056	3,056
Contributions		200	299	-	-	-
Council cash		(446)	498	560	560	560
Borrowings		5,000	-	-	-	-
Total capital works expenditure	4.5.1	8,335	4,275	4,425	3,616	3,616 -

Statement of Human Resources

For the four years ending 30 June 2029

	Forecast	Budget	Projections		
	Actual				
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	11,385	11,301	11,640	11,989	12,349
Employee costs - capital	832	818	843	868	894
Total staff expenditure	12,217	12,119	12,483	12,857	13,243
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	107.9	103.3	101.7	101.7	101.7
Total staff numbers	107.9	103.3	101.7	101.7	101.7

A summary of human resources expenditure categorised according to the organisational structure of Council is included below:

Department	Budget	Comprises			
		Permanent			
	2025/26	Full Time	Part time	Casual	Temporary
	\$'000	\$'000	\$'000	\$'000	\$'000
Organisational Leadership	1,078	992	86	-	-
Corporate and Community Services	4,036	1,645	1,982	409	-
Infrastructure Development and Works	6,187	5,344	696	41	106
Total permanent staff expenditure	11,301	7,981	2,764	450	106
Other employee related expenditure	-				
Capitalised labour costs	818				
Total expenditure	12,119				

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Budget	Comprises			
		Permanent			
	2025/26	Full Time	Part time	Casual	Temporary
Organisational Leadership	5.8	5.0	0.8	-	-
Corporate and Community Services	33.2	14.3	16.3	2.7	-
Infrastructure Development and Works	64.2	57.0	5.4	0.8	1.0
Total staff	103.3	76.3	22.5	3.5	1.0

Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2029

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Organisational Leadership				
Permanent - Full time	990	1,020	1,050	1,082
Women	196	202	208	214
Men	794	818	842	868
Persons of self-described gender	0	0	0	0
Permanent - Part time	89	92	94	97
Women	89	92	94	97
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Organisational Leadership	1,079	1,111	1,145	1,179
Corporate and Community Services				
Permanent - Full time	1,645	1,694	1,745	1,798
Women	1,119	1,153	1,187	1,223
Men	526	542	558	575
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,982	2,041	2,103	2,166
Women	1,982	1,986	2,045	2,107
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Corporate and Community Services	3,627	3,736	3,848	3,963
Infrastructure Development and Works				
Permanent - Full time	5,344	6,076	6,259	6,446
Women	1,143	1,177	1,213	1,249
Men	4,201	4,899	5,046	5,197
Persons of self-described gender	0	0	0	0
Permanent - Part time	696	717	738	761
Women	416	428	441	455
Men	280	288	297	306
Persons of self-described gender	0	0	0	0
Total Infrastructure Development and Works	6,040	6,793	6,997	7,207
Casuals, temporary and other expenditure	556	0	0	0
Capitalised labour costs	818	843	868	894
Total staff expenditure	11,302	11,640	11,990	12,349

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Organisational Leadership				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	2.0	2.0	2.0	2.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.8	0.8	0.8	0.8
Women	0.8	0.8	0.8	0.8
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Organisational Leadership	5.8	5.8	5.8	5.8
Corporate and Community Services				
Permanent - Full time	14.3	14.0	14.0	14.0
Women	11.3	11.0	11.0	11.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	16.3	16.0	16.0	16.0
Women	16.3	16.0	16.0	16.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate and Community Services	30.6	30.0	30.0	30.0
Infrastructure Development and Works				
Permanent - Full time	57.0	57.0	57.0	57.0
Women	9.0	9.0	9.0	9.0
Men	48.0	48.0	48.0	48.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	5.4	5.4	5.4	5.4
Women	4.0	4.0	4.0	4.0
Men	1.4	1.4	1.4	1.4
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Infrastructure Development and Works	62.4	62.4	62.4	62.4
Casuals and temporary staff	4.5	3.5	3.5	3.5
Capitalised labour	0.0	0.0	0.0	0.0
Total staff numbers	103.2	101.7	101.7	101.7

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget.

As per the *Local Government Act 2020*, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025/26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.00% in line with the rate cap.

This will raise total rates and charges for 2025/26 to \$9.226

4.1.1(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	2024/25	2025/26	Change	%
	Forecast Actual	Budget		
	\$'000	\$'000	\$'000	
General rates*	7,640	7,875	235	3.08%
Municipal charge*	506	521	15	2.96%
Service rates and charges	792	810	18	2.27%
Special rates and charges	-	20	16	400.00%
Supplementary rates and rate adjustments	3	10	7	233.33%
Interest on rates and charges	-	30	30	
Revenue in lieu of rates	-	-		
Total rates and charges	8,937	9,226	289	3.23%

*These items are subject to the rate cap established under the FGRS

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	2024/25 cents/\$CIV*	2025/26 cents/\$CIV*	Change
General rate for rateable residential properties	0.0012217	0.0013366	9.40%
General rate for rateable commercial properties	0.0012217	0.0013366	9.40%
General rate for rateable industrial properties	0.0012217	0.0013366	9.40%

(* Use CIV or NAV depending on the valuation basis used by the Council)

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
Residential	411	487	76	18.49%
Rural	7,202	7,357	155	2.15%
Commercial	14	16	2	14.29%
Industrial	13	15	2	15.38%
Total amount to be raised by general rates	7,640	7,875	233	0

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	2024/25 Number	2025/26 Number	Change Number	%
Residential	1,768	1,769	1	0.06%
Rural	2,835	2,839	4	0.14%
Commercial	90	88	2	-2.22%
Industrial	81	84	3	3.70%
Total number of assessments	4,774	4,780	6	0.13%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
Residential	335,957	364,522	28,565	8.50%
Rural	5,895,900	5,505,699	390,201	-6.62%
Commercial	11,367	12,115	748	6.58%
Industrial	10,742	11,273	531	4.94%
Total value of land	6,253,966	5,893,609	360,357	-5.76%

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2024/25 \$	Per Rateable Property 2025/26 \$	Change \$	%
Municipal	171	175	4	2.61%

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2024/25 \$	2025/26 \$	Change \$	%
Municipal	506	521	15	2.96%

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year and detailed disclosure of the actual service/s rendered for the amount levied

Type of Charge	Per Rateable Property 2024/25 \$	Per Rateable Property 2025/26 \$	Change \$	%
Bin Collection Charge Urban 120L	383	399	16	4.18%
Bin Collection Charge Rural 120L	445	467	22	4.94%
Bin Collection Charge Commercial 240L	590	620	30	5.08%
Bin Collection Charge Glass 120L	58	60	2	3.45%
Total	1,476	1,546	70	4.74%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2024/25	2025/26	Change	
	\$	\$	\$	%
<i>Bin Collection Charge Urban 120L</i>	513,220	534,660	21,440	4.18%
<i>Bin Collection Charge Rural 120L</i>	89,445	93,867	4,422	4.94%
<i>Bin Collection Charge Commercial 120L</i>	96,170	101,060	4,890	5.08%
<i>Bin Collection Charge Glass 120L</i>	77,720	80,400	2,680	3.45%
Total	776,555	809,987	33,432	4.31%

4.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
<i>General Rates</i>	7,640	7,875	235	3.08%
<i>Municipal Charges</i>	506	521	15	2.96%
<i>Waste management charges</i>	777	810	33	4.31%
Total Rates and charges	8,923	9,206	283	3.18%

4.1.1(l) Fair Go Rates System Compliance

West Wimmera Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2024/25	2025/26
Total Rates	\$ 8,146	\$ 8,396
Number of rateable properties	4,774	4,780.00
Base Average Rate	1.706325932	1.756485356
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$ 1.706700000	\$ 1.756530000
Maximum General Rates and Municipal Charges Revenue	\$ 8,146	\$ 8,396
Budgeted General Rates and Municipal Charges Revenue	\$ 8,146	\$ 8,396
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 8,146	\$ 8,396

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2025/26: estimated \$0 and 2024/25: \$4,644,500)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.2 Statutory fees and fines

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Building, Planning, Food Safety and Registrations fees	144	164	20	13.89%
Administration fees	6	8	2	33.33%
Total statutory fees and fines	150	172	22	14.67%

Statutory fees are forecast to remain consistent in the 2025/26 financial year.

4.1.3 User fees

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Aged, health and early education services	551	313	-238	-43.19%
Waste Management	85	90	5	5.88%
Caravan Park Fees	118	138	20	16.95%
Other	25	55	30	120.00%
Total user fees	779	596	-183	-23.49%

West Wimmera Shire is transitioning out of Aged Care services. The latest date this service will transition will be 30/09/2025. A reduction in user fees has been factored into this budget.

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's budget.

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	11,512	10,892 -	620	-5%
State funded grants	2,787	2,177 -	610	-22%
Total grants received	14,299	13,773 -	526	-4%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	7,433	7,291 -	142	-2%
General home care	440	112 -	328	-75%
Miscellaneous	10	10	-	0%
Recurrent - State Government				
Youth and Early Educaiton	1,015	893 -	122	-12%
Aged care	63	15 -	48	-76%
School crossing supervisors	8	7 -	1	-13%
Libraries	111	- -	111	-100%
Maternal and child health	417	377 -	40	-10%
Recreation	-	-	-	
Community safety	176	165 -	11	-6%
Total recurrent grants	9,673	8,870 -	803	-8%
Non-recurrent - State Government				
Project construction	598	1,144	546	91%
Total non-recurrent grants	598	1,144	546	91%
Total operating grants	10,271	10,014 -	257	-3%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,986	2,445	459	23%
Total recurrent grants	1,986	2,445	459	23%
Non-recurrent - Commonwealth Government				
Buildings	200	1,033	833	417%
Road Construction	1,446	- -	1,446	-100%
Non-recurrent - State Government				
Buildings	396	281 -	115	-29%
Total non-recurrent grants	2,042	1,314 -	728	-36%
Total capital grants	4,028	3,759 -	269	-7%
Total Grants	14,299	13,773 -	526 -	0

Operating grants include monies from State and Commonwealth Government sources for the purposes of funding the delivery of the Council's services to residents.

Capital grants include monies from State and Commonwealth government sources which contributes to funding the capital works program. The amount of capital grants received each year can fluctuate dramatically, depending on the timing of specific projects and state and federal government programs and priorities.

Overall funding levels are projects to fall in 2025/26 financial year. This fall is as a result of delivering significant project upgrades in the past financial year as well as uncertainty in Financial Assistance Grants. The Local Roads and Community Infrastructure Program also completed in the 2024/25 financial year.

4.1.5 Contributions

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Monetary	189	302	113	59.79%
Non-monetary	-	-	-	0.00%
Total contributions	189	302	113	59.79%

Monetary contributions represent funds received from community groups to contribute toward specific projects.

4.1.6 Other income

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Private works	1,156	1,200	44	3.81%
Reimbursements from employees	101	119	18	17.82%
Lease of facilities	58	41	17	-29.31%
Interest income	309	-	309	-100.00%
Statutory Reimbursements	173	-	173	-100.00%
Other	89	68	21	-23.60%
Total other income	1,886	1,428	458	-24.28%

Other income is anticipated to reduce in 2025/26. The overall cash position reducing the interest income forecast along with a reduction in statutory reimbursements (Workcover) anticipated.

4.1.7 Employee costs

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Wages and salaries	8,171	8,341	170	2.08%
WorkCover	419	380	(39)	-9.31%
Superannuation	1,146	1,203	57	4.97%
Leave	1,161	1,193	32	2.76%
Other employment costs	488	184	(304)	-62.30%
Total employee costs	11,385	11,301	(84.00)	-0.74%

Staff costs remain steady into the 2025/26 year. With the anticipated transition of aged care services reducing overall FTE being off set by a provision for staff salary increase. The council staff EBA is currently expired and being negotiated.

4.1.8 Materials and services

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Contractors	3,889	5,383	1,494	38.42%
Materials	928	717	211	-22.74%
Plant and Equipment Maintenance and Running Costs	900	912	12	1.33%
Software Licences and subscriptions	650	498	152	-23.38%
Insurances	405	480	75	18.52%
Subscriptions and memberships	315	314	1	-0.32%
Programs	140	234	94	67.14%
Communications & utilities	445	400	45	-10.11%
Consultants	610	226	384	-62.95%
Staff conferences and training	120	211	91	75.83%
Capital recoveries	-	628	521	82.96%
Other materials and services	1,678	542	1,136	-67.70%
Total materials and services	10,080	8,768	1,312	-13.02%

Material and services is forecast to reduce into the 2025/26 financial year. West Wimmera Shire has delivered significant operational projects in the 2024/25 financial year which contributed to the large increase. Capital recoveries are the charging of plant and materials from operational accounts to capital projects ensuring the accurate recording of asset construction costs.

4.1.9 Depreciation

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Property	1,327	1,473	146	11.00%
Plant & equipment	1,242	1,193	49	-3.95%
Infrastructure	5,481	5,703	222	4.05%
List other components - agree to Model Accounts	-	-	-	
Total depreciation	8,050	8,369	319	3.96%

4.1.10 Other expenses

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Councillor Allowances	194	212	18	9.28%
Auditors remuneration - Internal	21	25	4	19.05%
Auditors remuneration - External	60	55	5	-8.33%
Legal costs	65	73		
Other	124	340	216	174.19%
Total other expenses	464	705	241	51.94%

4.2 Balance Sheet

4.2.1 Assets

4.2.1(a) Current Assets

Cash and cash equivalents include cash and investments such as cash held in the bank, petty cash and the value of investments in deposits or other liquid investments.

Council has invested significant cash (\$8.355M) in the construction and acquisition of assets during the 2024/25 financial year. This has impacted Council's cash reserves.

Council will draw down a loan of \$5M in 2024/25 to fund investments while maintaining sufficient cash reserves to meet its short term obligations.

Council is in the last year of the Local Roads and Infrastructure Community Infrastructure Program and is awaiting the outcome of funding acquittals as such carries a contract asset for funds owed in association with this funding agreement.

4.2.2 Liabilities

4.2.2(a) Current Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. Council's operating liabilities (monthly creditors) are anticipated to reduce over the next 3 years as significant asset projects are completed. Liabilities associated with employee benefits are anticipated to increase inline with employment costs per FTE.

Council has reported a contract liability for the year ended 30 June 2025 resulting from funds received in advance for the delivery of contract outcomes the most significant of these being a major construction project.

4.2.3 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	Forecast Actual	Budget		Projections	
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	-	5,000	4,500	4,000	3,500
Amount proposed to be borrowed	5,000	-	-	-	-
Amount projected to be redeemed	-	500	500	500	500
Amount of borrowings as at 30 June	5,000	4,500	4,000	3,500	3,000
Amount (of opening balance) to be refinanced	-	-	-	-	-

4.3 Statement of changes in Equity

4.3.1 Reserves

Council does not enlist the use of reserves except where required by Accounting Standards.
Council reports an asset revaluation reserve for the purpose of reporting accumulated unrealised gains of infrastructure assets.

4.3.2 Equity

Councils Equity continues to remain strong and is anticipated to increase over the forecast period.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Council continues to return a cash surplus from operations to fund capital investment and service debt. It is anticipated that available cash will increase in later forecast periods available for future capital works.

4.4.2 Net cash flows provided by/used in investing activities

Council has invested heavily in property, plant and equipment during the 2025 financial year. It is forecast to reduce this investment during 2026 financial year to service debt and accumulate cash for future investments.

4.4.3 Net cash flows provided by/used in financing activities

Council will draw down a \$5M prior to the end of the 2025 financial year and is forecasting to contribute \$500K to the servicing of this principle during the 2026 financial year.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	701	283 -	418	-59.63%
Plant and equipment	1,666	- -	1,666	-100.00%
Infrastructure	5,988	3,992 -	1,996	-33.33%
Total	8,355	4,275 -	4,080	-48.83%

	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources			
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	283	-	-	283	-	281	2	-	-
Plant and equipment	-	-	-	-	-	-	-	-	-
Infrastructure	3,992	-	3,992	-	-	3,479	15	498	-
Total	4,275	-	3,992	283	-	3,760	17	498	-

4.5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Land Improvements									
Kaniva dog park	193	-	-	193	-	191	2	-	-
Building Improvements									
Goroke Preschool Playground	90	-	-	90	-	90	-	-	-
Park furniture	20							20	
TOTAL PROPERTY	303	-	-	283	-	281	2	20	-
PLANT AND EQUIPMENT									
TOTAL PLANT AND EQUIPMENT	-	-	-	-	-	-	-	-	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Mooree Road Ch5800 - Ch7600	79	-	79	-	-	79	-	-	-
Goroke Nurcoung Road	62	-	62	-	-	62	-	-	-
South Lillimur Road	27	-	27	-	-	27	-	-	-
Elizabeth Street	11	-	11	-	-	11	-	-	-
Yearinga Road	35	-	35	-	-	35	-	-	-
Mooree Road Ch 4560 - Ch 5800	477	-	477	-	-	477	-	-	-
Railway Crossing	100	-	100	-	-	100	-	-	-
Lake Street	102	-	102	-	-	102	-	-	-
Apsley Natimuk Road	831	-	831	-	-	831	-	-	-
Kadhook Connewirricoo Road (Design)	50	-	50	-	-	50	-	-	-
Linemarking	20	-	20	-	-	-	-	20	-
Shoulder Resheeting	400	-	400	-	-	400	-	-	-
Resheeting	1,354	-	1,354	-	-	1,354	-	-	-
Street Lighting	10	-	10	-	-	-	-	10	-
Footpaths and Cycleways									
Footpath upgrades - various	10	-	10	-	-	-	-	10	-
Drainage									
Culvert renewal	30	-	30	-	-	-	-	30	-
Kurb and Channel	10	-	10	-	-	-	-	10	-
Parks, Open Space and Streetscapes									
Properties sewer connection	18	-	18	-	-	-	-	18	-
Aquatic facilities	65	-	65	-	-	-	-	65	-
Kaniva Depot remedial works	150	-	150	-	-	-	-	150	-
West wimmera workers accommodation	100	-	100	-	-	-	-	100	-
Aerodromes									
Edenhope Taxiway	15	-	-	15	-	15	-	-	-
TOTAL INFRASTRUCTURE	3,956	-	3,941	15	-	3,543	-	413	-
TOTAL NEW CAPITAL WORKS									
	4,259	-	3,941	298	-	3,824	2	433	-

Summary of Planned Capital Works Expenditure
For the years ending 30 June 2027, 2028 & 2029

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	0	0	0	0	0	0	0	0	0	0
Total Property	0	0	0	0	0	0	0	0	0	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	500	0	500	0	0	0	0	0	500	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	0	0	0	0	0	0	0	0	0	0
Library books	0	0	0	0	0	0	0	0	0	0
Total Plant and Equipment	500	0	500	0	0	0	0	0	500	0
Infrastructure										
Roads	3,865	0	3,865	0	0	3,865	3,865	0	0	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	10	0	10	0	0	10	0	0	10	0
Drainage	30	0	30	0	0	30	0	0	30	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	20	0	20	0	0	20	0	0	20	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	3,925	0	3,925	0	0	3,925	3,865	0	60	0
Total Capital Works Expenditure	4,425	0	4,425	0	0	4,425	3,865	0	560	0

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	0	0	0	0	0	0	0	0	0	0
Total Property	0	0	0	0	0	0	0	0	0	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	500	0	500	0	0	0	0	0	500	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	0	0	0	0	0	0	0	0	0	0
Library books	0	0	0	0	0	0	0	0	0	0
Total Plant and Equipment	500	0	500	0	0	0	0	0	500	0
Infrastructure										
Roads	3,056	0	3,056	0	0	3,056	3,056	0	0	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	10	0	10	0	0	10	0	0	10	0
Drainage	30	0	30	0	0	30	0	0	30	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	20	0	20	0	0	20	0	0	20	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	3,116	0	3,116	0	0	3,116	3,056	0	60	0
Total Capital Works Expenditure	3,616	0	3,616	0	0	3,616	3,056	0	560	0

2028/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	0	0	0	0	0	0	0	0	0	0
Total Property	0	0	0	0	0	0	0	0	0	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	500	0	500	0	0	0	0	0	500	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	0	0	0	0	0	0	0	0	0	0
Library books	0	0	0	0	0	0	0	0	0	0
Total Plant and Equipment	500	0	500	0	0	0	0	0	500	0
Infrastructure										
Roads	3,056	0	3,056	0	0	3,056	3,056	0	0	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	10	0	10	0	0	10	0	0	10	0
Drainage	30	0	30	0	0	30	0	0	30	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	20	0	20	0	0	20	0	0	20	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	3,116	0	3,116	0	0	3,116	3,056	0	60	0
Total Capital Works Expenditure	3,616	0	3,616	0	0	3,616	3,056	0	560	0

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/-o/-
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	56	56	57	58	59	60	
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	100	100	100	100	100	100	
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	62.5	80	70	70	70	70	
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	%	50	50	50	50	50	

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	136%	90%	94%	102%	112%	102%	
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	146%	83%	51%	51%	40%	39%	
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	40%	34%	36%	38%	40%	40%	
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$6,919	\$6,280	\$6,114	\$5,990	\$6,185	\$6,384	

5b. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections 2026/27	2027/28	2028/29	Trend + / o / -
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	%	%	%	%	%	%	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	%	%	%	%	%	%	o
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	0%	56%	49%	42%	36%	30%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	0%	6%	6%	6%	6%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		2%	29%	27%	26%	23%	20%	+
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.14%	0.14%	0.16%	0.16%	0.17%	0.17%	o
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$1,660	\$1,706	\$1,756	\$1,809	\$1,863	\$1,919	+

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator