

REVISED BUDGET

2024 / 2025



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Budget Reports

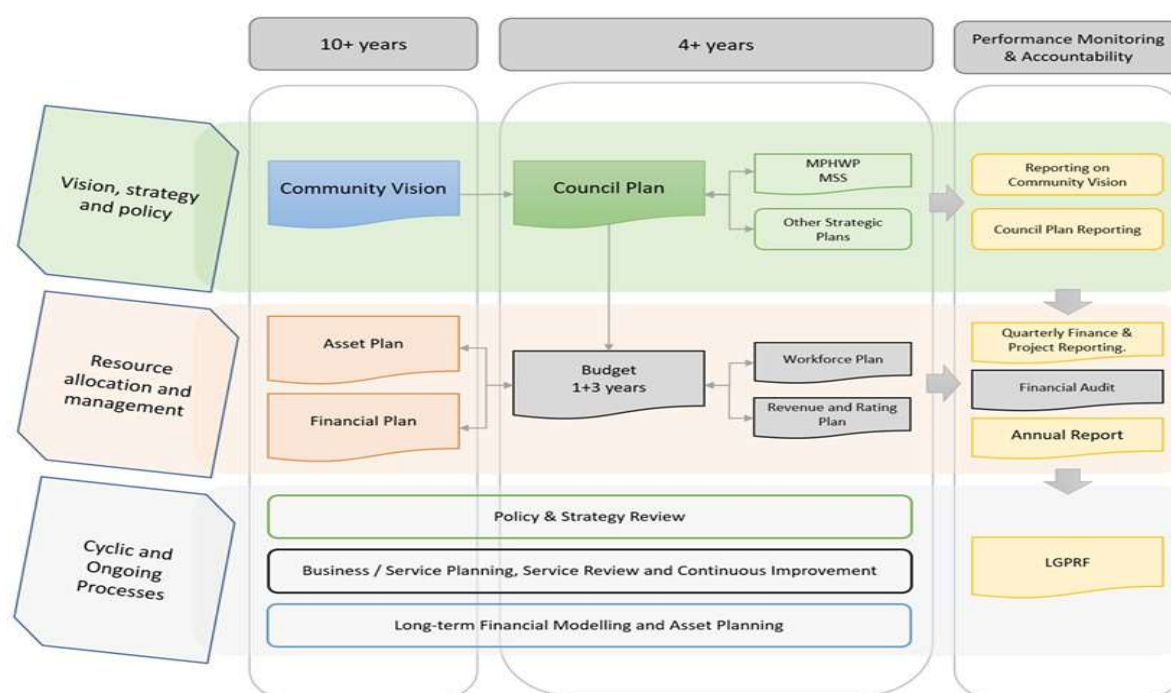
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1. Link to the Integrated Strategic Planning and Reporting Framework

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 communities are healthy, thriving, diverse, prosperous, and self-sustaining, with regional and global connectivity.

Our values

Innovative

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

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 "Our West Wimmera".

Insert organisational values

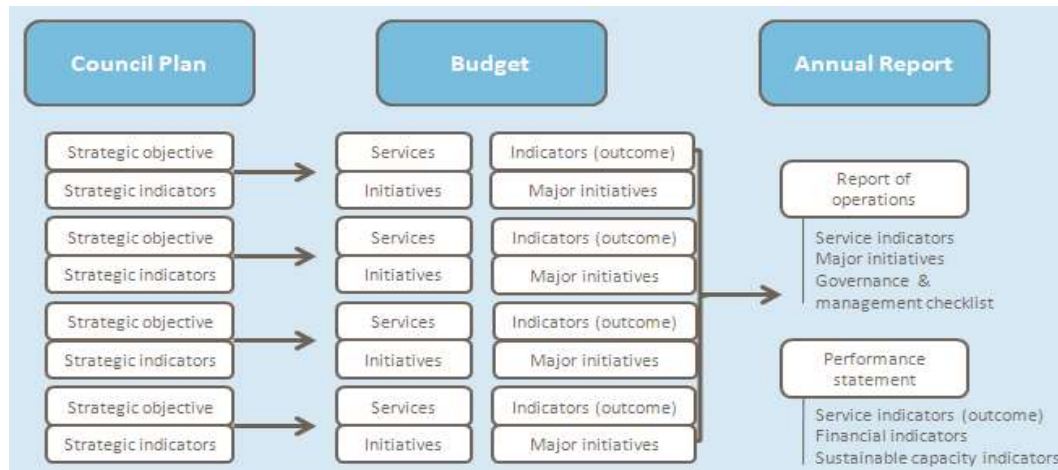
1.3 Strategic objectives

Council deliver activities and initiatives under 36 major service categories. Each contributes to the achievement of one of the five goals as set out in the Council Plan for 2021-25 years. The following is a list of the five goals as described in the Council Plan.

| Strategic Objective | Description |
|---------------------|--------------------------------|
| Goal 1 | Liveable and Health Community |
| Goal 2 | Diverse and Prosperous Economy |
| Goal 3 | Sustainable Environment |
| Goal 4 | Good Governance |
| Goal 5 | Our Commitment |

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Revised Budget for the 2024/25 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 their 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.



Refer to the original adopted budget for 2024/2025 for the details relating to this section.

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28

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

Comprehensive Income Statement

For the four years ending 30 June 2028

| | | Budget | Revised Budget | Projections | | | |
|---|--|---------|----------------|-------------|---------|---------|---------|
| | | 2024/25 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | |
| NOTES | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | |
| Income / Revenue | | | | | | | |
| Rates and charges | | 8,923 | 8,942 | 9,590 | 10,892 | 12,384 | |
| Statutory fees and fines | | 4.1.2 | 100 | 150 | 814 | 289 | 304 |
| User fees | | 4.1.3 | 589 | 779 | 154 | 158 | 162 |
| Grants - operating | | 4.1.4 | 9,829 | 10,271 | 10,283 | 7,941 | 8,140 |
| Contributions - monetary | | 4.1.5 | 416 | 189 | 200 | - | - |
| Interest | | | 515 | 309 | 309 | 309 | 309 |
| Other income | | 4.1.6 | 1,423 | 1,577 | 1,115 | 250 | 256 |
| Total income / revenue | | | 21,795 | 22,217 | 22,466 | 19,840 | 21,555 |
| Non Operating Income | | | | | | | |
| Capital Grants - State | | 4.1.4 | 1,675 | 396 | 30 | - | - |
| Capital Grants - Federal | | 4.1.4 | 3,168 | 3,632 | 4,445 | 2,903 | 3,056 |
| Contributions - non-monetary | | 4.1.5 | - | - | - | - | - |
| Net gain (or loss) on disposal of property, infrastructure, plant and equipment | | | 638 | (263) | - | - | - |
| Fair value adjustments for investment property | | | - | - | - | - | - |
| | | | 5,481 | 3,765 | 4,475 | 2,903 | 3,056 |
| Expenses | | | | | | | |
| Employee costs | | 4.1.7 | 9,854 | 11,385 | 11,524 | 9,497 | 9,782 |
| Materials and services | | 4.1.8 | 9,891 | 10,080 | 9,426 | 8,695 | 8,945 |
| Depreciation | | 4.1.9 | 7,689 | 8,050 | 8,369 | 8,700 | 9,044 |
| Borrowing costs | | | - | 0 | 79 | 71 | 64 |
| Finance costs - leases | | | - | - | - | - | - |
| Other expenses | | 4.1.10 | 538 | 464 | 383 | 390 | 399 |
| Total expenses | | | 27,973 | 29,979 | 29,781 | 27,353 | 28,234 |
| Operating surplus/(deficit) for the year | | | (6,178) | (7,762) | (7,315) | (7,513) | (6,679) |
| Surplus/(deficit) for the year (incl. non operating income) | | | (697) | (3,997) | (2,840) | (4,610) | (3,623) |
| 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 |
| Total other comprehensive income | | | - | 10,296 | 16,114 | 10,928 | 11,191 |
| Total comprehensive result | | | (6,178) | 6,299 | 8,799 | 3,415 | 4,512 |

Balance Sheet

For the four years ending 30 June 2028

| | | Budget | Revised | Projections | | |
|---|---------|----------------|----------------|----------------|----------------|----------------|
| | NOTES | 2024/25 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | 4.2.1.1 | 16,768 | 8,003 | 8,637 | 7,873 | 7,868 |
| Trade and other receivables | 4.2.1.2 | 1,110 | 525 | 604 | 695 | 799 |
| Inventories | | 220 | 135 | 135 | 135 | 135 |
| Prepayments | | - | - | - | - | - |
| Contract assets | | - | 1,186 | - | - | - |
| Other assets | | 390 | - | - | - | - |
| Total current assets | | 18,488 | 9,849 | 9,376 | 8,703 | 8,802 |
| Non-current assets | | | | | | |
| Trade and other receivables | | 1,110 | - | - | - | - |
| Investments in associates, joint arrangement and subsidiaries | | 300 | - | - | - | - |
| Property, infrastructure, plant & equipment | | 283,955 | 271,292 | 283,947 | 290,601 | 297,731 |
| Total non-current assets | | 285,365 | 271,292 | 283,947 | 290,601 | 297,731 |
| Total assets | | 303,853 | 281,141 | 293,323 | 299,304 | 306,533 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | 4.2.2.1 | 2,800 | 2,100 | 2,153 | 2,206 | 2,261 |
| Trust funds and deposits | | 100 | 380 | 180 | 180 | 180 |
| Contract and other liabilities | | - | 630 | - | - | - |
| Provisions | 4.2.2.2 | 2,645 | 2,229 | 2,365 | 2,436 | 2,509 |
| Interest-bearing liabilities | 4.2.2.3 | - | 464 | 472 | 479 | 487 |
| Accrued Expenses | | - | 500 | 500 | 500 | 500 |
| Total current liabilities | | 5,545 | 6,303 | 5,670 | 5,801 | 5,937 |
| Non-current liabilities | | | | | | |
| Provisions | | 235 | 377 | 389 | 400 | 412 |
| Interest-bearing liabilities | 4.2.2.3 | - | 4,536 | 4,064 | 3,585 | 3,098 |
| Total non-current liabilities | | 235 | 4,913 | 4,453 | 3,985 | 3,510 |
| Total liabilities | | 5,780 | 11,216 | 10,123 | 9,786 | 9,447 |
| Net assets | | 298,073 | 269,925 | 283,200 | 289,518 | 297,086 |
| Equity | | | | | | |
| Accumulated surplus | 4.3.2 | 46,537 | 34,503 | 31,663 | 27,053 | 23,429 |
| Reserves | 4.3.1 | 251,536 | 235,423 | 251,538 | 262,465 | 273,657 |
| Total equity | | 298,073 | 269,926 | 283,200 | 289,518 | 297,086 |

Statement of Changes in Equity

For the four years ending 30 June 2028

| | | Total | Accumulated Surplus | Revaluation Reserve | Other Reserves |
|---|-------|----------------|------------------------|------------------------|-------------------|
| | NOTES | \$'000 | \$'000 | \$'000 | \$'000 |
| 2024 Budget | | | | | |
| Balance at beginning of the financial year | | 291,337 | 47,234 | 229,868 | 14,235 |
| Surplus/(deficit) for the year | | (697) | (697) | - | - |
| Net asset revaluation gain/(loss) | | - | - | - | - |
| Transfers to other reserves | | 10,296 | - | 10,296 | - |
| Transfers from other reserves | | - | 2,438 | - | (2,438) |
| Balance at end of the financial year | | 300,936 | 48,975 | 240,164 | 11,797 |
| 2024 Revised Budget | | | | | |
| Balance at beginning of the financial year | | 268,370 | 36,136 | 229,870 | 2,364 |
| Surplus/(deficit) for the year | | (3,997) | (3,997) | - | - |
| Net asset revaluation gain/(loss) | | 5,553 | - | 5,553 | - |
| Transfers to other reserves | 4.3.1 | - | - | - | - |
| Transfers from other reserves | 4.3.1 | - | 2,364 | - | (2,364) |
| Balance at end of the financial year | 4.3.2 | 269,926 | 34,503 | 235,423 | (0) |
| 2026 | | | | | |
| Balance at beginning of the financial year | | 269,926 | 34,503 | 235,423 | (0) |
| Surplus/(deficit) for the year | | (2,840) | (2,840) | - | - |
| Net asset revaluation gain/(loss) | | 16,114 | - | 16,114 | - |
| Transfers to other reserves | | - | - | - | - |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 283,200 | 31,663 | 251,538 | (0) |
| 2027 | | | | | |
| Balance at beginning of the financial year | | 283,200 | 31,663 | 251,538 | (0) - |
| Surplus/(deficit) for the year | | (4,610) | (4,610) | - | - |
| Net asset revaluation gain/(loss) | | 10,928 | - | 10,928 | - |
| Transfers to other reserves | | - | - | - | - |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 289,518 | 27,053 | 262,465 | (0) |
| 2028 | | | | | |
| Balance at beginning of the financial year | | 289,518 | 27,053 | 262,465 | (0) |
| Surplus/(deficit) for the year | | (3,623) | (3,623) | - | - |
| Net asset revaluation gain/(loss) | | 11,191 | - | 11,191 | - |
| Transfers to other reserves | | - | - | - | - |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 297,086 | 23,429 | 273,657 | (0) |

Statement of Cash Flows

For the four years ending 30 June 2028

| | Notes | Budget | Revised Budget | Projections | | |
|---|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2024/25 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) |
| Cash flows from operating activities | | | | | | |
| Rates and charges | | 8,938 | 8,742 | 9,390 | 10,692 | 12,184 |
| Statutory fees and fines | | 99 | 163 | 154 | 158 | 162 |
| User fees | | 589 | 779 | 814 | 289 | 304 |
| Grants - operating | | 9,829 | 10,554 | 9,952 | 7,941 | 8,140 |
| Grants - capital | | 4,843 | 2,648 | 5,660 | 2,903 | 3,056 |
| Contributions - monetary | | 416 | 189 | 200 | - | - |
| Interest received | | - | 291 | 309 | 309 | 309 |
| Other receipts | | 2,561 | 1,577 | 1,115 | 250 | 256 |
| Net GST refund / payment | | - | 1,520 | 994 | 1,019 | 1,044 |
| Employee costs | | (9,854) | (10,862) | (11,445) | (9,417) | (9,699) |
| Materials and services | | (9,683) | (12,103) | (10,531) | (9,506) | (9,778) |
| Short-term, low value and variable lease payments | | - | - | - | - | - |
| Trust funds and deposits repaid | | - | (29) | (200) | - | - |
| Other payments | | (746) | (464) | (506) | (515) | (528) |
| Net cash provided by/(used in) operating activities | 4.4.1 | 6,992 | 3,005 | 5,906 | 4,123 | 5,450 |
| Cash flows from investing activities | | | | | | |
| Payments for property, infrastructure, plant and equipment | | (9,395) | (8,355) | (4,729) | (4,344) | (4,912) |
| Proceeds from sale of property, infrastructure, plant and equipment | | - | 310 | - | - | - |
| Loans and advances made | | (5) | - | - | - | - |
| Payments of loans and advances | | 300 | - | - | - | - |
| Net cash provided by/ (used in) investing activities | 4.4.2 | (9,100) | (8,045) | (4,729) | (4,344) | (4,912) |
| Cash flows from financing activities | | | | | | |
| Finance costs | | - | (0) | (79) | (71) | (64) |
| Proceeds from borrowings | | - | 5,000 | - | - | - |
| Repayment of borrowings | | - | - | (464) | (472) | (479) |
| Net cash provided by/(used in) financing activities | 4.4.3 | - | 5,000 | (543) | (543) | (543) |
| Net increase/(decrease) in cash & cash equivalents | | (2,108) | (40) | 634 | (764) | (5) |
| Cash and cash equivalents at the beginning of the financial year | | 16,768 | 8,043 | 8,003 | 8,637 | 7,873 |
| Cash and cash equivalents at the end of the financial year | | 14,660 | 8,003 | 8,637 | 7,873 | 7,868 |

Statement of Capital Works

For the four years ending 30 June 2028

| | NOTES | Budget | Revised Budget | Projections | | |
|--|-------|---------|----------------|-------------|---------|---------|
| | | 2024/25 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Property | | | | | | |
| Land | | - | - | - | - | - |
| Land improvements | | - | - | - | - | - |
| Total land | | - | - | - | - | - |
| Buildings | | 193 | 701 | - | 800 | - |
| Building improvements | | - | - | - | - | - |
| Leasehold improvements | | - | - | - | - | - |
| Total buildings | | 193 | 701 | - | 800 | - |
| Total property | | 193 | 701 | - | 800 | - |
| Plant and equipment | | | | | | |
| Plant, machinery and equipment | | 1,999 | 1,643 | - | 621 | 646 |
| Fixtures, fittings and furniture | | - | - | - | - | - |
| Computers and telecommunications | | - | 23 | - | - | - |
| Library books | | - | - | - | - | - |
| Total plant and equipment | | 1,999 | 1,666 | - | 621 | 646 |
| Infrastructure | | | | | | |
| Roads | | 5,516 | 5,340 | 4,700 | 4,344 | 4,517 |
| Bridges | | 60 | 20 | - | - | - |
| Footpaths and cycleways | | 157 | 156 | - | 56 | 58 |
| Drainage | | 60 | 12 | - | 48 | 50 |
| Kerb & channel | | 55 | 55 | - | 36 | 37 |
| Parks & Recreation | | 1,355 | 385 | 30 | - | - |
| Other infrastructure | | - | - | - | - | - |
| Total infrastructure | | 7,203 | 5,968 | 4,730 | 4,484 | 4,662 |
| Total capital works expenditure | 4.5.1 | 9,395 | 8,335 | 4,730 | 5,905 | 5,308 |
| Represented by: | | | | | | |
| New asset expenditure | | 280 | - | 30 | 5,905 | 5,308 |
| Asset renewal expenditure | | 6,962 | 7,180 | 4,700 | - | - |
| Asset expansion expenditure | | - | - | - | - | - |
| Asset upgrade expenditure | | 2,153 | 1,637 | - | - | - |
| Total capital works expenditure | 4.5.1 | 9,395 | 8,817 | 4,730 | 5,905 | 5,308 |
| Funding sources represented by: | | | | | | |
| Grants | | 3,805 | 3,581 | 4,445 | 2,903 | 3,056 |
| Contributions | | 505 | 200 | - | - | - |
| Council cash | | 5,085 | (446) | 285 | 3,002 | 2,252 |
| Borrowings | | - | 5,000 | - | - | - |
| Total capital works expenditure | 4.5.1 | 9,395 | 8,335 | 4,730 | 5,905 | 5,308 |

Statement of Human Resources

For the four years ending 30 June 2028

| | Budget | Revised Budget | Projections | | |
|--------------------------------|---------------|----------------|---------------|---------------|---------------|
| | 2024/25 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Staff expenditure | | | | | |
| Employee costs - operating | 9,854 | 11,385 | 11,524 | 9,497 | 9,782 |
| Employee costs - capital | 2,221 | 832 | 700 | 721 | 743 |
| Total staff expenditure | 12,075 | 12,217 | 12,224 | 10,218 | 10,525 |
| | FTE | FTE | FTE | FTE | FTE |
| Staff numbers | | | | | |
| Employees | 115.95 | 108.95 | 87.1 | 87.1 | 87.1 |
| Total staff numbers | 115.95 | 108.95 | 87.1 | 87.1 | 87.1 |

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

| Department | Revised Budget | Comprises | | | |
|--|----------------|-----------|-----------|--------|-----------|
| | 2024/25 | Permanent | | Casual | Temporary |
| | | Full Time | Part time | | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| CEO's Office | 410 | 410 | - | - | - |
| Corporate & Community Services Directorate | 4,506 | 2,500 | 1,706 | 300 | - |
| Infrastructure Development & Works Directorate | 6,469 | 5,819 | 500 | 150 | - |
| Total permanent staff expenditure | 11,385 | 8,729 | 2,206 | 450 | - |
| Other employee related expenditure | - | | | | |
| Capitalised labour costs | 832 | | | | |
| Total expenditure | 12,217 | | | | |

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

| Department | Revised Budget | Comprises | | | |
|--|----------------|-----------|-----------|--------|-----------|
| | 2024/25 | Permanent | | Casual | Temporary |
| | | Full Time | Part time | | |
| CEO's Office | 2.00 | 2.00 | - | - | - |
| Corporate & Community Services Directorate | 39.04 | 16.35 | 22.85 | 2.84 | - |
| Infrastructure Development & Works Directorate | 67.91 | 59.20 | 11.44 | 1.27 | - |
| Total staff | 108.95 | 77.55 | 34.29 | 4.11 | - |

Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2028

| | Budget 2024/2025 \$'000 | Revised Budget 2024/2025 \$'000 | 2025/26 \$'000 | 2026/27 \$'000 | 2027/28 \$'000 |
|---|-------------------------------|--|-------------------|-------------------|-------------------|
| CEO's Office | | | | | |
| Permanent - Full time | 392 | 410 | 420 | 433 | 445 |
| Women | 91 | 94 | 96 | 99 | 102 |
| Men | 301 | 316 | 324 | 333 | 343 |
| Persons of self-described gender | - | - | - | - | - |
| Permanent - Part time | - | - | - | - | - |
| Women | - | - | - | - | - |
| Men | - | - | - | - | - |
| Persons of self-described gender | - | - | - | - | - |
| Total CEO's Office | 392 | 410 | 420 | 433 | 445 |
| Corporate & Community Services Directorate | | | | | |
| Permanent - Full time | 2,019 | 2,500 | 2,462 | 1,614 | 1,663 |
| Women | 1,273 | 1,626 | 1,673 | 802 | 827 |
| Men | 670 | 874 | 789 | 812 | 835 |
| Persons of self-described gender | - | - | - | - | - |
| Vacant Positions | 76 | - | - | - | - |
| New Positions | - | - | - | - | - |
| Permanent - Part time | 2,116 | 1,706 | 1,756 | 500 | 515 |
| Women | 2,017 | 1,706 | 1,756 | 500 | 515 |
| Men | - | - | - | - | - |
| Persons of self-described gender | - | - | - | - | - |
| Vacant Positions | 99 | - | - | - | - |
| New Positions | - | - | - | - | - |
| Casual Positions | 257 | 300 | 309 | 220 | 227 |
| Women | 257 | 300 | 309 | 220 | 227 |
| Men | - | - | - | - | - |
| Total Corporate & Community Services Directorate | 4,392 | 4,506 | 4,527 | 2,334 | 2,404 |
| Infrastructure Development & Works Directorate | | | | | |
| Permanent - Full time | 4,438 | 5,819 | 5,907 | 6,042 | 6,225 |
| Women | 559 | 630 | 700 | 720 | 741 |
| Men | 3,398 | 5,189 | 5,207 | 5,322 | 5,483 |
| Persons of self-described gender | 0 | - | - | - | - |
| Vacant Positions | 481 | - | - | - | - |
| Permanent - Part time | 504 | 500 | 515 | 530 | 545 |
| Women | 337 | 330 | 340 | 350 | 360 |
| Men | 167 | 170 | 175 | 180 | 185 |
| Persons of self-described gender | 0 | - | - | - | - |
| Casual Positions | 128 | 150 | 155 | 159 | 164 |
| Women | - | - | - | - | - |
| Men | 128 | 150 | 155 | 159 | 164 |
| Total Infrastructure Development & Works Directorate | 5,070 | 6,469 | 6,577 | 6,731 | 6,933 |
| Capitalised labour costs | 2,221 | 832 | 700 | 721 | 743 |
| Total staff expenditure | 9,854 | 11,385 | 11,523 | 9,498 | 9,783 |

| | Budget 2024/2025 FTE | | 2025/26 FTE | 2026/27 FTE | 2027/28 FTE |
|---|-------------------------|---------------|----------------|----------------|----------------|
| CEO's Office | | | | | |
| Permanent - Full time | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Women | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Men | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Persons of self-described gender | - | - | - | - | - |
| Permanent - Part time | - | - | - | - | - |
| Women | - | - | - | - | - |
| Men | - | - | - | - | - |
| Persons of self-described gender | - | - | - | - | - |
| Total CEO's Office | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Corporate & Community Services Directorate | | | | | |
| Permanent - Full time | 16.35 | 14.35 | 13.00 | 13.00 | 13.00 |
| Women | 10.50 | 10.50 | 9.00 | 9.00 | 9.00 |
| Men | 3.85 | 3.85 | 4.00 | 4.00 | 4.00 |
| Persons of self-described gender | - | - | - | - | - |
| Vacant Positions | 2.00 | - | - | - | - |
| Permanent - Part time | 22.85 | 21.85 | 3.00 | 3.00 | 3.00 |
| Women | 21.85 | 21.85 | 3.00 | 3.00 | 3.00 |
| Men | - | - | - | - | - |
| Vacant Positions | 1.00 | - | - | - | - |
| Persons of self-described gender | - | - | - | - | - |
| Casual Positions | 2.84 | 2.84 | 1.20 | 1.20 | 1.20 |
| Women | 2.84 | 2.84 | 1.20 | 1.20 | 1.20 |
| Men | - | - | - | - | - |
| Total Corporate & Community Services Directorate | 42.04 | 39.04 | 17.20 | 17.20 | 17.20 |
| Infrastructure Development & Works Directorate | | | | | |
| Permanent - Full time | 59.20 | 55.20 | 55.20 | 55.20 | 55.20 |
| Women | 8.20 | 9.20 | 9.20 | 9.20 | 9.20 |
| Men | 47.00 | 46.00 | 46.00 | 46.00 | 46.00 |
| Persons of self-described gender | - | - | - | - | - |
| Vacant Positions | 4.00 | - | - | - | - |
| Permanent - Part time | 11.19 | 11.19 | 11.19 | 11.19 | 11.19 |
| Women | 5.09 | 5.09 | 5.09 | 5.09 | 5.09 |
| Men | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| Persons of self-described gender | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| Vacant Positions | - | - | - | - | - |
| Casual Positions | 1.52 | 1.52 | 1.52 | 1.52 | 1.52 |
| Women | 1.27 | 1.27 | 1.27 | 1.27 | 1.27 |
| Men | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Total Infrastructure Development & Works Directorate | 71.91 | 67.91 | 67.91 | 67.91 | 67.91 |
| Capitalised labour | 16.00 | 8.00 | 6.80 | 6.80 | 6.80 |
| Total staff numbers | 115.95 | 108.95 | 87.11 | 87.11 | 87.11 |

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 2024/25 the FGRS cap has been set at 2.75%. 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 2.75% in line with the rate cap.

The Council has renewed its waste management contract after a comprehensive procurement process to make sure that these services are provided to the rate payers at the best value. It is pertinent to mention that the costs of operating this service have significantly increased as our last renewal on this contract was done in pre COVID years. The Council has ensured that minimal impact is passed on to the rate payers while ensuring a sustainable model for the Council.

This will raise total rates and charges for 2024/25 to \$8.942 million, including supplementary rates received during the year.

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

| | 2023/24 Budget \$'000 | 2024/25 Revised Budget \$'000 | Change \$'000 | % |
|--|-----------------------------|-------------------------------------|------------------|--------------|
| General rates* | 7,642 | 7,640 | (2) | -0.03% |
| Municipal charge* | 504 | 506 | 2 | 0.40% |
| Service rates and charges | 776 | 792 | 16 | 2.06% |
| Supplementary rates and rate adjustments | - | 4 | 4 | |
| Interest on rates and charges** | 16 | - | (16) | -100.00% |
| Total rates and charges | 8,938 | 8,942 | 4 | 0.04% |

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

** Interest on rates and charges of \$24,635 included with interest income

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 | 2023/24 cents/\$CIV* | 2024/25 cents/\$CIV* | Change |
|--|-------------------------|-------------------------|--------|
| General rate for rateable residential properties | 0.0011981 | 0.0012217 | 1.97% |
| General rate for rateable commercial properties | 0.0011981 | 0.0012217 | 1.97% |
| General rate for rateable industrial properties | 0.0011981 | 0.0012217 | 1.97% |

(* 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 | 2023/24 | 2024/25 | Change | |
|---|--------------|--------------|------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| Residential | 359 | 411 | 52 | 14.48% |
| Rural | 7,039 | 7,204 | 165 | 2.34% |
| Commercial | 13 | 14 | 1 | 7.69% |
| Industrial | 10 | 13 | 3 | 30.00% |
| Total amount to be raised by general rates | 7,421 | 7,642 | 221 | 2.98% |

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 | 2023/24 | 2024/25 | Change | |
|------------------------------------|--------------|--------------|----------|--------------|
| | Number | Number | Number | % |
| Residential | 1,787 | 1,768 | (19) | -1.06% |
| Rural | 2,828 | 2,835 | 7 | 0.25% |
| Commercial | 91 | 90 | (1) | -1.10% |
| Industrial | 65 | 81 | 16 | 24.62% |
| Total number of assessments | 4,771 | 4,774 | 3 | 0.06% |

4.1.1(e) The basis of valuation to be used is the*

(*use Capital Improved Value (CIV) or Net Annual Value (NAV) depending on which is applicable to Council).

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 | 2023/24 | 2024/25 | Change | |
|----------------------------|------------------|------------------|---------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| Residential | 299,253 | 355,957 | 56,704 | 18.95% |
| Rural | 5,875,547 | 5,895,900 | 20,353 | 0.35% |
| Commercial | 11,001 | 11,367 | 366 | 3.33% |
| Industrial | 8,243 | 10,742 | 2,499 | 30.32% |
| Total value of land | 6,194,044 | 6,273,966 | 79,922 | 1.29% |

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 2023/24 | Per Rateable Property 2024/25 | Change | |
|----------------|----------------------------------|----------------------------------|--------|-------|
| | \$ | \$ | \$ | % |
| Municipal | 166.00 | 170.50 | 4.50 | 2.71% |

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

| Type of Charge | 2023/24 | 2024/25 | Change | |
|----------------|---------|---------|--------|-------|
| | \$ | \$ | \$ | % |
| Municipal | 491 | 504 | 13 | 2.65% |

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

| Type of Charge | Per Rateable Property 2023/24 | Per Rateable Property 2024/25 | Change | |
|--|-------------------------------------|-------------------------------------|--------|--------|
| | \$ | \$ | \$ | % |
| Bin Collection Charge - Urban 120 L | 348 | 383 | 35 | 10.06% |
| Bin Collection Charge - Rural 120 L | 374 | 445 | 71 | 18.98% |
| Bin Collection Charge - Commercial 120 L | 458 | 590 | 132 | 28.82% |
| Bin Collection Charge - Glass 120 L | 55 | 58 | 3 | 5.45% |

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 | 2023/24 | 2024/25 | Change | |
|--------------------------|---------|---------|--------|---------|
| | \$ | \$ | \$ | % |
| List service rate/charge | - | - | - | #DIV/0! |
| List service rate/charge | - | - | - | #DIV/0! |
| Total | - | - | - | #DIV/0! |

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

| | 2023/24 | 2024/25 | Change | |
|--------------------------------|--------------|--------------|------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| General rates* | 7,421 | 7,642 | 221 | 2.98% |
| Municipal charge* | 493 | 504 | 11 | 2.23% |
| Waste management charges | 690 | 776 | 86 | 12.46% |
| Total Rates and charges | 8,604 | 8,922 | 318 | 3.70% |

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.

| | 2023/24 | 2024/25 |
|--|-------------|-------------|
| Total Rates | \$7,912,804 | \$8,146,037 |
| Number of rateable properties | 4,771 | 4,774 |
| Base Average Rate | \$1,658.52 | \$1,680.67 |
| Maximum Rate Increase (set by the State Government) | 3.50% | 2.75% |
| Capped Average Rate | \$1,658.53 | \$1,760.34 |
| Maximum General Rates and Municipal Charges Revenue | \$7,912,804 | \$8,146,076 |
| Budgeted General Rates and Municipal Charges Revenue | \$7,912,804 | \$8,146,037 |
| Budgeted Supplementary Rates | \$0 | \$0.00 |
| Budgeted Total Rates and Municipal Charges Revenue | \$7,912,804 | \$8,146,037 |

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 (2024/25: estimated \$4,409 and 2023/24: \$15,941)
- 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

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change \$'000 | % |
|---------------------------------------|-----------------------------|-------------------------------------|------------------|---------------|
| Statutory fees | 99 | - | 99 | -100.00% |
| Corporate services | - | 5 | 5 | |
| Development services | - | 145 | 145 | |
| Total statutory fees and fines | 99 | 150 | 51 | 51.52% |

4.1.3 User fees

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change \$'000 | % |
|-------------------------------------|-----------------------------|-------------------------------------|------------------|---------------|
| Aged and health services | 138 | 190 | 52 | 37.32% |
| Council buildings & facilities hire | 91 | 130 | 39 | 43.07% |
| Child care/children's programs | 300 | 324 | 24 | 7.83% |
| Waste Management | 60 | 93 | 33 | 55.00% |
| Community Development | - | 42 | 42 | |
| Total user fees | 589 | 779 | 190 | 32.18% |

4.1.4 Grants

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

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change \$'000 | % |
|--|-----------------------------|-------------------------------------|------------------|------------|
| Grants were received in respect of the following: | | | | |
| Summary of grants | | | | |
| Commonwealth funded grants | 10,993 | 11,512 | 519 | 4.72% |
| State funded grants | 3,679 | 2,787 | (893) | -24.26% |
| Total grants received | 14,672 | 14,299 | (374) | -3% |
| (a) Operating Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Financial Assistance Grants | 7,406 | 7,433 | 27 | 0.36% |
| Aged and disability care services | 419 | 439 | 20 | 4.77% |
| Australia Day | - | 8 | 8 | |
| Recurrent - State Government | | | | |
| Pre School | 725 | 972 | 247 | 34.07% |
| Library | - | 106 | 106 | |
| Aged care | 60 | 63 | 3 | 4.17% |
| Youth Services | 85 | 43 | (42) | -49.41% |
| Fire Services Levee | 45 | 46 | 1 | 2.22% |
| School Crossing Supervisor | - | 8 | 8 | |
| Maternal and Child Health | 381 | 417 | 36 | 9.45% |
| Regulatory Services - Public Health | 6 | 4 | (2) | -33.33% |
| Regulatory Services - Local Laws | 75 | - | (75) | -100.00% |
| Planning - Landcare Facilitator | 87 | 44 | (43) | -49.43% |
| Roadside weed management | - | 85 | 85 | |
| Premiers Reading Grant | - | 5 | 5 | |
| Total recurrent grants | 9,289 | 9,673 | 278 | 3% |
| Non-recurrent - Commonwealth Government | | | | |
| Storm damage | - | 69 | 69 | |

| | | | | |
|--|---------------|---------------|--------------|-------------|
| Non-recurrent - State Government | | | - | |
| Harrow & District Recreation Reserve | 250 | - | (250) | -100.00% |
| Harrow Netball Tennis Courts | | 74 | | |
| Serviceton Railway Station | | 2 | | |
| Sport & Recreation Strategy | | 3 | | |
| Circular Economy Household Education Fund | | 7 | | |
| Apsley Recreation Reserve - Netball/Tennis Courts & Lighting | | 56 | | |
| WW Cabins Project - Harrow, Charlegrark | | 126 | | |
| Harrow Recreation Reserve - Lighting for Oval | | 225 | | |
| Kaniva Recreation Reserve - Lighting for Oval | 250 | | (250) | -100.00% |
| Kaniva Recreation Reserve - Facility Design | 40 | 36 | (4) | -10.00% |
| Total non-recurrent grants | 540 | 598 | 58 | 11% |
| Total operating grants | 9,829 | 10,271 | 442 | 4% |
| (b) Capital Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Roads to recovery | 1,987 | 1,986 | (1) | -0.05% |
| Local Roads & Community Infrastructure Projects | 881 | 1,446 | 565 | 64.13% |
| Total recurrent grants | 2,868 | 3,432 | 564 | 20% |
| Non-recurrent - Commonwealth Government | | | | |
| Heavy Vehicle Safety & Productivity Program | 300 | 200 | (100) | -33.33% |
| | - | - | - | #DIV/0! |
| Non-recurrent - State Government | | | | |
| Edenhope Rec Reserve - Football Change Rooms | 1,000 | - | (1,000) | -100.00% |
| Edenhope Kindergarten Renovation | | 171 | | |
| Kaniva Recreation Reserve - Lighting for Oval | | 225 | 225 | |
| Kaniva All Abilities Upgrade Swimming Pool | 675 | - | (675) | -100.00% |
| Total non-recurrent grants | 1,975 | 596 | 1,379 | -70% |
| Total capital grants | 4,843 | 4,028 | 815 | -17% |
| Total Grants | 14,672 | 14,299 | 374 | -3% |

4.1.5 Contributions

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change \$'000 | % |
|----------------------------|-----------------------------|-------------------------------------|------------------|----------------|
| Monetary | 416 | 189 | (227) | -54.63% |
| Non-monetary | - | - | - | |
| Total contributions | 416 | 189 | 227 | -54.63% |

4.1.6 Other income

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change \$'000 | % |
|---------------------------|-----------------------------|-------------------------------------|------------------|---------------|
| Reimbursement - Roadworks | 1,200 | 1,156 | (44) | -3.67% |
| Reimbursements - Other | 30 | 101 | 71 | 236.67% |
| Insurance / workcover | 50 | 129 | 79 | 158.00% |
| Rent | 32 | 58 | 26 | 81.25% |
| Fuel Tax Refund | 48 | 44 | (4) | -8.33% |
| Waste Management | 15 | 24 | 9 | 60.00% |
| Other | 48 | 65 | 17 | 35.42% |
| Total other income | 1,423 | 1,577 | 154 | 10.82% |

4.1.7 Employee costs

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change | |
|-----------------------------|-----------------------------|-------------------------------------|--------------|---------------|
| | | | \$'000 | % |
| Wages and salaries | 8,295 | 8,171 | (124) | -1.49% |
| WorkCover | 420 | 419 | (1) | -0.24% |
| Superannuation | 1,139 | 1,146 | 7 | 0.61% |
| Leave | - | 1,161 | 1,161 | |
| Other employment costs | - | 488 | 488 | |
| Total employee costs | 9,854 | 11,385 | 1,531 | 15.53% |

<Add comments here>

4.1.8 Materials and services

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change | |
|---|-----------------------------|-------------------------------------|------------|--------------|
| | | | \$'000 | % |
| Contract Payments | 5,955 | 3,889 | (2,066) | -34.69% |
| Plant and Equipment Maintenance and Running Costs | 650 | 900 | 250 | 38.46% |
| External Plant Hire | - | 535 | 535 | |
| Utilities | 463 | 445 | (18) | -3.89% |
| Office Adminstraion | 59 | 61 | 2 | 3.39% |
| Information Technology | 478 | 1,191 | 713 | 149.16% |
| Insurance | 850 | 405 | (445) | -52.35% |
| Consultants | 333 | 610 | 277 | 83.18% |
| Election Costs | 107 | - | (107) | -100.00% |
| Materials | - | 928 | 928 | |
| Other Materials & Services | 788 | 1,116 | 328 | 41.61% |
| Total materials and services | 9,683 | 10,080 | 397 | 4.10% |

4.1.9 Depreciation

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change | |
|---------------------------|-----------------------------|-------------------------------------|------------|--------------|
| | | | \$'000 | % |
| Property | 644 | 1,327 | 683 | 106.06% |
| Plant & equipment | 643 | 1,242 | 599 | 93.16% |
| Infrastructure | 6,402 | 5,481 | (921) | -14.38% |
| Total depreciation | 7,689 | 8,050 | 361 | 4.70% |

4.1.10 Other expenses

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change | |
|----------------------------------|-----------------------------|-------------------------------------|--------------|----------------|
| | | | \$'000 | % |
| Councillor Allowances | 224 | 194 | (30) | -13.39% |
| Operating Lease Rental | 13 | - | (13) | -100.00% |
| Auditors Remuneration - Internal | 15 | 21 | 6 | 40.00% |
| Auditors Remuneration - External | 65 | 60 | (5) | -7.69% |
| Legal costs | 108 | 65 | (43) | -39.81% |
| Other | 321 | 124 | (197) | -61.29% |
| Total other expenses | 746 | 464 | (282) | -37.77% |

4.2 Balance Sheet

4.2.1 Assets

4.2.1.1 Cash and Cash Equivalents

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change | |
|-----------------------------------|-----------------------------|-------------------------------------|----------|---------|
| | | | \$'000 | % |
| Cash and Cash Equivalents | 19,688 | 8,003 | (11,685) | -59.35% |
| Less Commitments | | | | |
| Trust funds & deposits | | 380 | | |
| Contract liabilities | | 630 | | |
| Provisions | | 2,606 | | |
| Current loan repayments | | 464 | | |
| Trade Payables & accrued expenses | | 2,600 | | |
| Total Commitments | | 6,680 | | |
| Unrestricted Cash | | 1,323 | | |

4.2.1.2 Trade Receivables

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change | |
|-----------------------------|-----------------------------|-------------------------------------|--------|---------|
| | | | \$'000 | % |
| Trade and other receivables | 1,110 | 525 | (585) | -52.70% |

4.2.2 Liabilities

4.2.2.1 Trade and Other Payables

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change | |
|-------------------------|-----------------------------|-------------------------------------|--------|---------|
| | | | \$'000 | % |
| Trade and other payable | 2,600 | 2,100 | (500) | -19.23% |

4.2.2.2 Provisions

| | Budget 2024/25 \$'000 | Revised Budget 2024/25 \$'000 | Change | |
|--------------------------|-----------------------------|-------------------------------------|-----------|--------------|
| | | | \$'000 | % |
| Employee Provisions | 2,583 | 2,485 | (98) | -3.78% |
| Rehabilitation Provision | - | 121 | 121 | |
| Total Provisions | 2,583 | 2,606 | 23 | 0.91% |

4.2.2.3 Borrowings

| | Budget 2024/25 \$ | Revised Budget 2024/25 \$ | Projections 2025/26 \$ | 2026/27 \$ | 2027/28 \$ |
|---|-------------------------|---------------------------------|------------------------------|------------------|------------------|
| Amount borrowed as at 30 June of the prior year | - | - | 5,000,000 | 4,535,978 | 4,064,307 |
| Amount proposed to be borrowed | - | 5,000,000 | - | - | - |
| Amount projected to be redeemed | - | - | (464,022) | (471,671) | (479,446) |
| Amount of borrowings as at 30 June | - | 5,000,000 | 4,535,978 | 4,064,307 | 3,584,861 |
| Amount (of opening balance) to be refinanced | - | - | - | - | - |

4.3 Statement of changes in Equity

4.3.1 Reserves

The Council's existing reserves relate to Asset Revauations. The current reserve for quarry rehabilitation will be moved to a provision account (liability) at 30 June 2025. All other specific reserves have been utilised or cleared.

4.4.1 Capital Works Summary

West Wimmera Shire Council

Revised Budget 2025

| Description | Annual Budget | Revised Annual Budget | Actual YTD | Budget Remaining | Grant Funded | Council Funding | Remaining Council Funding | Financial Progress |
|-------------------------------|---------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------|
| Committed Works - Final Seals | \$260,962 | \$260,962 | \$10,333 | \$250,629 | \$149,668 | \$111,294 | \$100,961 | 4% |
| Sealed Road Constructions | \$2,073,748 | \$1,562,649 | \$493,686 | \$1,068,963 | \$1,218,410 | \$855,338 | \$562,311 | 24% |
| Reseals | \$1,000,000 | \$972,484 | \$835,306 | \$137,178 | \$768,011 | \$231,989 | \$92,243 | 84% |
| Line Marking | \$20,000 | \$20,000 | \$0 | \$20,000 | \$0 | \$20,000 | \$20,000 | 0% |
| Shoulder Sheeting | \$651,590 | \$619,176 | \$123,089 | \$496,087 | \$51,590 | \$600,000 | \$528,455 | 19% |
| Resheeting | \$1,891,839 | \$1,921,528 | \$1,093,159 | \$828,369 | \$1,079,429 | \$812,410 | \$413,555 | 58% |
| Street Lighting | \$10,000 | \$2,808 | \$2,808 | \$0 | \$0 | \$10,000 | \$7,192 | 28% |
| Rural & Urban Drainage | \$60,000 | \$11,992 | \$11,992 | \$0 | \$0 | \$60,000 | \$48,008 | 20% |
| Bridges & Major Culverts | \$100,000 | \$19,953 | \$19,953 | \$0 | \$19,953 | \$80,047 | \$80,047 | 20% |
| Footpaths | \$157,000 | \$155,622 | \$97,263 | \$58,359 | \$0 | \$157,000 | \$59,737 | 62% |
| Kerb & Channel | \$55,000 | \$55,000 | \$6,346 | \$48,654 | \$0 | \$55,000 | \$48,654 | 12% |
| Buildings & Property | \$1,483,175 | \$701,114 | \$264,264 | \$436,850 | \$89,605 | \$1,393,570 | \$1,129,305 | 18% |
| Parks & Reserves | \$455,668 | \$385,133 | \$286,636 | \$98,498 | \$295,000 | \$160,668 | \$128,432 | 63% |
| IT, Furniture & Fittings | \$0 | \$22,822 | \$22,822 | \$0 | \$0 | \$0 | \$0 | |
| Plant | \$1,498,500 | \$1,096,260 | \$308,760 | \$787,500 | \$0 | \$1,498,500 | \$1,189,740 | 21% |
| Fleet | \$500,000 | \$547,446 | \$408,446 | \$139,000 | \$0 | \$500,000 | \$91,554 | 82% |
| Total | \$10,217,482 | \$8,354,949 | \$3,984,863 | \$4,370,086 | \$3,671,666 | \$6,545,816 | \$4,500,195 | 39% |

4.4.2 Capital Works Program

West Wimmera Shire Council

Revised Budget 2025

| Description | Comments | Budget 2024/2025 (Incl. Carry Fwd Bal) | Revised Budget 2024/2025 (Incl Carry Forward) | Actual 28 Feb 2025 |
|--|---|--|---|-----------------------|
| Committed Works - Final Seals | | \$260,962 | \$260,962 | \$10,333 |
| Mooree Rd Ch. 3400 - Ch. 4560 x 6.2m seal | With Inroads. Programmed for Mar/Apr 25 | \$51,063 | \$51,063 | \$738 |
| Mooree Rd Ch. 7600 - Ch. 9840 x 6.2m seal | With Inroads. Programmed for Mar/Apr 25 | \$98,605 | \$98,605 | \$228 |
| Shoulder Sheeting | SEE NOTES IN BUDGET CELL | \$651,590 | \$619,176 | \$123,089 |
| Harrow Clear Lake Road Shoulder Resheet(Ch 2,900 - Ch 3,010, F; Ch 3,290 - Ch 3,815 F; Ch 4,170 - Ch 6,260 R; Ch 4,320 - Ch 4,870 F; Ch 5,160 - Ch 5,880 F) | C/F from Last Year. Complete | \$51,590 | \$51,543 | \$51,543 |
| McDonalds Nth Sth Rd Shoulder Resheet (Ch 5120 - 6150 R) | To Be Programmed | \$29,870 | \$29,870 | \$8,920 |
| Sandsmere Hall Rd Shoulder Resheet (Ch 2330 - 3380 F) | To Be Programmed | \$30,450 | \$30,450 | \$9,358 |
| Broughton Rd Shoulder Resheet (Ch 2850- Ch3050 R) | To Be Programmed | \$5,800 | \$2,442 | \$2,442 |
| Chappel Rd Shoulder Resheet (Ch 800 - 1400 F, Ch 800 - 1400 R, Ch 5800 - 6200 R) | To Be Programmed | \$46,400 | \$46,400 | \$9,926 |
| Sth Lillimur Rd Shoulder Resheet (Ch 18708 - 19790 F) | To Be Programmed | \$27,250 | \$27,250 | \$0 |
| Yanipy Rd Shoulder Resheet (Ch 2300 - 3300 F, Ch 2300 - 3300 R) | To Be Programmed | \$50,000 | \$50,000 | \$15,446 |
| Miram Sth Rd Shoulder Resheet (Ch 0 - 720 F, Ch 0 - 720 R, Ch 1800 - 2070 R, Ch 3300 - 5500 R) | To Be Programmed | \$97,750 | \$97,750 | \$25,452 |
| Patyah Bringalbert NTH Rd Shoulder Resheet (Ch 2285 - 2600 R, Ch 2770 - 2900 R, Ch 6885 - 7555 F, Ch 6885 - 7615R) | To Be Programmed | \$46,125 | \$46,125 | \$0 |
| Bringalbert Sth Rd Shoulder Resheet (Ch 1070 - 1930 F) | To Be Programmed | \$21,500 | \$21,500 | \$0 |
| Fullertons Rd Shoulder Resheet (Ch 7700 - 8030 F, Ch 8520 - 8750 F) | To Be Programmed | \$14,000 | \$14,000 | \$0 |
| Ullswater Mortat Rd Shoulder Resheet (Ch 7715 - 8850 F) | To Be Programmed | \$28,375 | \$28,375 | \$0 |
| Harrow Clear Lake Rd Shoulder Resheet (Ch 15870 - 17000 R, Ch 24000 - 24430 R, Ch 24440 - 24940 F, Ch 26330 - 26700 F) | To Be Programmed | \$53,460 | \$53,460 | \$0 |
| Goroke Harrow Rd Shoulder Resheet (Ch 13425 - 14000 R, Ch 17590 - 18110 R, Ch 18650 - 20510 R) | To Be Programmed | \$65,010 | \$65,010 | \$0 |
| Scrubby Lake Rd Shoulder Resheet (Ch 4725 - 5775 R, Ch 4830 - 5380 F, Ch 7800 - 8700 F) | To Be Programmed | \$55,000 | \$55,000 | \$0 |
| | | | | |
| Resheeting | SEE NOTES IN BUDGET CELL | \$1,891,839 | \$1,921,528 | \$1,093,159 |
| A Wallis Rd, Ch 1000 - 2300 | To Be Programmed | \$61,100 | \$42,413 | \$42,413 |
| Boundary Rd South, Ch 0 - 400, 840 - 950, 1680 - 1930, 2300 - 2500 | Works Complete. Budget includes Hindmarsh SC contribution | \$46,000 | \$73,666 | \$73,666 |
| Chappel Rd, Ch 23050 - 24050 | Works Complete | \$47,000 | \$50,449 | \$50,449 |
| Murrawong Nth Rd, Ch 10030 - 11030 | Works Complete | \$47,052 | \$51,909 | \$51,909 |
| Ferris Rd, Ch 2430 - 3480, 4310 - 4870 | To Be Programmed | \$75,670 | \$75,670 | \$1,123 |
| Miram Nth Rd, Ch 9500 - 10610 | Works Underway | \$52,170 | \$68,782 | \$68,782 |
| Lannins Rd, Ch 910 - 1435 | To Be Programmed | \$22,050 | \$22,050 | \$0 |
| K Clarks Rd, Ch 320 - 1170 | To Be Programmed | \$35,700 | \$35,700 | \$0 |
| Feder Collins Rd, Ch. 2950 - 3400 | To Be Programmed | \$16,800 | \$16,800 | \$0 |
| Goodwins Hawkers Rd, Ch 4950 - 5900 | To Be Programmed | \$87,500 | \$85,000 | \$20,032 |
| Grants & Richs, Ch 0 - 500, 3040 - 4060 | To Be Programmed | \$89,440 | \$89,440 | \$0 |
| Dave Dodsons, Ch 50 - 650 | To Be Programmed | \$25,200 | \$25,200 | \$0 |
| Goodwins Crouchs, Ch 430 - 1010 | Works Underway | \$24,360 | \$30,118 | \$30,118 |
| D Hawker Rd, Ch 1550 - 2490, 2890 - 3010 | Works Underway | \$46,380 | \$46,380 | \$701 |
| Billyho Rd, Ch 3410 - 4370 | To Be Programmed | \$42,179 | \$42,179 | \$0 |
| Minimay Neuarpuir Rd Ch 400 to 1250 | Works Complete | \$36,550 | \$45,069 | \$45,069 |
| The Avenue, Ch 0 - 360, 3380 - 3840, 5150 - 56670 | Works Underway | \$116,100 | \$97,187 | \$97,187 |
| Yanipy Rd, Ch 6180 - 7180, 8055 - 8355 | Works Underway | \$57,600 | \$54,931 | \$54,931 |
| Cooak Rd, Ch 4000 - 4440 | Works Complete | \$18,040 | \$17,487 | \$17,487 |
| Cooak Settlement Rd, Ch 300 - 700, 5500 - 6400 | Works Complete | \$53,300 | \$57,562 | \$57,562 |
| H Mitchell Rd, Ch 0 - 670, 870 - 970 | Works Underway | \$31,570 | \$31,570 | \$22,319 |
| H Walters Rd, Ch 300 - 1150 | Works Underway | \$34,030 | \$27,100 | \$27,100 |
| Maryvale Rd, Ch 0 - 300 | Works Underway | \$12,300 | \$12,086 | \$12,086 |
| B Redfords Rd, Ch 450 - 1430 | Works Underway | \$40,180 | \$46,963 | \$46,963 |
| Hannafords Rd, Ch 750 - 970, 1100 - 1650 | To Be Programmed | \$20,020 | \$23,636 | \$23,636 |
| Kojak Settlement Rd, Ch 70 - 1300 | Works Underway | \$36,900 | \$31,271 | \$31,271 |
| Capelthornes Rd, Ch 0 - 1200 | Works Underway | \$48,000 | \$53,864 | \$53,864 |
| Patyah Rd, Ch 20800 - 21800 | Works Underway | \$40,000 | \$40,000 | \$4,071 |

4.4.2 Capital Works Program

West Wimmera Shire Council

Revised Budget 2025

| Description | Comments | Budget 2024/2025 (Incl. Carry Fwd Bal) | Revised Budget 2024/2025 (Incl Carry Forward) | Actual 28 Feb 2025 |
|---|---|--|---|-----------------------|
| Simpsons & Fosters Rd, Ch 350 - 950 | To Be Programmed | \$18,000 | \$16,663 | \$16,663 |
| Thomas Est/Wst Rd, Ch 0 - 700 | Works Underway | \$21,000 | \$17,556 | \$17,556 |
| Mary Welsh Rd, Ch 700 - 1000, 2000 - 3200 | To Be Programmed | \$45,000 | \$45,000 | \$611 |
| Muddy Lake Rd, Ch 2200 - 2650 | To Be Programmed | \$11,700 | \$20,232 | \$20,232 |
| Rossy McDonalds Rd, Ch 4300 - 4620 | To Be Programmed | \$8,320 | \$18,144 | \$18,144 |
| Keith Munns Rd, Ch 3400 - 4200 | Works Underway | \$24,000 | \$11,751 | \$11,751 |
| Rueben Burns Rd, Ch 900 - 1900 | Works Underway | \$40,000 | \$42,225 | \$42,225 |
| Rex Hobbs Rd, Ch 1750 - 2490 | To Be Programmed | \$30,340 | \$30,340 | \$0 |
| E Burns Rd, Ch 0 - 1000 | To Be Programmed | \$41,000 | \$41,000 | \$0 |
| Camerons & Lampards Rd, Ch 2150 - 3260 | To Be Programmed | \$45,510 | \$45,510 | \$0 |
| Sandy Lake Rd, Ch 1000 - 1410 | To Be Programmed | \$16,810 | \$16,810 | \$0 |
| Church Lane, Ch 930 - 1430 | To Be Programmed | \$20,500 | \$20,500 | \$0 |
| Hobbs Rd, Ch 0 - 550 | To Be Programmed | \$22,550 | \$22,550 | \$0 |
| Pinehills No. 2, Ch 0 - 700 | To Be Programmed | \$28,700 | \$28,700 | \$0 |
| Koolomurt Rd, Ch 5000 - 5800 | Works Underway | \$32,800 | \$35,259 | \$35,259 |
| Woodacres Rd, Ch 0 - 850 | To Be Programmed | \$34,850 | \$29,537 | \$29,537 |
| Tea Tree Creek Ch 7000 - 7800, 7935 - 9000, 9400 - 10000, 10655 - 12155 | To Be Programmed | \$147,775 | \$147,775 | \$30,948 |
| Cooak Rd Resheeting Ch3.78-4.12 4.55-4.65 | | \$0 | \$471 | \$471 |
| Shultz Rd Resheet | | \$0 | \$5,017 | \$5,017 |
| Nortons Rd Resheeting, Ch 530 to 1530m | | \$0 | \$801 | \$801 |
| Koolomurt Rd Resheeting Ch5.8-6.5 | | \$0 | \$6,663 | \$6,663 |
| Woodacres rd Resheeting Ch | | \$0 | \$1,978 | \$1,978 |
| Wattles Rd Resheeting Ch10.85-15.85 | | \$0 | \$4,900 | \$4,900 |
| Muddy Lake Rd Resheeting Ch1.29-2.2 | | \$0 | \$2,669 | \$2,669 |
| Gerrickes Rd Resheeting Ch 0.18-0.65 1.56-2.26 | | \$0 | \$5,013 | \$5,013 |
| Honnors Rd Resheeting Ch 3.15-3.57 2.64-3.0 | | \$0 | \$5,036 | \$5,036 |
| Whites Rd Resheeting Ch 0.0-0.43 | | \$0 | \$2,340 | \$2,340 |
| Regional Roads Support Package Phase Three | | \$0 | \$603 | \$603 |
| Charles Rd Resheeting Ch 0.36-1.1 | | \$0 | \$2,003 | \$2,003 |
| | | | | |
| | | | | |
| Street Lighting | Ongoing. One to be done in Kaniva in Jan 25 | \$10,000 | \$2,808 | \$2,808 |
| | | | | |
| Rural & Urban Drainage | | \$60,000 | \$11,992 | \$11,992 |
| Minor Culvert Renewal's | as required | \$60,000 | \$11,992 | \$11,992 |
| | | | | |
| Bridges & Major Culverts | | \$100,000 | \$19,953 | \$19,953 |
| Newmans Rd Bridge repairs | Survey and Design complete. Native vegetation assessment undertaken. Quotes obtained for bridge repairs. In house roadworks to be programmed. | \$100,000 | \$19,953 | \$19,953 |
| | | | | |
| Footpaths | | \$157,000 | \$155,622 | \$97,263 |
| Various Isolated failures as identified in Moloney Report | as required | \$20,050 | \$20,050 | \$15,791 |
| Compston St, Goroke, Kindergarten (Barrack St) - Church St | Survey and design complete. Tender for construction awarded to Smooth as Concrete. | \$46,200 | \$41,920 | \$41,920 |
| Budjik St, Kaniva, Farmers St - Webb St | Survey and Design complete. Tender for construction awarded to Wimmcrete | \$56,100 | \$56,100 | \$2,000 |
| Elizabeth St, Edenhope, Anne St - Churchill St | Survey and Design complete. In house construction early 2025 | \$34,650 | \$37,107 | \$37,107 |
| Disable Bay & Island Commercial St Kaniva | | \$0 | \$445 | \$445 |
| | | | | |
| Kerb & Channel | | \$55,000 | \$55,000 | \$6,346 |
| Various Isolated failure replacments as identified in Moloney Report | | \$25,000 | \$25,000 | \$4,096 |
| Dungey St, Kaniva, Budjik - Young St | Survey and Design Complete. Tender for construction awarded to Mintern Civil. | \$30,000 | \$30,000 | \$2,250 |
| | | | | |

4.4.2 Capital Works Program

West Wimmera Shire Council

Revised Budget 2025

| Description | Comments | Budget 2024/2025 (Incl. Carry Fwd Bal) | Revised Budget 2024/2025 (Incl Carry Forward) | Actual 28 Feb 2025 |
|---|---|--|---|-----------------------|
| Buildings & Property | | \$1,483,175 | \$701,114 | \$264,264 |
| Council Owned House Capital Improvements | Ongoing. Quote obtained for 11 Wannon driveway. | \$50,000 | \$9,305 | \$9,305 |
| Goroke mens Shed external painting | McMaster painters to do prior Christmas | \$8,000 | \$8,000 | \$0 |
| External painting of Kaniva Town Hall | Tenders received. Waiting on advice of grant submission prior to award. | \$70,000 | \$70,000 | \$62 |
| External painting of Windmill Café | Scope to be negotiated with new tenant | \$15,000 | \$15,000 | \$2,256 |
| Edenhope Aerodrome Upgrade | | \$344,175 | \$344,175 | \$59,843 |
| Kaniva Depot Upgrade Scoping/Shovel Ready | Defer. May need \$150k to meet compliance requirements | \$786,000 | \$23,513 | \$23,513 |
| Edenhope Kindergarten Renovation | Completed | \$90,000 | \$92,546 | \$92,546 |
| West Wimmera Cabins Project - Kaniva | Completed | \$10,000 | \$8,993 | \$8,993 |
| Edenhope Wannon Avenue Directors House Renovation | On hold | \$50,000 | \$50,000 | \$0 |
| Edenhope Lakeside Caravan Park | Completed | \$37,000 | \$43,020 | \$43,020 |
| Edenhope Office fitout | | \$23,000 | \$15,000 | \$3,164 |
| Edenhope Depot Fuel Tank Upgrade | | \$0 | \$21,465 | \$21,465 |
| Edenhope Lake Wallace Boat Ramp | Deferr to 25/26 budget | \$0 | \$97 | \$97 |
| | | | | |
| Parks & Reserves | | \$455,668 | \$385,133 | \$286,636 |
| Incidental Park Furniture | As required. | \$20,000 | \$1,605 | \$1,605 |
| Dolphin vacuum cleaner & ancillary equipment, Goroke Pool | Complete | \$10,000 | \$6,704 | \$6,704 |
| Dolphin vacuum cleaner & ancillary equipment, Edenhope Pool | Complete | \$10,000 | \$10,000 | -\$8,800 |
| Kaniva All Abilities Upgrades at Swimming Pool | | | \$649 | \$649 |
| Apsley Playground | | | \$74 | \$74 |
| Kaniva Rec Res AFL Lighting Upgrade | | \$333,334 | \$333,334 | \$252,919 |
| Filter replacement, Goroke swimming pool | | \$29,000 | \$32,582 | \$32,582 |
| Kaniva Recreation Reserve Facility Design | Carry to 25/26 | \$53,334 | \$0 | \$0 |
| Band Park Scoping/Shovel Ready | Expense small balance, project completed Last FY | \$0 | \$0 | \$71 |
| Kaniva Rec Reserve - Lighting for Oval | Move to project above | \$0 | \$0 | \$646 |
| Lake St to Foreshore link - Henley Park | | \$0 | \$185 | \$185 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| IT, Furntiture & Fittings | | \$0 | \$22,822 | \$22,822 |
| IT Grant - Kindergarten Educator Laptops | | \$0 | \$5,159 | \$5,159 |
| LAN Upgrade Project - CT | | \$0 | \$6,806 | \$6,806 |
| ICT Device and Equipment Management | | \$0 | \$10,858 | \$10,858 |
| | | | | |
| Plant | | \$1,498,500 | \$1,096,260 | \$308,760 |
| CAT 12M | | \$550,000 | \$550,000 | \$0 |
| Isuzu Crane | Deferred | \$340,000 | \$0 | \$0 |
| Fastrac SD54 Mower | See mower below | \$20,000 | \$0 | \$0 |
| Hustler 42 mower | See mower below | \$12,000 | \$0 | \$0 |
| Mobile Fuel Tank | | \$17,500 | \$217,141 | \$217,141 |
| Car Trailer | | \$8,000 | \$8,000 | \$0 |
| 8x5 Trailer | | \$5,000 | \$5,000 | \$0 |
| Ford Dual Cab | | \$54,000 | \$54,000 | \$0 |
| Ford Dual Cab | | \$54,000 | \$54,000 | \$0 |
| Water Jetter | | \$18,000 | \$18,000 | \$0 |
| Ute Tipping | | \$60,000 | \$50,850 | \$50,850 |
| Water Truck | | \$330,000 | \$95,909 | \$9,591 |
| Gravely Pro Turn 352 Mower | | \$0 | \$16,364 | \$16,364 |
| Gravely ZT XL 42 Zero Turn Mower with Catcher | | \$0 | \$11,997 | \$11,997 |
| Minor Plant Purchases | As required | \$30,000 | \$15,000 | \$2,818 |
| | | | | |
| Fleet | | \$500,000 | \$547,446 | \$408,446 |
| TOYOTA RAV4 HYBRID GXL AWD | | \$60,000 | \$56,373 | \$56,373 |
| TOYOTA HIACE BUS | | \$80,000 | \$80,000 | \$0 |

4.4.2 Capital Works Program

West Wimmera Shire Council

Revised Budget 2025

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|--|----------|--|---|-----------------------|
| TOYOTA RAV4 HYBRID | | \$60,000 | \$58,417 | \$58,417 |
| TOYOTA RAV4 HYBRID GXL AWD | | \$60,000 | \$57,169 | \$57,169 |
| MITSUBISHI OUTLANDER ES AWD | | \$60,000 | \$58,783 | \$58,783 |
| HYUNDAI SANTA FEY | | \$60,000 | \$58,941 | \$58,941 |
| MITSUBISHI OUTLANDER ES AWD (or similar) | | \$60,000 | \$59,000 | \$0 |
| TOYOTA RAV4 HYBRID GXL | | \$60,000 | \$58,941 | \$58,941 |
| ISUZU MU-X LSU 4X4 (2AV4MB) | | | \$59,822 | \$59,822 |
| Total | | \$10,217,482 | \$8,354,949 | \$3,984,863 |