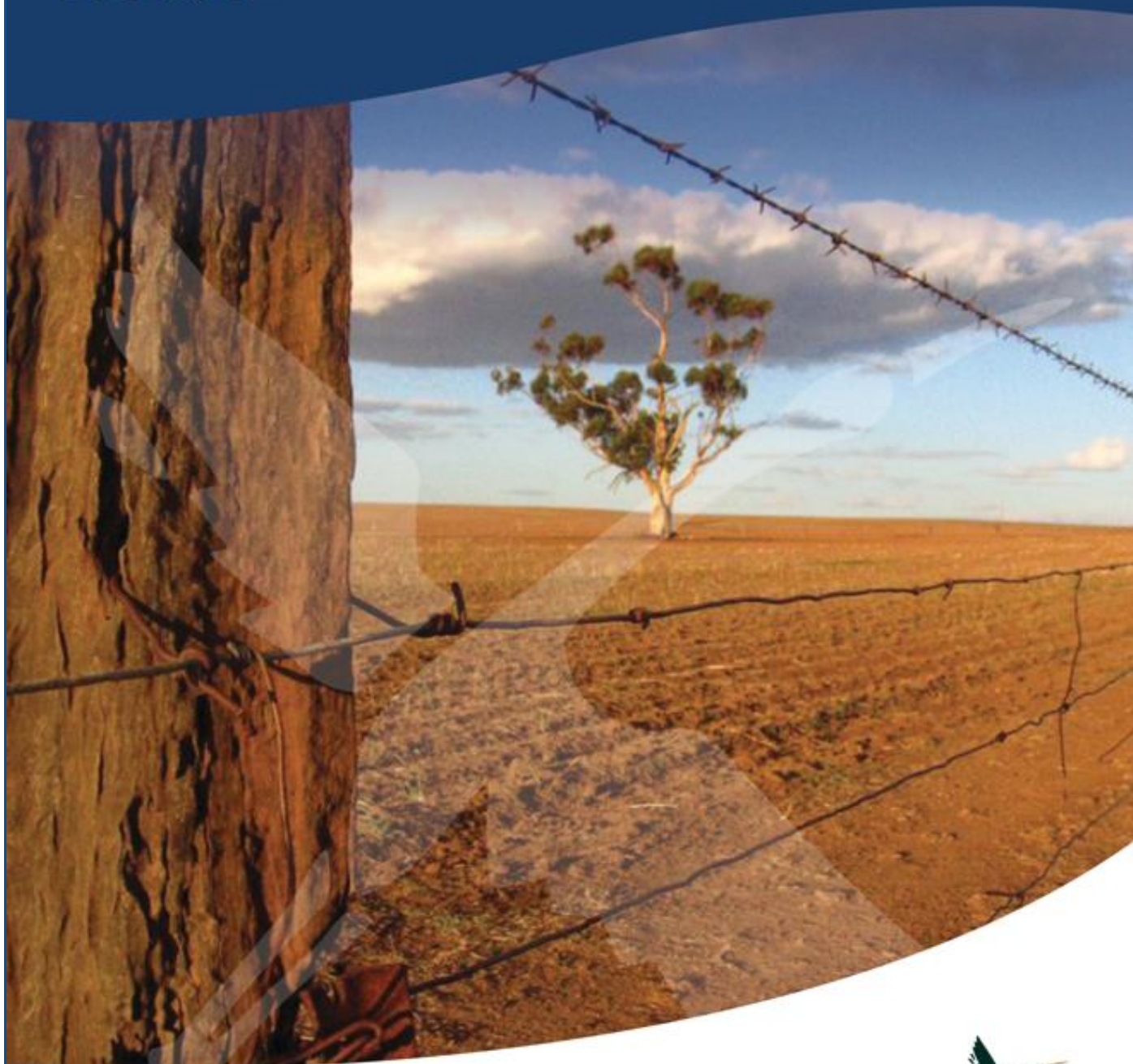


# ANNUAL BUDGET

## 2026/27



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## Mayor and CEO's Introduction

On behalf of the Councillors, we present the 2026-27 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 four pillars:

1. Healthy, inviting and connected community
2. Diverse and growing economy
3. Resilient and sustainable environment
4. Operational excellence

This budget prioritises financial sustainability while continuing to invest in critical infrastructure and community assets. The 2026-27 capital works program has expanded on the previous year whilst still aligning with available funding. An allowance has been made for Council to pursue further opportunities for external funding throughout the year.

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 2026-27 capital works program totals approximately \$8.27 million, with 66% allocated to the renewal of critical infrastructure and 14% to the upgrade and development of existing assets. Priority projects include improvements to roads preservation of council asset infrastructure, and community spaces.

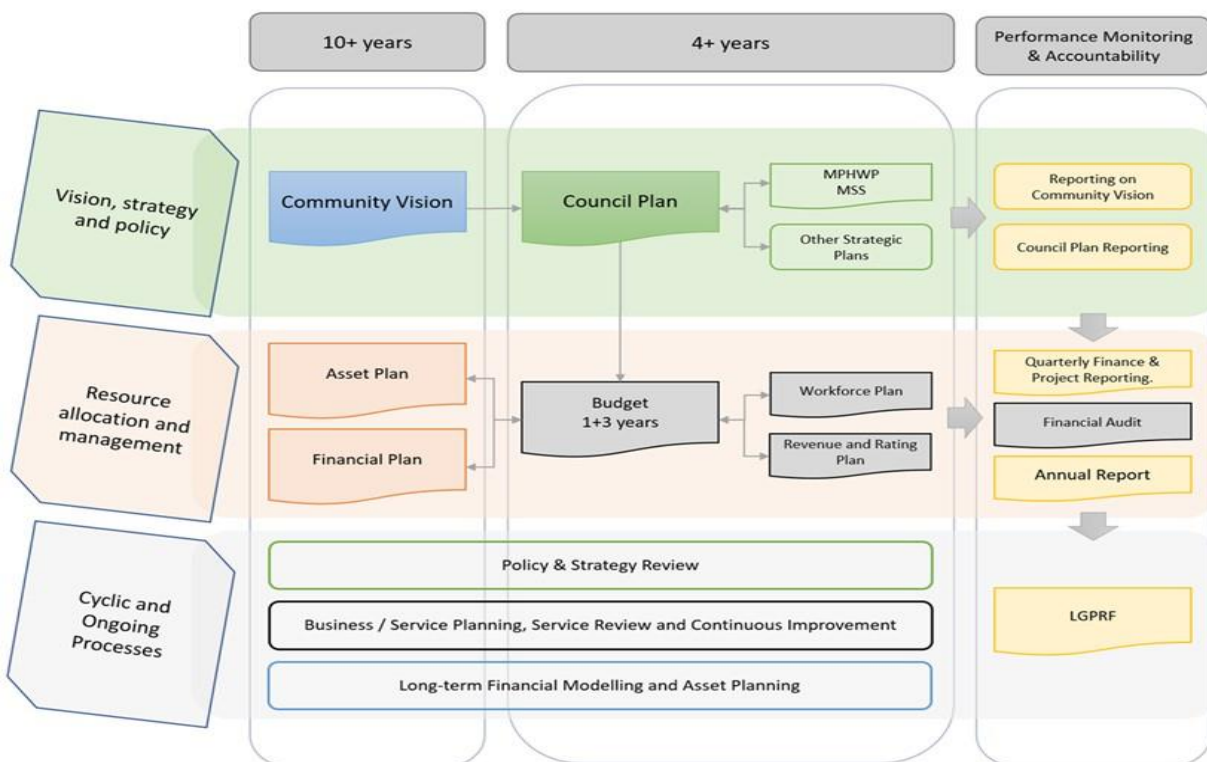
Council's commitment to maintaining financial discipline is reflected in every aspect of this budget. We continue to strengthen internal processes, refine project planning, and identify opportunities for alternative revenue where appropriate. The allocation of resources in this budget supports our goal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

# 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, Financial Plan and Asset 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 Government Services

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 councils 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.*

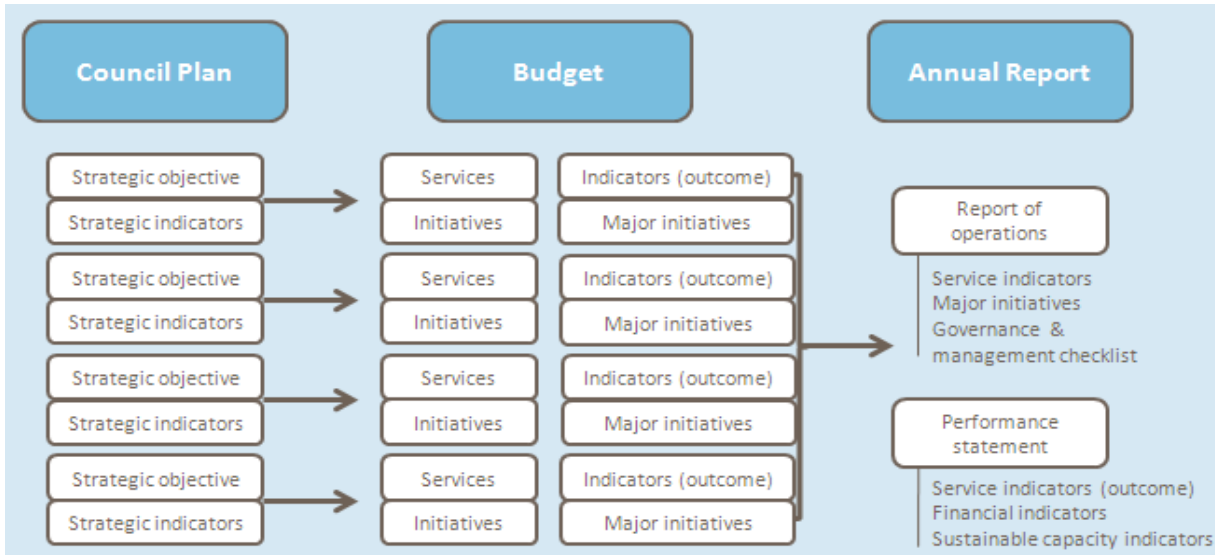
*United - We will do everything within our ability to encourage and form trusting relationships, to work together as one team to achieve our goals and advocate for 'One West Wimmera'.*

### 1.3 Strategic objectives

Strategic Objective	Description
Healthy, inviting and connected community	<p>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.</p> <p>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.</p>
Diverse and growing economy	<p>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.</p>
Resilient and sustainable environment	<p>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.</p>
Operational excellence	<p>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.</p>

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026/27 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.



Source: Department of Government Services

## 2.1 Strategic Objective 1: Healthy, inviting and connected 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		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Parks and Reserves	Maintenance of community green spaces and community reserves.	<i>Inc</i>	-	-	-
		<i>Exp</i>	793	701	631
		<i>Surplus / (deficit)</i>	(793)	(701)	(631)
Projects and Innovation	Development and delivery of community projects.	<i>Inc</i>	2,625	1,776	100
		<i>Exp</i>	2,755	2,499	893
		<i>Surplus / (deficit)</i>	(130)	(723)	(793)
Community Support and Wellbeing	Aged, maternity and early education services.	<i>Inc</i>	2,110	35	1,202
		<i>Exp</i>	2,234	1,691	1,547
		<i>Surplus / (deficit)</i>	(124)	(1,656)	(345)
Aerodromes	Maintenance of shire Aerodromes	<i>Inc</i>	-	-	-
		<i>Exp</i>	9	1	1
		<i>Surplus / (deficit)</i>	(9)	(1)	(1)
Buildings and Property	Maintenance and preservation of shire buildings and properties inclusive of community amenities	<i>Inc</i>	-	23	23
		<i>Exp</i>	1,049	899	817
		<i>Surplus / (deficit)</i>	(1,049)	(876)	(794)
Bridges and Culverts	Maintenance and preservation of shire bridges and culverts	<i>Inc</i>	-	-	-
		<i>Exp</i>	72	14	14
		<i>Surplus / (deficit)</i>	(72)	(14)	(14)
Assets and Engineering	Administration and design of major infrastructure	<i>Inc</i>	-	-	-
		<i>Exp</i>	543	744	945
		<i>Surplus / (deficit)</i>	(543)	(744)	(945)
Private Works	Provision of private road and civil works in conjunction with partners	<i>Inc</i>	30	1,230	650
		<i>Exp</i>	10	1,207	625
		<i>Surplus / (deficit)</i>	20	23	25
Roads and Footpaths	Maintenance and preservation of shire roads and footpaths	<i>Inc</i>	7,391	3,478	-
		<i>Exp</i>	5,109	1,617	3,456
		<i>Surplus / (deficit)</i>	2,282	1,861	(3,456)
Facilities and Quality	Administration relating to the use, running and contracting of council facilities for the public consumption.	<i>Inc</i>	129	188	208
		<i>Exp</i>	771	859	754
		<i>Surplus / (deficit)</i>	(642)	(671)	(546)
Depot Operations	Support services in relation to works teams.	<i>Inc</i>	638	96	98
		<i>Exp</i>	3,661	1,583	62
		<i>Surplus / (deficit)</i>	(3,023)	(1,487)	36

### Major initiatives

- 1) Delivery Kaniva Bowling Club Upgrade & Edenhope Changerooms Upgrade
- 2) Deliver Toilet Upgrade at Edenhope Lions Park Development

### Other initiatives

- 3) Maintain and facilitate access to Council facilities for community and commercial use
- 4) Continue to implement and promote our community & business grants

### Service performance outcome indicators

Domain	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Roads	Condition	100%	100%	100%
Aquatic Facilities	Utilisation	2.87	3.5	3
Libraries	Participation	24.02%	24.00%	24.50%

\* refer to table at end of section 2.2 for information on the calculation of Service performance outcome indicators

## 2.2 Strategic Objective 2: Diverse and growing 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	2024/25	2025/26	2026/27	
		Actual \$'000	Forecast \$'000	Budget \$'000	
Community Development	Provision of community events, tourism, art and cultural events and facilities.	<i>Inc</i>	-	35	49
		<i>Exp</i>	1,330	1,120	1,305
		<i>Surplus/ (deficit)</i>	(1,330)	(1,085)	(1,256)

### Major initiatives

- 1) Deliver Council 2026–27 Capital Road Works Program
- 2) Deliver Council 2026–27 Annual Road Maintenance Program

### Other initiatives

- 3) Implement actions from Business-Friendly Councils Program
- 4) Progress implementation of a schedule to clean signs and replace ageing signs across the shire

### 2.3 Strategic Objective 3: Resilient and 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		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Emergency Management	Councils response to natural disasters and major events.	<i>Inc</i>	-	-	-
		<i>Exp</i>	-	20	20
		<i>Surplus/ (deficit)</i>	0	(20)	(20)
Waste Management	Provision of council run transfer stations and kurb side waste collection	<i>Inc</i>	75	105	110
		<i>Exp</i>	341	1,174	1,123
		<i>Surplus/ (deficit)</i>	(266)	(1,069)	(1,013)
Development Services	Provision of and enforcement of local laws including, animal registration, food safety, building and planning services.	<i>Inc</i>	267	329	258
		<i>Exp</i>	1,558	1,318	1,296
		<i>Surplus/ (deficit)</i>	(1,291)	(989)	(1,038)

#### Major initiatives

- 1) Undertake roadside pest and weed control, subject to annual funding
- 2) Complete West Wimmera Planning Scheme amendments to incorporate Harrow and Chetwynd flood studies.

#### Other initiatives

- 3) Management of Weeds at Lake Wallace
- 4) Support the planning and coordination of emergency management activities in partnership with relevant agencies

#### Service performance outcome indicators

Domain	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Food safety	Health and safety	100%	100%	100%
Animal Management	Health and safety	0	0	0
Waste management	Waste diversion	15.71%	20%	25%
Statutory planning	Service standard	87.50%	90%	90%

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

## 2.4 Strategic Objective 4: Operational Excellence

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		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Contracts and Procurement	Administration of council contracts and procurement	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,644	37	177
		<i>Surplus/ (deficit)</i>	(1,644)	(37)	(177)
Human Resources	Provision of internal human resources services	<i>Inc</i>	50	-	-
		<i>Exp</i>	858	171	335
		<i>Surplus/ (deficit)</i>	(808)	(171)	(335)
Occupational Health, Safety	Provision of internal OHS and risk services	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,428	741	779
		<i>Surplus/ (deficit)</i>	(1,428)	(741)	(779)
Corporate and Leadership Services	Provision of internal Finance, Rates and Leadership	<i>Inc</i>	548	482	443
		<i>Exp</i>	2,405	2,684	2,327
		<i>Surplus/ (deficit)</i>	(1,857)	(2,202)	(1,884)
Governance	Provision of internal governance services	<i>Inc</i>	47	-	-
		<i>Exp</i>	1,399	1,699	1,881
		<i>Surplus/ (deficit)</i>	(1,352)	(1,699)	(1,881)

### Major Initiatives

- 1) Delivery of Business Acceleration Fund - Website & Open Forms Upgrade
- 2) Delivery of Business Acceleration Fund - Digitisation of building and planning records

### Other Initiatives

- 4) Maintain alliance with neighbouring councils to advocate to state and federal governments
- 5) Roll out of new Governance Rules/Council Meeting Policy as per LGV review

### Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Governance	Consultation and engagement	56	57	57

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

## 2.5 Service Performance Outcome Indicators

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

### 2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Healthy, inviting and connected community	(7,464)	9,745	2,281
Diverse and growing economy	(1,256)	1,305	49
Resilient and sustainable environment	(2,071)	2,439	368
Operational Excellence	(5,056)	5,499	443
<b>Total</b>	<b>(15,847)</b>	<b>18,988</b>	<b>3,141</b>
<b>Expenses added in:</b>			
Depreciation	10,929		
Finance costs	60		
<b>Surplus/(Deficit) before funding sources</b>	<b>(26,836)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	8,408		
Financial Assistance Grants	8,070		
Capital Revenue	5,395		
Waste charge revenue	848		
<b>Total funding sources</b>	<b>22,721</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>(4,115)</b>		

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2029/30

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 2030

	NOTES	Forecast	Budget	Projections		
		Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	9,215	<b>9,527</b>	9,744	9,966	10,194
Statutory fees and fines	4.1.2	172	<b>175</b>	179	182	186
User fees	4.1.3	596	<b>664</b>	677	691	705
Grants - operating	4.1.4	10,619	<b>9,245</b>	9,430	9,618	9,811
Grants - capital	4.1.4	3,717	<b>5,230</b>	5,335	5,441	5,550
Contributions - monetary	4.1.5	302	<b>65</b>	65	65	65
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		115	<b>100</b>	227	227	227
Other income	4.1.6	1,269	<b>856</b>	856	856	856
<b>Total income / revenue</b>		<b>26,005</b>	<b>25,862</b>	26,512	27,047	27,594
<b>Expenses</b>						
Employee costs	4.1.7	10,781	<b>11,161</b>	11,561	11,908	12,265
Materials and services	4.1.8	8,547	<b>7,138</b>	7,316	7,499	7,687
Depreciation	4.1.9	8,810	<b>10,929</b>	8,610	8,825	9,046
Borrowing costs		80	<b>60</b>	34	21	8
Other expenses	4.1.12	630	<b>689</b>	706	724	742
<b>Total expenses</b>		<b>28,848</b>	<b>29,977</b>	28,228	28,978	29,747
<b>Surplus/(deficit) for the year</b>		<b>(2,843)</b>	<b>(4,115)</b>	(1,716)	(1,931)	(2,153)
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain /(loss)		15,849	<b>16,348</b>	-	-	-
<b>Total other comprehensive income</b>		<b>15,849</b>	<b>16,348</b>	-	-	-
<b>Total comprehensive result</b>		<b>13,006</b>	<b>12,233</b>	(1,716)	(1,931)	(2,153)

## Balance Sheet

For the four years ending 30 June 2030

		Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	2027/28 \$'000	Projections 2028/29 \$'000	2029/30 \$'000
	NOTES					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		5,495	<b>4,494</b>	5,488	7,466	9,286
Trade and other receivables		1,525	<b>1,597</b>	2,258	2,310	2,357
Other financial assets		-	<b>20</b>	20	20	20
Inventories		135	<b>150</b>	150	150	150
Prepayments		-	<b>20</b>	20	20	20
<b>Total current assets</b>	4.2.1	<u>7,155</u>	<u><b>6,281</b></u>	<u>7,936</u>	<u>9,966</u>	<u>11,833</u>
<b>Non-current assets</b>						
Investments in associates, joint arrangement and subsidiaries		-	<b>100</b>	100	100	100
Property, infrastructure, plant & equipment		275,711	<b>259,802</b>	255,842	251,667	247,416
<b>Total non-current assets</b>	4.2.1	<u>275,711</u>	<u><b>259,902</b></u>	<u>255,942</u>	<u>251,767</u>	<u>247,516</u>
<b>Total assets</b>		<u>282,866</u>	<u><b>266,183</b></u>	<u>263,878</u>	<u>261,733</u>	<u>259,349</u>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		1,800	<b>2,000</b>	1,666	1,717	1,764
Trust funds and deposits		180	<b>577</b>	577	577	577
Contract and other liabilities		-	<b>900</b>	900	900	900
Provisions		2,340	<b>2,400</b>	2,462	2,525	2,589
Interest-bearing liabilities	4.2.3	500	<b>500</b>	333	347	0
<b>Total current liabilities</b>	4.2.2	<u>4,820</u>	<u><b>6,377</b></u>	<u>5,937</u>	<u>6,065</u>	<u>5,831</u>
<b>Non-current liabilities</b>						
Provisions		396	<b>400</b>	404	408	413
Interest-bearing liabilities	4.2.3	1,000	<b>500</b>	347	-	-
<b>Total non-current liabilities</b>	4.2.2	<u>1,396</u>	<u><b>900</b></u>	<u>751</u>	<u>408</u>	<u>413</u>
<b>Total liabilities</b>		<u>6,216</u>	<u><b>7,277</b></u>	<u>6,688</u>	<u>6,473</u>	<u>6,243</u>
<b>Net assets</b>		<u>276,650</u>	<u><b>258,906</b></u>	<u>257,190</u>	<u>255,259</u>	<u>253,106</u>
<b>Equity</b>						
Accumulated surplus		30,931	<b>(3,161)</b>	(4,877)	(6,808)	(8,961)
Reserves		245,719	<b>262,067</b>	262,067	262,067	262,067
<b>Total equity</b>		<u>276,650</u>	<u><b>258,906</b></u>	<u>257,190</u>	<u>255,259</u>	<u>253,106</u>

## Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast Actual</b>					
Balance at beginning of the financial year		265,514	33,401	229,870	2,243
Surplus/(deficit) for the year		(2,843)	(2,843)	-	-
Net asset revaluation gain/(loss)		15,849	-	15,849	-
Transfers to other reserves		(1,870)	373	-	(2,243)
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>276,650</b>	<b>30,931</b>	<b>245,719</b>	<b>-</b>
<b>2027 Budget</b>					
Balance at beginning of the financial year		276,650	30,931	245,719	-
Surplus/(deficit) for the year		(4,115)	(4,115)	-	-
Net asset revaluation gain/(loss)		16,348	-	16,348	-
Transfers to other reserves	4.3.1	(29,977)	(29,977)	-	-
Transfers from other reserves	4.3.1	-	-	-	-
<b>Balance at end of the financial year</b>	4.3.2	<b>258,906</b>	<b>(3,161)</b>	<b>262,067</b>	<b>-</b>
<b>2028</b>					
Balance at beginning of the financial year		258,906	(3,161)	262,067	-
Surplus/(deficit) for the year		(1,716)	(1,716)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>257,190</b>	<b>(4,877)</b>	<b>262,067</b>	<b>-</b>
<b>2029</b>					
Balance at beginning of the financial year		257,190	(4,877)	262,067	-
Surplus/(deficit) for the year		(1,931)	(1,931)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>255,259</b>	<b>(6,808)</b>	<b>262,067</b>	<b>-</b>
<b>2030</b>					
Balance at beginning of the financial year		255,259	(6,808)	262,067	-
Surplus/(deficit) for the year		(2,153)	(2,153)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>253,106</b>	<b>(8,961)</b>	<b>262,067</b>	<b>-</b>

## Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast	Budget	Projections		
		Actual				
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		9,215	9,468	9,533	9,946	10,176
Statutory fees and fines		172	173	192	200	204
User fees		596	657	729	759	774
Grants - operating		5,103	9,152	9,226	9,601	9,795
Grants - capital		3,487	4,035	5,219	5,431	5,541
Contributions - monetary		302	65	65	65	65
Interest received		150	175	-	-	-
Other receipts		1,126	926	926	948	948
Net GST refund / payment		932	-	978	1,084	1,116
Employee costs		(10,684)	(10,607)	(11,685)	(11,810)	(12,167)
Materials and services		(9,942)	(7,907)	(8,181)	(8,231)	(8,439)
Other payments		(730)	685	(790)	(794)	(815)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	(273)	6,822	6,214	7,198	7,199
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(5,042)	(7,795)	(5,115)	(5,115)	(5,275)
Proceeds from sale of property, infrastructure, plant and equipment		250	532	250	250	250
Proceeds from sale of investments		300	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(4,492)	(7,263)	(4,865)	(4,865)	(5,025)
<b>Cash flows from financing activities</b>						
Finance costs		(80)	(60)	(34)	(21)	(8)
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		(500)	(500)	(320)	(333)	(347)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(580)	(560)	(354)	(354)	(354)
Net increase/(decrease) in cash & cash equivalents		(5,345)	(1,001)	994	1,978	1,820
Cash and cash equivalents at the beginning of the financial year		10,840	5,495	4,494	5,488	7,466
<b>Cash and cash equivalents at the end of the financial year</b>		5,495	4,494	5,488	7,466	9,286

## Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		Actual		2027/28	2028/29	2029/30
		2025/26	2026/27	\$'000	\$'000	\$'000
<b>Property</b>						
Land improvements		670	27	150	150	270
<b>Total land</b>		670	27	150	150	270
Buildings		594	1,574	500	500	500
<b>Total buildings</b>		594	1,574	500	500	500
<b>Total property</b>		1,264	1,601	650	650	770
<b>Plant and equipment</b>						
Plant, machinery and equipment		-	1,350	800	750	750
Fixtures, fittings and furniture		-	6	50	50	75
<b>Total plant and equipment</b>		-	1,356	850	800	825
<b>Infrastructure</b>						
Roads		3,672	5,081	3,000	3,000	3,000
Bridges		-	-	30	30	30
Footpaths and cycleways		66	177	70	70	70
Drainage		40	30	50	50	50
Other infrastructure		-	25	-	50	50
<b>Total infrastructure</b>		3,778	5,313	3,150	3,200	3,200
<b>Total capital works expenditure</b>	4.5.1	5,042	8,270	4,650	4,650	4,795
<b>Represented by:</b>						
New asset expenditure		-	1,705	-	-	-
Asset renewal expenditure		5,042	5,441	4,650	4,650	4,795
Asset upgrade expenditure		-	1,124	-	-	-
<b>Total capital works expenditure</b>	4.5.1	5,042	8,270	4,650	4,650	4,795
<b>Funding sources represented by:</b>						
Grants		3,717	5,230	4,650	4,650	4,795
Contributions		-	65	-	-	-
Council cash		1,325	2,975	-	-	-
Borrowings		-	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	5,042	8,270	4,650	4,650	4,795

## Statement of Human Resources

For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	Actual				
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	11,301	<b>11,161</b>	11,561	11,908	12,265
Employee costs - capital	818	<b>818</b>	847	873	899
<b>Total staff expenditure</b>	<b>12,119</b>	<b>11,979</b>	<b>12,408</b>	<b>12,781</b>	<b>13,164</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	103.3	<b>98.3</b>	98.3	98.3	98.3
<b>Total staff numbers</b>	<b>103.3</b>	<b>98.3</b>	<b>98.3</b>	<b>98.3</b>	<b>98.3</b>

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

Department	Budget 2026/27 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Organisational Leadership	438	341	97	-	-
Corporate and Community Services	4,290	2,615	1,597	78	-
Infrastructure Development and Works	6,433	5,509	912	12	-
Total permanent staff expenditure	<b>11,161</b>	8,465	2,606	90	-
Capitalised labour costs	818				
<b>Total expenditure</b>	<b>11,979</b>				

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

Department	Budget 2026/27	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Organisational Leadership	1.8	1.0	0.8	-	-
Corporate and Community Services	32.3	17.0	14.6	0.7	-
Infrastructure Development and Works	64.1	58.0	5.8	0.3	-
<b>Total staff</b>	<b>98.3</b>	76.0	21.2	1.0	-

**Summary of Planned Human Resources Expenditure  
For the four years ending 30 June 2030**

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Corporate and Community Services</b>				
Permanent - Full time	2,615	2,733	2,815	2,899
Women	1,818	1,900	1,957	2,016
Men	797	833	858	884
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,597	1,669	1,719	1,770
Women	1,597	1,669	1,719	1,770
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total &lt;&lt;detail organisational structure as appropriate&gt;&gt;</b>	<b>4,212</b>	<b>4,402</b>	<b>4,534</b>	<b>4,670</b>
<b>Infrastructure Development and Works</b>				
Permanent - Full time	6,327	6,596	6,794	6,998
Women	1,086	1,135	1,169	1,204
Men	5,241	5,461	5,625	5,794
Persons of self-described gender	0	0	0	0
Permanent - Part time	912	953	982	1,011
Women	387	404	417	429
Men	525	549	565	582
Persons of self-described gender	0	0	0	0
<b>Total &lt;&lt;detail organisational structure as appropriate&gt;&gt;</b>	<b>7,239</b>	<b>7,549</b>	<b>7,776</b>	<b>8,009</b>
<b>Organisational Leadership</b>				
Permanent - Full time	341	356	367	378
Women	0	0	0	0
Men	341	356	367	378
Persons of self-described gender	0	0	0	0
Permanent - Part time	97	101	104	108
Women	97	101	104	108
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total &lt;&lt;detail organisational structure as appropriate&gt;&gt;</b>	<b>438</b>	<b>458</b>	<b>471</b>	<b>486</b>
<b>Total &lt;&lt;detail organisational structure as appropriate&gt;&gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Casuals, temporary and other expenditure</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capitalised labour costs</b>	<b>818</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total staff expenditure</b>	<b>11,979</b>	<b>12,408</b>	<b>12,781</b>	<b>13,164</b>

	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
<b>Corporate and Community Services</b>				
Permanent - Full time	16.0	16.0	16.0	16.0
Women	12.0	12.0	12.0	12.0
Men	4.0	4.0	4.0	4.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	16.3	16.3	16.3	16.3
Women	16.3	16.3	16.3	16.3
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total &lt;&lt;detail organisational structure as appropriate&gt;&gt;</b>	<b>32.3</b>	<b>32.3</b>	<b>32.3</b>	<b>32.3</b>
<b>Infrastructure Development and Works</b>				
Permanent - Full time	57.0	57.0	57.0	57.0
Women	7.0	7.0	7.0	7.0
Men	50.0	50.0	50.0	50.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	7.1	7.1	7.1	7.1
Women	3.1	3.1	3.1	3.1
Men	4.0	4.0	4.0	4.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total &lt;&lt;detail organisational structure as appropriate&gt;&gt;</b>	<b>64.1</b>	<b>64.1</b>	<b>64.1</b>	<b>64.1</b>
<b>Organisational Leadership</b>				
Permanent - Full time	1.0	1.0	1.0	1.0
Women	0.0	0.0	0.0	0.0
Men	1.0	1.0	1.0	1.0
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
<b>Total &lt;&lt;detail organisational structure as appropriate&gt;&gt;</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>
<b>Casuals and temporary staff</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Capitalised labour</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total staff numbers</b>	<b>98.3</b>	<b>98.3</b>	<b>98.3</b>	<b>98.3</b>

## 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 2026/27 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.

This will raise total rates and charges for 2026/27 to \$9.527m.

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

	2025/26		2026/27	Change	%
	Forecast	Actual	Budget		
	\$'000		\$'000		
General rates*	7,874		<b>8,089</b>	215	<b>2.73%</b>
Municipal charge*	519		<b>532</b>	13	<b>2.50%</b>
Service rates and charges	810		<b>806</b>	4	<b>-0.49%</b>
Special rates and charges	-	20	-	20	<b>-100.00%</b>
Supplementary rates and rate adjustments	2		<b>69</b>	67	<b>3350.00%</b>
Interest on rates and charges	30		<b>31</b>	1	<b>3.33%</b>
Revenue in lieu of rates	-		-	-	
<b>Total rates and charges</b>	<b>9,215</b>		<b>9,527</b>	<b>312</b>	<b>3.39%</b>

\*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	2025/26	2026/27	Change
	cents/\$CIV	cents/\$CIV	
General rate for rateable residential properties	0.0013366	<b>0.0014290</b>	<b>6.91%</b>
General rate for rateable commercial properties	0.0013366	<b>0.0014290</b>	<b>6.91%</b>
General rate for rateable industrial properties	0.0013366	<b>0.0014290</b>	<b>6.91%</b>

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	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential	487	567	80	16.43%
Rural	7,356	7,488	132	1.79%
Commercial	16	18	2	12.50%
Industrial	15	16	1	6.67%
<b>Total amount to be raised by general rates</b>	<b>7,874</b>	<b>8,089</b>	<b>215</b>	<b>2.73%</b>

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	2025/26	2026/27	Change	
	Number	Number	Number	%
Residential	1,763	1,762	-	-0.06%
Rural	2,834	2,831	-	-0.11%
Commercial	88	89	1	1.14%
Industrial	84	85	1	1.19%
<b>Total number of assessments</b>	<b>4,769</b>	<b>4,767</b>	<b>-</b>	<b>-0.04%</b>

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	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential	364,369	396,877	32,508	8.92%
Rural	5,505,252	5,239,485	-	-4.83%
Commercial	12,115	12,398	283	2.34%
Industrial	11,273	11,461	188	1.67%
<b>Total value of land</b>	<b>5,893,009</b>	<b>5,660,221</b>	<b>-</b>	<b>-3.95%</b>

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 2025/26	Per Rateable Property 2026/27	Change	
	\$	\$	\$	%
Municipal	175	180	5	2.86%

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

Type of Charge	2025/26	2026/27	Change	
	\$	\$	\$	%
Municipal	519	532	13	2.50%

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 2025/26	Per Rateable Property 2026/27	Change	
	\$	\$	\$	%
Bin Collection Charge Urban 120L	399	420	21	5.26%
Bin Collection Charge Rural 120L	467	490	23	4.93%
Bin Collection Charge Commercial 240L	620	651	31	5.00%
Bin Collection Charge Glass 120L	60	63	3	5.00%
<b>Total</b>	<b>1,546</b>	<b>1,624</b>	<b>78</b>	<b>5.05%</b>

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	2025/26	2026/27	Change	
	\$	\$	\$	%
<i>Bin Collection Charge Urban 120L</i>	534,660	<b>551,880</b>	17,220	<b>3.22%</b>
<i>Bin Collection Charge Rural 120L</i>	93,867	<b>93,590</b>	- 277	<b>-0.30%</b>
<i>Bin Collection Charge Commercial 240L</i>	101,060	<b>76,818</b>	- 24,242	<b>-23.99%</b>
<i>Bin Collection Charge Glass 120L</i>	80,400	<b>83,286</b>	2,886	<b>3.59%</b>
<b>Total</b>	<b>809,987</b>	<b>805,574</b>	<b>- 4,413</b>	<b>-0.54%</b>

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

	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
<i>General Rates</i>	7,874	<b>8,089</b>	215	<b>2.73%</b>
<i>Municipal Charges</i>	519	<b>532</b>	13	<b>2.50%</b>
<i>Waste management charges</i>	810	<b>806</b>	- 4	<b>-0.49%</b>
<b>Total Rates and charges</b>	<b>9,203</b>	<b>9,427</b>	<b>224</b>	<b>2.43%</b>

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.

	2025/26	2026/27
Total Rates	\$ 8,393	\$ 8,621
Number of rateable properties	4,769	4,767
Base Average Rate	1.759907737	1.808474932
Maximum Rate Increase (set by the State Government)	<b>3.00%</b>	<b>2.75%</b>
Capped Average Rate	\$ 1.756530000	\$ 1.808490000
Maximum General Rates and Municipal Charges Revenue	\$ 8,393	\$ 8,621
Budgeted General Rates and Municipal Charges Revenue	\$ 8,393	\$ 8,621
Budgeted Supplementary Rates	\$ 2	\$ 70
Budgeted Total Rates and Municipal Charges Revenue	\$ 8,395	\$ 8,691

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 (2026/27: estimated \$69k and 2025/26: \$2k)
- 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		Budget	Change	
	2025/26	2026/27	2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Building, Planning, Food Safety and Registrations fees	164	<b>168</b>		4	<b>2.44%</b>
Administration fees	8	<b>8</b>		-	-
<b>Total statutory fees and fines</b>	172	176		4	<b>2.33%</b>

Statutory fees are forecast to remain consistent in the 2026/27 financial year.

#### 4.1.3 User fees

	Forecast Actual		Budget	Change	
	2025/26	2026/27	2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Aged, health and early education services	313	<b>350</b>		<b>37</b>	<b>11.82%</b>
Waste Management	90	<b>95</b>		<b>5</b>	<b>5.56%</b>
Caravan Park Fees	138	<b>135</b>	-	<b>3</b>	<b>-2.17%</b>
<i>Other</i>	55	<b>84</b>		<b>29</b>	<b>52.73%</b>
<b>Total user fees</b>	596	664		68	<b>11.41%</b>

User fees are forecast to remain consistent in the 2026/27 financial year.

#### 4.1.4 Grants

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

	Forecast Actual		Budget	Change	
	2025/26	2026/27	2026/27		
	\$'000	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>					
Summary of grants					
Commonwealth funded grants	11,400	12,211		811	7%
State funded grants	3,226	2,263	-	963	-30%
<b>Total grants received</b>	<b>14,626</b>	<b>14,474</b>	-	<b>152</b>	<b>-1%</b>
<b>(a) Operating Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Financial Assistance Grants	7,912	8,070		158	2%
Family day care	-	-		-	
General home care	-	-		-	
Miscellaneous	10	10		-	0%
<b>Recurrent - State Government</b>					
Youth and Early Education	893	852	-	41	-5%
School crossing supervisors	7	8		1	14%
Libraries	111	113		2	2%
Maternal and child health	377	-	-	377	-100%
Recreation	-	-		-	
Community safety	165	91	-	74	-45%
Add additional grants by type as appropriate	-	-		-	
<b>Total recurrent grants</b>	<b>9,475</b>	<b>9,144</b>	-	<b>331</b>	<b>-3%</b>
<b>Non-recurrent - Commonwealth Government</b>					
Drainage maintenance	-	-		-	
Environmental planning	-	-		-	
<b>Non-recurrent - State Government</b>					
Project construction	1,144	100	-	1,044	-91%
<b>Total non-recurrent grants</b>	<b>1,144</b>	<b>100</b>	-	<b>1,044</b>	<b>-91%</b>
<b>Total operating grants</b>	<b>10,619</b>	<b>9,244</b>	-	<b>1,375</b>	<b>-13%</b>
<b>(b) Capital Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Roads to recovery	2,445	2,903		458	19%
Add additional grants by type as appropriate	-	-		-	
<b>Recurrent - State Government</b>					
Add additional grants by type as appropriate	-	-		-	
<b>Total recurrent grants</b>	<b>2,445</b>	<b>2,903</b>		<b>458</b>	<b>19%</b>
<b>Non-recurrent - Commonwealth Government</b>					
Buildings	1,033	-	-	1,033	-100%
Plant and machinery	-	-		-	
Drainage	-	-		-	
Roads	-	1,228		1,228	
<b>Non-recurrent - State Government</b>					
Buildings	529	1,017		488	92%
Footpaths	-	82		82	
<b>Total non-recurrent grants</b>	<b>1,562</b>	<b>2,327</b>		<b>765</b>	<b>49%</b>
<b>Total capital grants</b>	<b>4,007</b>	<b>5,230</b>		<b>1,223</b>	<b>31%</b>
<b>Total Grants</b>	<b>14,626</b>	<b>14,474</b>	-	<b>152</b>	<b>-1%</b>

Insert commentaries on operating grants – e.g. sources and use of funds and projected level in the next financial year.

Insert commentaries on capital grants – e.g. sources and use of funds and projected level in the next financial year.

#### 4.1.5 Contributions

	Forecast Actual		Budget	Change	
	2025/26		2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Monetary	302	65	-	237	-78.48%
<b>Total contributions</b>	<b>302</b>	<b>65</b>	<b>-</b>	<b>237</b>	<b>-78.48%</b>

#### 4.1.6 Other income

	Forecast Actual		Budget	Change	
	2025/26		2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Private works	1,200	600	-	600	-50.00%
Reimbursements from employees	119	96	-	23	-19.33%
Lease of facilities	41	77	-	36	87.80%
Interest income	-	175	-	175	100.00%
<i>Other</i>	68	83	-	15	22.06%
<b>Total other income</b>	<b>1,428</b>	<b>1,031</b>	<b>-</b>	<b>397</b>	<b>-27.80%</b>

#### 4.1.7 Employee costs

	Forecast Actual		Budget	Change	
	2025/26		2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Wages and salaries	7,580	7,789	-	209	2.76%
WorkCover	380	380	-	-	0.00%
Superannuation	1,203	1,120	-	(83)	-6.90%
Leave	1,202	1,286	-	84	6.99%
Other employment costs	706	586	-	(120)	-17.00%
<b>Total employee costs</b>	<b>11,071</b>	<b>11,161</b>	<b>-</b>	<b>90</b>	<b>0.81%</b>

Staff costs remain steady into the 2026/27 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		Budget	Change	
	2025/26		2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Contractors	5,523	3,549	-	1,974	-35.74%
Materials	717	449	-	268	-37.38%
Plant and Equipment Maintenance and Running Costs	912	1,269	-	357	39.14%
Software Licences and subscriptions	498	605	-	107	21.49%
Insurances	480	535	-	55	11.46%
Subscriptions and memberships	424	134	-	290	-68.40%
Programs	209	275	-	66	31.58%
Communications & utilities	416	452	-	36	8.65%
Consultants	251	257	-	6	2.39%
Staff conferences and training	231	207	-	24	-10.39%
Capital recoveries	-	1,149	-	1,149	-
Other materials and services	535	409	-	126	-23.55%
<b>Total materials and services</b>	<b>9,047</b>	<b>7,138</b>	<b>-</b>	<b>1,909</b>	<b>-21.10%</b>

Material and services is forecast to reduce into the 2026/27 financial year. West Wimmera Shire has delivered significant operational projects in the 2025/26 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		Budget	Change	
	2025/26	2026/27	2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Property	1,473	<b>1,537</b>		64	<b>4.34%</b>
Plant & equipment	1,193	<b>1,051</b>	-	142	<b>-11.90%</b>
Infrastructure	5,703	<b>8,341</b>		2,638	<b>46.26%</b>
<b>Total depreciation</b>	<b>8,369</b>	<b>10,929</b>		<b>2,560</b>	<b>30.59%</b>

#### 4.1.12 Other expenses

Add additional tables for each material component of the Comprehensive Income Statement

	Forecast Actual		Budget	Change	
	2025/26	2026/27	2026/27		
	\$'000	\$'000	\$'000	\$'000	%
<i>Councillor Allowances</i>	212	<b>248</b>		36	<b>16.98%</b>
<i>Auditors remuneration - Internal</i>	25	<b>40</b>		15	<b>60.00%</b>
<i>Auditors remuneration - External</i>	55	<b>50</b>	-	5	<b>-9.09%</b>
<i>Legal costs</i>	73	<b>107</b>		34	<b>46.58%</b>
<i>Community Support, Grants and Donations</i>	221	<b>175</b>	-	46	<b>-20.81%</b>
<i>Other</i>	144	<b>69</b>	-	75	<b>-52.08%</b>
<b>Total other expenses</b>	<b>730</b>	<b>689</b>	-	<b>41</b>	<b>-5.62%</b>

## 4.2 Balance Sheet

### 4.2.1 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.

### 4.2.2 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.

### 4.2.3 Borrowings

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

	Forecast Actual		Budget	Projections		
	2025/26		2026/27	2027/28	2028/29	2029/30
	\$		\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	2,000		1,500	1,000	680	347
Amount proposed to be borrowed	-		-	-	-	-
Amount projected to be redeemed	-	500	-	320	-	347
<b>Amount of borrowings as at 30 June</b>	<b>1,500</b>		<b>1,000</b>	<b>680</b>	<b>347</b>	<b>-</b>
Amount (of opening balance) to be refinanced	-		1,500	1,000	680	-

## 4.3 Statement of changes in Equity

### 4.3.1 Reserves

Council reports an asset revaluation reserve for the purpose of reporting accumulated unrealised gains of infrastructure assets.

Council uses reserve accounts to track restricted funds relating to quarry restoration, unspent grants and carried forward projects.

### 4.3.2 Equity

Council's Equity is anticipated to decrease over the forecast period as asset renewal is less than 100% resulting in lower asset values.

## 4.4 Statement of Cash Flows

### 4.4.1 Net cash flows provided by/used in operating activities

Council continues to work towards 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 2026 financial year. It is forecast to reduce debt during 2026 financial year and accumulate cash for future investments.

#### **4.4.3 Net cash flows provided by/used in financing activities**

Council is anticipating to repay \$500k of borrowings prior to the end of the 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 2026/27 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 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
Property	594	<b>1,601</b>	1,007	<b>169.53%</b>
Plant and equipment	-	<b>1,356</b>	1,356	
Infrastructure	4,448	<b>5,313</b>	865	<b>19.45%</b>
<b>Total</b>	<b>5,042</b>	<b>8,270</b>	<b>3,228</b>	<b>1</b>

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	<b>1,601</b>	1,518	73	10	1,017	-	584	-
Plant and equipment	<b>1,356</b>	-	1,356	-	-	-	1,356	-
Infrastructure	<b>5,313</b>	187	4,012	1,114	4,213	65	1,035	-
<b>Total</b>	<b>8,270</b>	<b>1,705</b>	<b>5,441</b>	<b>1,124</b>	<b>5,230</b>	<b>65</b>	<b>2,975</b>	<b>-</b>

#### 4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>								
<b>Land Improvements</b>								
<i>Incidental Park Furniture</i>	20	-	20	-	-	-	20	-
<i>AED replacement</i>	7	-	7	-	-	-	7	-
<b>Buildings</b>								
<i>Edenhope Community Centre Wall patching and painting</i>	10	-	10	-	-	-	10	-
<i>Goroke Library wall patching and painting</i>	10	-	10	-	-	-	10	-
<i>Harrow Discovery Centre repairs (Deck area and roof deteriorating )</i>	11	-	11	-	-	-	11	-
<i>Edenhope and Goroke Depot Emergency Power points</i>	10	-	-	10	-	-	10	-
<i>Kaniva Kinder Air con</i>	15	-	15	-	-	-	15	-
<i>Kaniva Tourism &amp; Wellbeing Precinct</i>	200	200	-	-	-	-	200	-
<i>Lions Park New Toilet</i>	250	250	-	-	-	-	250	-
<i>Lake Wallace Jetty Handrail</i>	26	26	-	-	26	-	-	-
<i>Edenhope Kinder Playground Upgrade</i>	150	150	-	-	150	-	-	-
<i>Edenhope Kinder - Swing Structure</i>	10	10	-	-	-	-	10	-
<i>Goroke Kinder Building Upgrade</i>	750	750	-	-	750	-	-	-
<i>Kaniva Kinder verandah blind</i>	7	7	-	-	-	-	7	-
<i>Kaniva Caravan Park - Mens Toilets (replace urinals)</i>	10	10	-	-	-	-	10	-
<i>Kaniva Hall - Toilet Upgrade (Tiny Towns Application)</i>	36	36	-	-	27	-	9	-
<i>Apsley Hall - Accessibility (Tiny Towns Application)</i>	66	66	-	-	54	-	12	-
<i>Lake Wallace - Park Run Shelter (Tiny Towns Application)</i>	13	13	-	-	10	-	3	-
<b>TOTAL PROPERTY</b>	<b>1,601</b>	<b>1,518</b>	<b>73</b>	<b>10</b>	<b>1,017</b>	<b>-</b>	<b>584</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>								
<b>Plant, Fleet, Machinery and Equipment</b>								
<i>Isuzu Tipper Truck (replacing Tipper)</i>	300	-	300	-	-	-	300	-
<i>Isuzu 3 way Tipper - Keep Truck, replace tipper with water tank</i>	90	-	90	-	-	-	90	-
<i>Isuzu NPR 250 Crew cab replacement</i>	100	-	100	-	-	-	100	-
<i>JCB Backhoe (sell 2 replace with 1)</i>	185	-	185	-	-	-	185	-
<i>Trailer</i>	10	-	10	-	-	-	10	-
<i>Replacement ute x 6</i>	330	-	330	-	-	-	330	-
<i>Replacement Car x 6</i>	335	-	335	-	-	-	335	-
<b>Furniture &amp; Equipment</b>								
<i>Chairs for Kaniva and Edenhope Council Chambers</i>	6	-	-	6	-	-	6	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,356</b>	<b>-</b>	<b>1,350</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>1,356</b>	<b>-</b>

Capital Works Area	Asset expenditure types				Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>								
<b>Roads</b>								
<i>Linemarking</i>	20	-	20	-	-	-	20	-
<i>Reseal</i>	1,200	-	1,200	-	1,059	-	141	-
<i>Shoulder Resheeting</i>	400	-	400	-	250	-	150	-
<i>Resheeting</i>	1,321	-	1,321	-	1,100	-	221	-
<i>Street Lighting</i>	10	10	-	-	-	-	10	-
<i>Mooree Road, Reconstruction Ch 4560 - Ch 5800</i>	60	-	60	-	-	-	60	-
<i>Goroke Nurcoung, Reconstruction Ch 1200 - Ch2600</i>	68	-	68	-	-	-	68	-
<i>Kadnook - Connewirricoo Rd., Recon Ch 990 - Ch 4710</i>	809	-	405	405	659	-	150	-
<i>Brooks Rd, Reconstruction, Ch 3000 - Ch 4000</i>	244	-	244	-	244	-	-	-
<i>Camerons &amp; Lampards Rd</i>	250	-	125	125	250	-	-	-
<i>Western HWY service road, Kaniva - Wombat crossings</i>	569	-	-	569	569	-	-	-
<i>Ballentyne Street Apsley</i>	130	-	130	-	-	65	65	-
<b>Footpaths and Cycleways</b>								
<i>Various isolated footpaths identified in Moloney report</i>	20	20	-	-	-	-	20	-
<i>Webb St., Kaniva, Roache St - Commercial st</i>	39	39	-	-	39	-	-	-
<i>Compston St, Goroke, Church St - Main St</i>	43	43	-	-	43	-	-	-
<i>Edinburgh Rd, Edenhope, Orme St - Wilson St</i>	75	75	-	-	-	-	75	-
<b>Drainage</b>								
<i>Minor Culvert Renewal's</i>	30	-	20	10	-	-	30	-
<i>Kerb &amp; Channel</i>	25	-	25	-	-	-	25	-
<b>TOTAL INFRASTRUCTURE</b>	<b>5,313</b>	<b>187</b>	<b>4,018</b>	<b>1,109</b>	<b>4,213</b>	<b>65</b>	<b>1,035</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>8,270</b>	<b>1,705</b>	<b>5,441</b>	<b>1,125</b>	<b>5,230</b>	<b>65</b>	<b>2,975</b>	<b>-</b>





**Summary of Planned Capital Works Expenditure  
For the years ending 30 June 2028, 2029 & 2030**

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
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	150	0	150	0	0	0	0	0	150	0
<b>Total Land</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>
Buildings	500	0	500	0	0	0	0	0	500	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
<b>Total Buildings</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>Total Property</b>	<b>650</b>	<b>0</b>	<b>650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>650</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	800	0	800	0	0	0	0	0	800	0
Fixtures, fittings and furniture	50	0	50	0	0	0	0	0	50	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
<b>Total Plant and Equipment</b>	<b>850</b>	<b>0</b>	<b>850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>850</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	3,000	0	3,000	0	0	3,000	3,000	0	0	0
Bridges	30	0	30	0	0	30	0	0	30	0
Footpaths and cycleways	70	0	70	0	0	70	0	0	70	0
Drainage	50	0	50	0	0	50	0	0	50	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	0	0	0	0	0	0	0	0	0	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
<b>Total Infrastructure</b>	<b>3,150</b>	<b>0</b>	<b>3,150</b>	<b>0</b>	<b>0</b>	<b>3,150</b>	<b>3,000</b>	<b>0</b>	<b>150</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>4,650</b>	<b>0</b>	<b>4,650</b>	<b>0</b>	<b>0</b>	<b>4,650</b>	<b>3,000</b>	<b>0</b>	<b>1,650</b>	<b>0</b>

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
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	150	0	150	0	0	0	0	0	150	0
<b>Total Land</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>
Buildings	500	0	500	0	0	0	0	0	500	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
<b>Total Buildings</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>Total Property</b>	<b>650</b>	<b>0</b>	<b>650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>650</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	800	0	800	0	0	0	0	0	800	0
Fixtures, fittings and furniture	50	0	50	0	0	0	0	0	50	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
<b>Total Plant and Equipment</b>	<b>850</b>	<b>0</b>	<b>850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>850</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	3,000	0	3,000	0	0	3,000	3,000	0	0	0
Bridges	30	0	30	0	0	30	0	0	30	0
Footpaths and cycleways	70	0	70	0	0	70	0	0	70	0
Drainage	50	0	50	0	0	50	0	0	50	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	0	0	0	0	0	0	0	0	0	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
<b>Total Infrastructure</b>	<b>3,150</b>	<b>0</b>	<b>3,150</b>	<b>0</b>	<b>0</b>	<b>3,150</b>	<b>3,000</b>	<b>0</b>	<b>150</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>4,650</b>	<b>0</b>	<b>4,650</b>	<b>0</b>	<b>0</b>	<b>4,650</b>	<b>3,000</b>	<b>0</b>	<b>1,650</b>	<b>0</b>

2029/30	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
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	270	0	270	0	0	0	0	0	270	0
<b>Total Land</b>	<b>270</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270</b>	<b>0</b>
Buildings	500	0	500	0	0	0	0	0	500	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
<b>Total Buildings</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>Total Property</b>	<b>770</b>	<b>0</b>	<b>770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>770</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	750	0	750	0	0	0	0	0	750	0
Fixtures, fittings and furniture	75	0	75	0	0	0	0	0	75	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
<b>Total Plant and Equipment</b>	<b>825</b>	<b>0</b>	<b>825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>825</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	3,000	0	3,000	0	0	3,000	3,000	0	0	0
Bridges	30	0	30	0	0	30	0	0	30	0
Footpaths and cycleways	70	0	70	0	0	70	0	0	70	0
Drainage	50	0	50	0	0	50	0	0	50	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	0	0	0	0	0	0	0	0	0	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	50	0	50	0	0	50	0	0	50	0
<b>Total Infrastructure</b>	<b>3,200</b>	<b>0</b>	<b>3,200</b>	<b>0</b>	<b>0</b>	<b>3,200</b>	<b>3,000</b>	<b>0</b>	<b>200</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>4,795</b>	<b>0</b>	<b>4,795</b>	<b>0</b>	<b>0</b>	<b>4,795</b>	<b>3,000</b>	<b>0</b>	<b>1,795</b>	<b>0</b>

## 5. Targeted performance indicators (Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>GOV-G3 Councillor attendance at Council meetings</b>		1	97.39%	95%	95%	95%	95%	95%	o
<b>GOV-G6 Councillor attendance at councillor briefings</b>		2	98.18%	95%	95%	95%	95%	95%	o
<b>GOV-G10 Permanent Staff turnover</b>		3	17.20%	15%	15%	15%	15%	15%	+
<b>GOV-G8 Capital works planning</b>		4	80.32%	80%	100%	100%	100%	100%	+
<b>GOV-G5 Satisfaction with Council decisions</b>		5	56	56	57	58	59	60	+
<b>ENV-FS7 Food safety assessments</b>		6	100%	100%	100%	100%	100%	100%	o
<b>ENV-R5 Satisfaction with sealed local roads</b>		7	51	51	52	53	54	55	+
<b>RSP-SP1 Time taken to decide planning applications</b>		8	35.50%	35%	34%	33%	32%	31%	+

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

## 5a. Targeted performance indicators (Mandatory)

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 measures and targets will be reported in Council's Performance Statement included in the Annual Report.

### Targeted service performance indicators - Mandatory

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Governance</b>									
<b>Community engagement</b> (council decisions made and implemented with community input)	<b>Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	56	56	57	58	59	60	+
<b>Environment</b>									
<b>Roads</b> (sealed local roads are maintained and renewed to ensure a safe network)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	10	100%	100%	100%	100%	100%	100%	o
<b>Responsiveness</b>									
<b>Statutory planning</b> (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	11	87.50%	87.50%	88%	89%	90%	90%	+
<b>Environment</b>									
<b>Waste management</b> (waste is minimised and sustainability is promoted)	<b>Kerbside collection waste to landfill per serviced property</b> Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	15.71%	20%	20%	25%	30%	35%	+

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

## Targeted financial performance indicators - Mandatory

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Financial management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	13	145.85%	148.40%	98.50%	133.70%	164.30%	203%	+
<b>Financial forecasting</b>									
<b>Asset renewal and upgrade</b> (renewal and upgrade of assets is planned and delivered)	<b>Asset renewal and upgrade compared to depreciation</b> Asset renewal and upgrade expenses / Asset depreciation	14	60.82%	57.20%	60.10%	54%	52.70%	53%	-
<b>Financial management</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	15	30.50%	25.31%	30.00%	30.00%	30.00%	30.00%	o
<b>Financial management</b>									
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	16	\$6,868	\$5,802	\$6,029	\$5,677	\$5,828	\$982	+