

# REVISED BUDGET

## 2024 / 2025



## Contents

Page

### Budget Reports

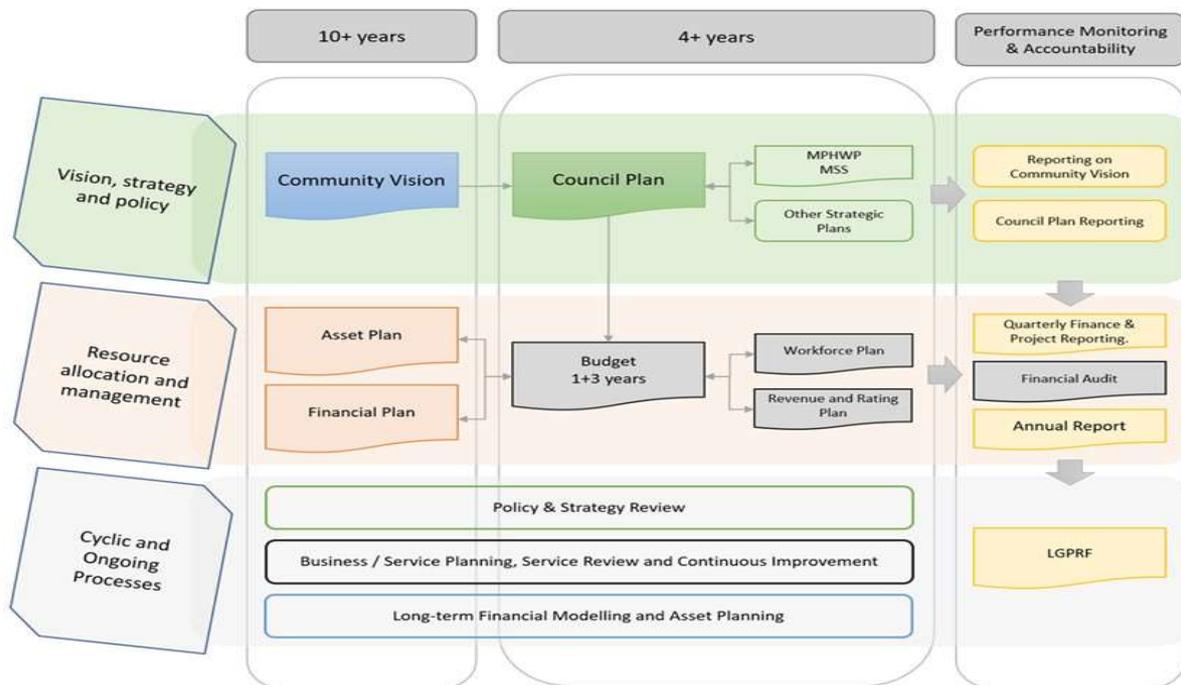
1. Link to the Council Plan	1
2. Services and service performance indicators	3
3. Financial statements	4
4. Notes to the financial statements	13

## 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 councils 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*

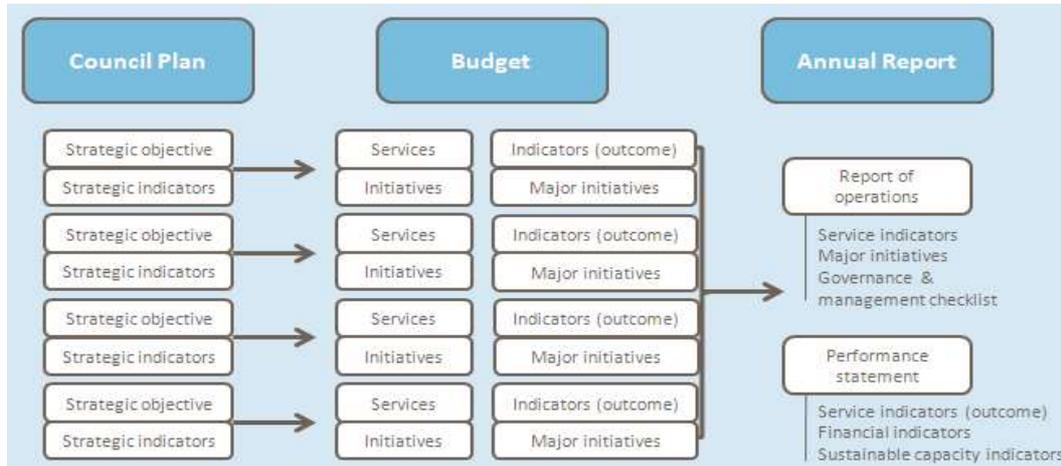
## 1.3 Strategic objectives

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	Divers 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

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

## Balance Sheet

For the four years ending 30 June 2028

	NOTES	Budget	Revised Budget	Projections		
		2024/25 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Assets</b>						
<b>Current assets</b>						
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	-	-	-	-
<b>Total current assets</b>		<b>18,488</b>	<b>9,849</b>	<b>9,376</b>	<b>8,703</b>	<b>8,802</b>
<b>Non-current assets</b>						
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
<b>Total non-current assets</b>		<b>285,365</b>	<b>271,292</b>	<b>283,947</b>	<b>290,601</b>	<b>297,731</b>
<b>Total assets</b>		<b>303,853</b>	<b>281,141</b>	<b>293,323</b>	<b>299,304</b>	<b>306,533</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
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
<b>Total current liabilities</b>		<b>5,545</b>	<b>6,303</b>	<b>5,670</b>	<b>5,801</b>	<b>5,937</b>
<b>Non-current liabilities</b>						
Provisions		235	377	389	400	412
Interest-bearing liabilities	4.2.2.3	-	4,536	4,064	3,585	3,098
<b>Total non-current liabilities</b>		<b>235</b>	<b>4,913</b>	<b>4,453</b>	<b>3,985</b>	<b>3,510</b>
<b>Total liabilities</b>		<b>5,780</b>	<b>11,216</b>	<b>10,123</b>	<b>9,786</b>	<b>9,447</b>
<b>Net assets</b>		<b>298,073</b>	<b>269,925</b>	<b>283,200</b>	<b>289,518</b>	<b>297,086</b>
<b>Equity</b>						
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
<b>Total equity</b>		<b>298,073</b>	<b>269,926</b>	<b>283,200</b>	<b>289,518</b>	<b>297,086</b>

## Statement of Changes in Equity

For the four years ending 30 June 2028

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2024 Budget</b>					
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)
<b>Balance at end of the financial year</b>		<b>300,936</b>	<b>48,975</b>	<b>240,164</b>	<b>11,797</b>
<b>2024 Revised Budget</b>					
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)
<b>Balance at end of the financial year</b>	4.3.2	<b>269,926</b>	<b>34,503</b>	<b>235,423</b>	<b>(0)</b>
<b>2026</b>					
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		-	-	-	-
<b>Balance at end of the financial year</b>		<b>283,200</b>	<b>31,663</b>	<b>251,538</b>	<b>(0)</b>
<b>2027</b>					
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		-	-	-	-
<b>Balance at end of the financial year</b>		<b>289,518</b>	<b>27,053</b>	<b>262,465</b>	<b>(0)</b>
<b>2028</b>					
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		-	-	-	-
<b>Balance at end of the financial year</b>		<b>297,086</b>	<b>23,429</b>	<b>273,657</b>	<b>(0)</b>

## 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)
<b>Cash flows from operating activities</b>						
Rates and charges		8,938	<b>8,742</b>	9,390	10,692	12,184
Statutory fees and fines		99	<b>163</b>	154	158	162
User fees		589	<b>779</b>	814	289	304
Grants - operating		9,829	<b>10,554</b>	9,952	7,941	8,140
Grants - capital		4,843	<b>2,648</b>	5,660	2,903	3,056
Contributions - monetary		416	<b>189</b>	200	-	-
Interest received		-	<b>291</b>	309	309	309
Other receipts		2,561	<b>1,577</b>	1,115	250	256
Net GST refund / payment		-	<b>1,520</b>	994	1,019	1,044
Employee costs		(9,854)	<b>(10,862)</b>	(11,445)	(9,417)	(9,699)
Materials and services		(9,683)	<b>(12,103)</b>	(10,531)	(9,506)	(9,778)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		-	<b>(29)</b>	(200)	-	-
Other payments		(746)	<b>(464)</b>	(506)	(515)	(528)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	6,992	<b>3,005</b>	5,906	4,123	5,450
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(9,395)	<b>(8,355)</b>	(4,729)	(4,344)	(4,912)
Proceeds from sale of property, infrastructure, plant and equipment		-	<b>310</b>	-	-	-
Loans and advances made		(5)	-	-	-	-
Payments of loans and advances		300	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(9,100)	<b>(8,045)</b>	(4,729)	(4,344)	(4,912)
<b>Cash flows from financing activities</b>						
Finance costs		-	<b>(0)</b>	(79)	(71)	(64)
Proceeds from borrowings		-	<b>5,000</b>	-	-	-
Repayment of borrowings		-	-	(464)	(472)	(479)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	-	<b>5,000</b>	(543)	(543)	(543)
Net increase/(decrease) in cash & cash equivalents		(2,108)	<b>(40)</b>	634	(764)	(5)
Cash and cash equivalents at the beginning of the financial year		16,768	<b>8,043</b>	8,003	8,637	7,873
<b>Cash and cash equivalents at the end of the financial year</b>		14,660	<b>8,003</b>	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 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Property</b>						
Land		-	-	-	-	-
Land improvements		-	-	-	-	-
<b>Total land</b>		-	-	-	-	-
Buildings		193	701	-	800	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
<b>Total buildings</b>		193	701	-	800	-
<b>Total property</b>		193	701	-	800	-
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,999	1,643	-	621	646
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		-	23	-	-	-
Library books		-	-	-	-	-
<b>Total plant and equipment</b>		1,999	1,666	-	621	646
<b>Infrastructure</b>						
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		-	-	-	-	-
<b>Total infrastructure</b>		7,203	5,968	4,730	4,484	4,662
<b>Total capital works expenditure</b>	4.5.1	9,395	8,335	4,730	5,905	5,308
<b>Represented by:</b>						
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	-	-	-
<b>Total capital works expenditure</b>	4.5.1	9,395	8,817	4,730	5,905	5,308
<b>Funding sources represented by:</b>						
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	-	-	-
<b>Total capital works expenditure</b>	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
<b>Staff expenditure</b>					
Employee costs - operating	9,854	<b>11,385</b>	11,524	9,497	9,782
Employee costs - capital	2,221	<b>832</b>	700	721	743
<b>Total staff expenditure</b>	<b>12,075</b>	<b>12,217</b>	<b>12,224</b>	<b>10,218</b>	<b>10,525</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	115.95	<b>108.95</b>	87.1	87.1	87.1
<b>Total staff numbers</b>	<b>115.95</b>	<b>108.95</b>	<b>87.1</b>	<b>87.1</b>	<b>87.1</b>

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

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	<b>2.00</b>	2.00	-	-	-
Corporate & Community Services Directorate	<b>39.04</b>	16.35	22.85	2.84	-
Infrastructure Development & Works Directorate	<b>67.91</b>	59.20	11.44	1.27	-
<b>Total staff</b>	<b>108.95</b>	<b>77.55</b>	<b>34.29</b>	<b>4.11</b>	<b>-</b>

**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
<b>CEO's Office</b>					
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	-	-	-	-	-
<b>Total CEO's Office</b>	<b>392</b>	<b>410</b>	<b>420</b>	<b>433</b>	<b>445</b>
<b>Corporate &amp; Community Services Directorate</b>					
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	-	-	-	-	-
<b>Total Corporate &amp; Community Services Directorate</b>	<b>4,392</b>	<b>4,506</b>	<b>4,527</b>	<b>2,334</b>	<b>2,404</b>
<b>Infrastructure Development &amp; Works Directorate</b>					
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
<b>Total Infrastructure Development &amp; Works Directorate</b>	<b>5,070</b>	<b>6,469</b>	<b>6,577</b>	<b>6,731</b>	<b>6,933</b>
<b>Capitalised labour costs</b>	<b>2,221</b>	<b>832</b>	<b>700</b>	<b>721</b>	<b>743</b>
<b>Total staff expenditure</b>	<b>9,854</b>	<b>11,385</b>	<b>11,523</b>	<b>9,498</b>	<b>9,783</b>

	Budget 2024/2025		2025/26	2026/27	2027/28
	FTE		FTE	FTE	FTE
<b>CEO's Office</b>					
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	-	-	-	-	-
<b>Total CEO's Office</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Corporate &amp; Community Services Directorate</b>					
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	-	-	-	-	-
<b>Total Corporate &amp; Community Services Directorate</b>	<b>42.04</b>	<b>39.04</b>	<b>17.20</b>	<b>17.20</b>	<b>17.20</b>
<b>Infrastructure Development &amp; Works Directorate</b>					
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
<b>Total Infrastructure Development &amp; Works Directorate</b>	<b>71.91</b>	<b>67.91</b>	<b>67.91</b>	<b>67.91</b>	<b>67.91</b>
<b>Capitalised labour</b>	<b>16.00</b>	<b>8.00</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>
<b>Total staff numbers</b>	<b>115.95</b>	<b>108.95</b>	<b>87.11</b>	<b>87.11</b>	<b>87.11</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 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	2024/25	Change	%
	Budget	Revised Budget		
	\$'000	\$'000	\$'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%
<b>Total rates and charges</b>	<b>8,938</b>	<b>8,942</b>	<b>4</b>	<b>0.04%</b>

\*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	2024/25	Change
	cents/\$CIV*	cents/\$CIV*	
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%
<b>Total amount to be raised by general rates</b>	<b>7,421</b>	<b>7,642</b>	<b>221</b>	<b>2.98%</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	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%
<b>Total number of assessments</b>	<b>4,771</b>	<b>4,774</b>	<b>3</b>	<b>0.06%</b>

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%
<b>Total value of land</b>	<b>6,194,044</b>	<b>6,273,966</b>	<b>79,922</b>	<b>1.29%</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 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!
<b>Total</b>	-	-	-	#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%
<b>Total Rates and charges</b>	<b>8,604</b>	<b>8,922</b>	<b>318</b>	<b>3.70%</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.

	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	
<b>Total statutory fees and fines</b>	<b>99</b>	<b>150</b>	<b>51</b>	<b>51.52%</b>

#### 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%
Communnity Development	-	42	42	
<b>Total user fees</b>	<b>589</b>	<b>779</b>	<b>190</b>	<b>32.18%</b>

#### 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	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	10,993	11,512	519	4.72%
State funded grants	3,679	2,787	(893)	-24.26%
<b>Total grants received</b>	<b>14,672</b>	<b>14,299</b>	<b>(374)</b>	<b>-3%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	7,406	7,433	27	0.36%
Aged and disability care services	419	439	20	4.77%
Australia Day	-	8	8	
<b>Recurrent - State Government</b>				
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 Chid 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	
<b>Total recurrent grants</b>	<b>9,289</b>	<b>9,673</b>	<b>278</b>	<b>3%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Storm damage	-	69	69	

<b>Non-recurrent - State Government</b>				
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%
<b>Total non-recurrent grants</b>	<b>540</b>	<b>598</b>	<b>58</b>	<b>11%</b>
<b>Total operating grants</b>	<b>9,829</b>	<b>10,271</b>	<b>442</b>	<b>4%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,987	1,986	(1)	-0.05%
Local Roads & Community Infrastructure Projects	881	1,446	565	64.13%
<b>Total recurrent grants</b>	<b>2,868</b>	<b>3,432</b>	<b>564</b>	<b>20%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Heavy Vehicle Safety & Productivity Program	300	200	(100)	-33.33%
	-	-	-	#DIV/0!
				#DIV/0!
<b>Non-recurrent - State Government</b>				
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%
<b>Total non-recurrent grants</b>	<b>1,975</b>	<b>596</b>	<b>1,379</b>	<b>-70%</b>
<b>Total capital grants</b>	<b>4,843</b>	<b>4,028</b>	<b>815</b>	<b>-17%</b>
<b>Total Grants</b>	<b>14,672</b>	<b>14,299</b>	<b>374</b>	<b>-3%</b>

#### 4.1.5 Contributions

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

#### 4.1.6 Other income

	Budget	Revised Budget	Change	
	2024/25	2024/25	\$'000	%
	\$'000	\$'000	\$'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%
<b>Total other income</b>	<b>1,423</b>	<b>1,577</b>	<b>154</b>	<b>10.82%</b>

#### 4.1.7 Employee costs

	Budget	Revised Budget	Change	
	2024/25	2024/25		
	\$'000	\$'000	\$'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	
<b>Total employee costs</b>	<b>9,854</b>	<b>11,385</b>	<b>1,531</b>	<b>15.53%</b>

<Add comments here>

#### 4.1.8 Materials and services

	Budget	Revised Budget	Change	
	2024/25	2024/25		
	\$'000	\$'000	\$'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%
<b>Total materials and services</b>	<b>9,683</b>	<b>10,080</b>	<b>397</b>	<b>4.10%</b>

#### 4.1.9 Depreciation

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

#### 4.1.10 Other expenses

	Budget	Revised Budget	Change	
	2024/25	2024/25		
	\$'000	\$'000	\$'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%
<b>Total other expenses</b>	<b>746</b>	<b>464</b>	<b>(282)</b>	<b>-37.77%</b>

## 4.2 Balance Sheet

### 4.2.1 Assets

#### 4.2.1.1 Cash and Cash Equivalents

	Budget	Revised Budget	Change	
	2024/25	2024/25		
	\$'000	\$'000	\$'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		
<b>Total Commitments</b>		<b>6,680</b>		
<b>Unrestricted Cash</b>		<b>1,323</b>		

#### 4.2.1.2 Trade Receivables

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

### 4.2.2 Liabilities

#### 4.2.2.1 Trade and Other Payables

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

#### 4.2.2.2 Provisions

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

#### 4.2.2.3 Borrowings

	Budget	Revised Budget	Projections		
	2024/25	2024/25	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)
<b>Amount of borrowings as at 30 June</b>	<b>-</b>	<b>5,000,000</b>	<b>4,535,978</b>	<b>4,064,307</b>	<b>3,584,861</b>
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%
<b>Total</b>	<b>\$10,217,482</b>	<b>\$8,354,949</b>	<b>\$3,984,863</b>	<b>\$4,370,086</b>	<b>\$3,671,666</b>	<b>\$6,545,816</b>	<b>\$4,500,195</b>	<b>39%</b>

## 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
<b>Committed Works - Final Seals</b>		<b>\$260,962</b>	<b>\$260,962</b>	<b>\$10,333</b>
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
<b>Shoulder Sheeting</b>	SEE NOTES IN BUDGET CELL	<b>\$651,590</b>	<b>\$619,176</b>	<b>\$123,089</b>
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
<b>Resheeting</b>	SEE NOTES IN BUDGET CELL	<b>\$1,891,839</b>	<b>\$1,921,528</b>	<b>\$1,093,159</b>
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
Cook 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
<b>Street Lighting</b>	Ongoing. One to be done in Kaniva in Jan 25	<b>\$10,000</b>	<b>\$2,808</b>	<b>\$2,808</b>
<b>Rural &amp; Urban Drainage</b>		<b>\$60,000</b>	<b>\$11,992</b>	<b>\$11,992</b>
Minor Culvert Renewal's	as required	\$60,000	\$11,992	\$11,992
<b>Bridges &amp; Major Culverts</b>		<b>\$100,000</b>	<b>\$19,953</b>	<b>\$19,953</b>
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
<b>Footpaths</b>		<b>\$157,000</b>	<b>\$155,622</b>	<b>\$97,263</b>
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
<b>Kerb &amp; Channel</b>		<b>\$55,000</b>	<b>\$55,000</b>	<b>\$6,346</b>
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
<b>Buildings &amp; Property</b>		<b>\$1,483,175</b>	<b>\$701,114</b>	<b>\$264,264</b>
Council Owned House Capital Improvements	Ongoing. Quote obtained for 11 Wannan 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 Wannan 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
<b>Parks &amp; Reserves</b>		<b>\$455,668</b>	<b>\$385,133</b>	<b>\$286,636</b>
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
<b>IT, Furniture &amp; Fittings</b>		<b>\$0</b>	<b>\$22,822</b>	<b>\$22,822</b>
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
<b>Plant</b>		<b>\$1,498,500</b>	<b>\$1,096,260</b>	<b>\$308,760</b>
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
<b>Fleet</b>		<b>\$500,000</b>	<b>\$547,446</b>	<b>\$408,446</b>
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

Description	Comments	Budget 2024/2025 (Incl. Carry Fwd Bal)	Revised Budget 2024/2025 (Incl Carry Forward)	Actual 28 Feb 2025
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
<b>Total</b>		<b>\$10,217,482</b>	<b>\$8,354,949</b>	<b>\$3,984,863</b>