

# GOLDEN PLAINS SHIRE DRAFT BUDGET 2024/25



GOLDEN PLAINS SHIRE

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# 1 OVERVIEW

## 1.1 MAYOR'S INTRODUCTION

Dear Residents

I am pleased to present Council's 2024-25 Budget to you. This Budget seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, within the 2.75% maximum rate cap increase as set by the Minister for Local Government.

I believe this Budget answers many of the questions, priorities and concerns raised by the community over the last few years. The Budget has been prepared based on the adopted principles within the 2021-2025 Council Plan and Long Term Financial Plan.

- Continued capital investment in infrastructure assets.
- Waste management charges are based on achieving full cost recovery to ensure this service is sustainable for the long term.
- Existing fees and charges have generally been increased by 2.75% in line with the rate cap.
- An adjusted underlying result is a surplus of \$0.03m after removing non-recurrent capital grants and capital contributions.
- An overarching reduction in the operational spend of approximately 11% taking into account cost savings measures and reductions in service levels.
- Recognition of the challenges impacting the financial sustainability of the Local Government sector across Victoria including but not limited to ongoing material increases in construction and utility costs, cost shifting measures and significant movement in insurance costs.

### Capital works

- Council will continue budgeted capital works as scheduled to maximise local business and employment opportunities.

### Highlights

- \$50.0m spent on the delivery of services to the Golden Plains community.
- \$13.4m investment in capital assets, including infrastructure, buildings, recreation, leisure and community facilities and plant machinery and equipment.

### Staying sustainable

We are committed to your future; by focusing on the Strategic Objectives created in partnership with the community in the Council Plan. Council will continue to review the services it delivers to ensure they are sustainable into the future.

**Cr Brett Cunningham**

Mayor – Golden Plains Shire Council

## 1.2 EXECUTIVE SUMMARY

### Introduction

The 2024-25 Budget has been prepared based on the 2021-2025 Council Plan and Financial Plan. The Budget seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, within the 2.75% maximum rate cap increase set by the Minister for Local Government.

This budget recognises the current economic climate with inflationary pressures and significant increases in costs, noting inflation is trending towards 5%, utility costs have increased by up to 7%, civil construction costs and commercial building rate increases up to 5% higher. Material costs for items such as gravel, concrete and steel have continued to increase on top of the significant increases experienced during 2023-24.

The Budget projects a surplus of \$7.3m for 2024-25, with an adjusted underlying result a surplus of \$0.03m.

Within the principles of the Council Plan, there have been some areas of increased focus for Council in the 2024-25 financial year. Council has also ensured that all new initiatives have been evaluated against Council priorities and any savings identified have been re-directed into these priority areas.

### Key things Council are funding

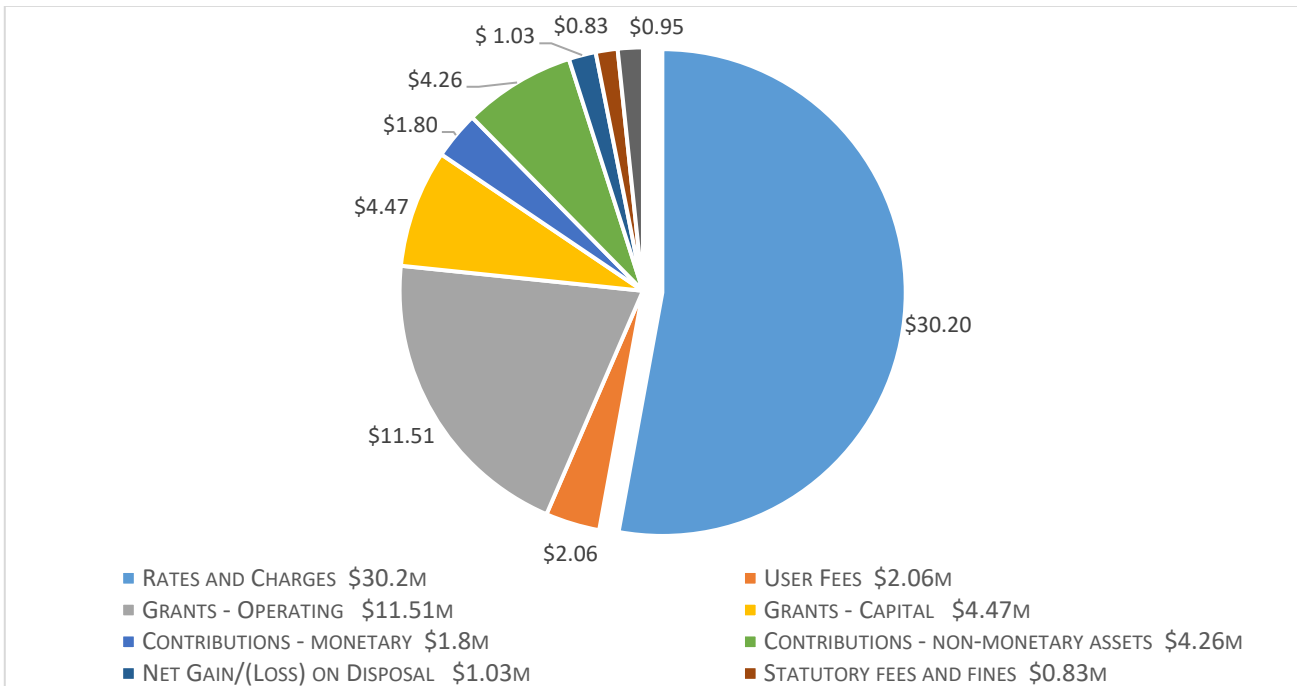
- Ongoing delivery of services to the Golden Plains community funded by a budget of \$50.0m. These services are summarised in Section 2 of the Budget.
- Continued investment in capital assets of \$13.4m. This consists of:
  - infrastructure totalling \$11.5m (including roads, bridges, footpaths and cycleways (\$8.1m), recreation, leisure and community facilities (\$2.6m), parks, open space and streetscapes (\$0.8m);
  - buildings of \$0.2m; and
  - Plant, machinery and equipment of \$1.7m (including computers and telecommunications (\$307k).

The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Section 4.5 of the Budget.

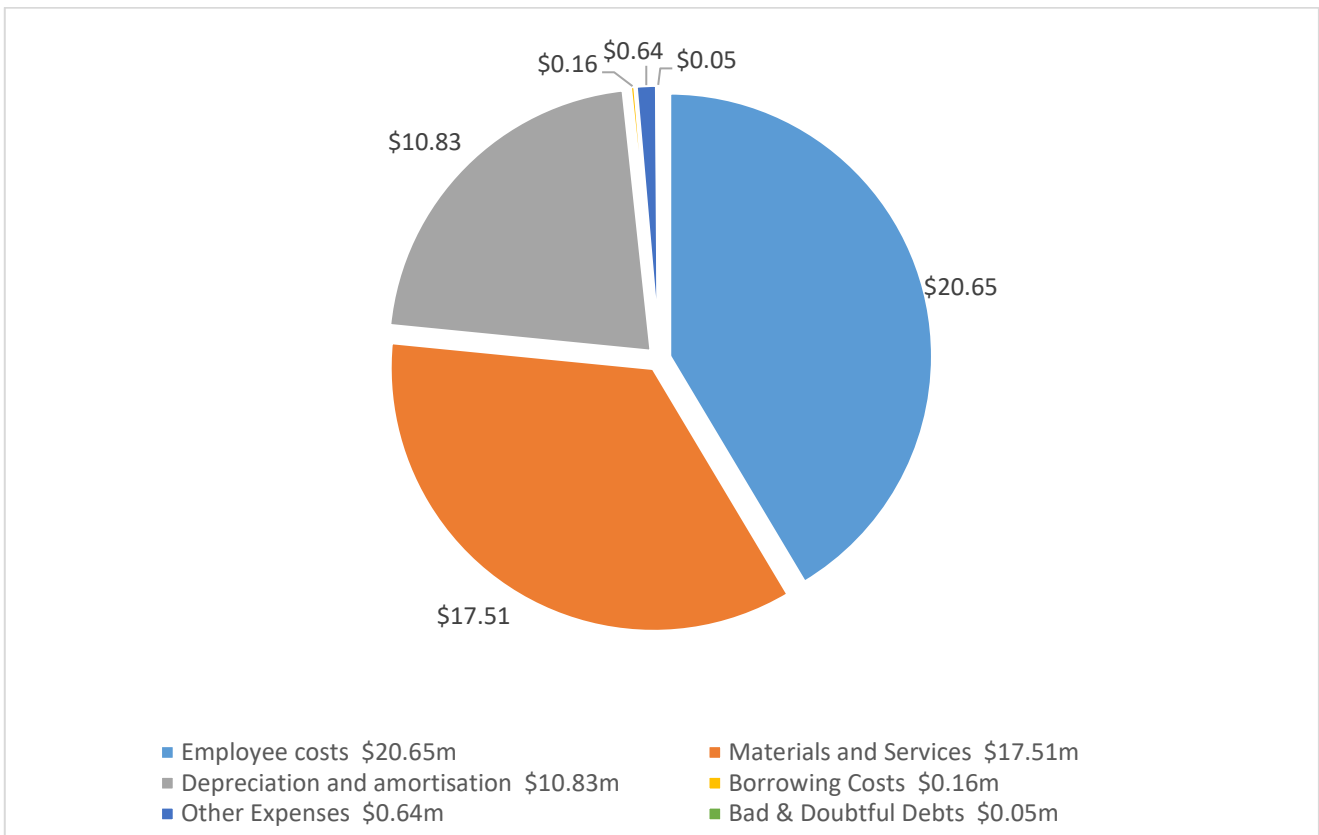
# Council's 2024-25 Budget at a Glance

(Per Comprehensive Income Statement)

**How Council's \$57m revenue is generated (\$'000)**



**Where Council will spend the money \$50m (\$'000)**



## 1.3 BUDGET PREPARATION

This section lists the Budget processes to be undertaken in order to adopt the Budget in accordance with the Act and Regulations.

The budget is prepared based on the actions included in the Council Plan, which is developed and reviewed after undertaking detailed community engagement activities.

A summary of the Draft Budget is then prepared and presented to Councillors for consideration. A 'proposed' Budget is prepared in accordance with the Act and submitted to Council in late April for approval 'in principle'. The budget is prepared in accordance with Council's Community Engagement Policy. Golden Plains Shire make the Draft Budget available for community feedback prior to finalising a Proposed Budget for adoption.

The final step is for Council to adopt the Budget after receiving and considering any submissions from interested parties. The Budget is required to be adopted and a copy submitted to the Minister by 30 June. The key dates for the budget process are summarised below:

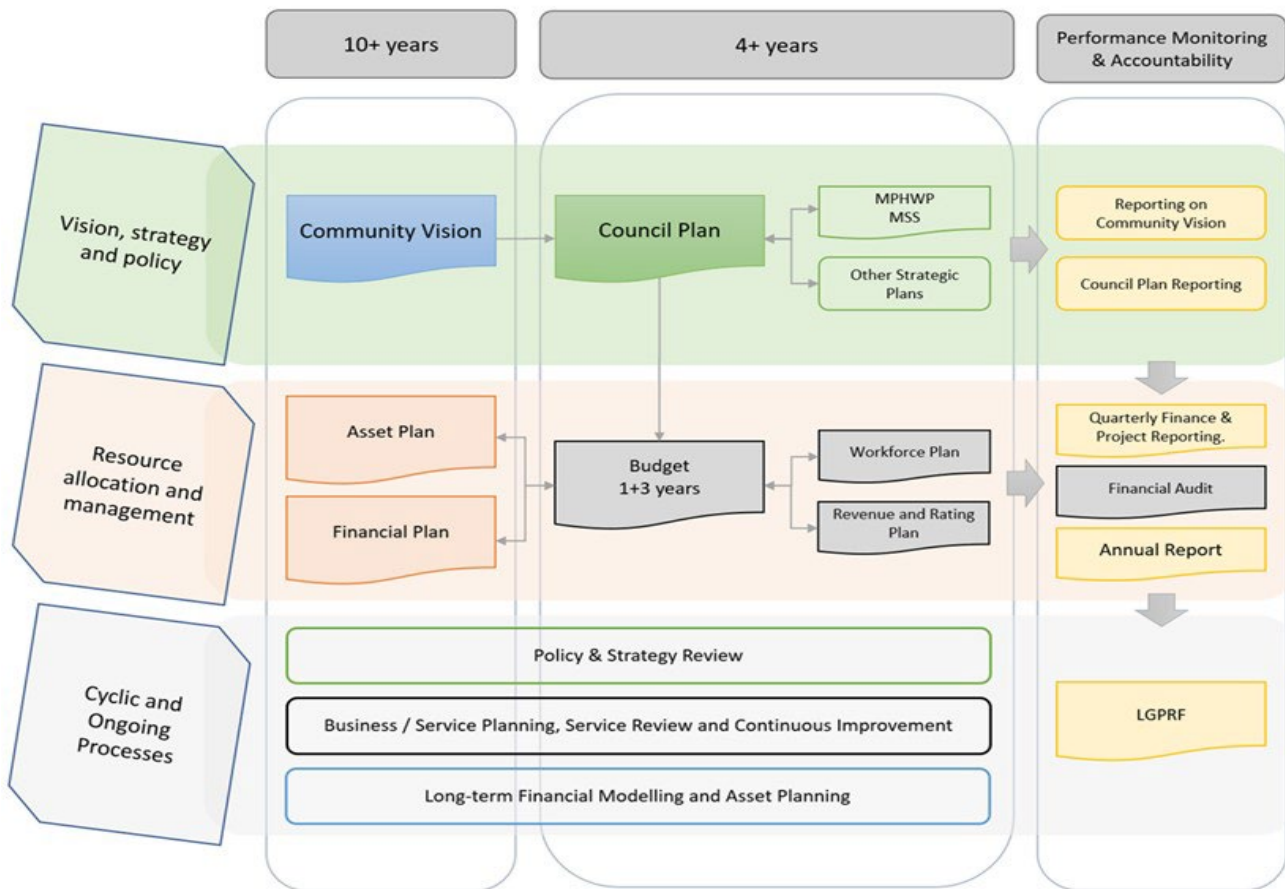
Budget Process	Timing
1. Community Engagement	Mar
2. Analysis and consideration of Community Engagement feedback	Mar
3. Officers prepare operating and capital budgets	Oct – March
4. Council receives Summary of Draft Budget for review	March/April
5. Council workshop/s conducted to review Draft Budget	March/April
6. Draft Budget submitted to Council for 'in principle' approval	April
7. Public notice advising intention to adopt Budget	April
8. Proposed Budget available for public inspection and comment	April
9. Submissions period closes	May
10. Submissions considered by Council	June
11. Budget and submissions presented to Council for adoption	June
12. Copy of adopted Budget submitted to the Minister	June

## 1.4 LINKAGE TO THE COUNCIL PLAN

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall 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) and short term (Annual Budget) and then holding itself accountable (Annual Report).

### 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 planning and reporting framework that applies to local government in Victoria. At each stage of the integrated 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, Skills, Industry 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.

## Shire Profile

Golden Plains Shire is a rural municipality situated between two of Victoria's largest regional cities, Geelong and Ballarat, with a population of over 26,104 (2024) people across 56 vibrant rural communities.

Renowned for its award-winning food and wine, iconic music festivals, goldfield heritage and friendly communities, Golden Plains Shire is an attractive destination both to visit and call home.

New residents, particularly young families, are attracted to the area's rural lifestyle, affordable housing and proximity to the services and jobs available in the Shire, as well as those in Melbourne, Geelong, Ballarat and the Surf Coast. Residents value the character of Golden Plains' small townships and communities, local facilities and services, and natural environment. As one of the fastest growing regions in Victoria, boasting rich biodiversity and a broad range of flora and fauna, Golden Plains Shire has much to offer.

Golden Plains also offers many opportunities for businesses, investment, sustainable development and employment, with more than 1,828 businesses including farming, construction, retail and home-based businesses based in the Shire. The Shire has a strong agricultural sector, with a history of wool, sheep and grain production. Now days the Shire is seeing strong growth in intensive agriculture, including poultry, pigs, beef and goat dairy, as well as the expansion of viticulture in the Moorabool Valley. This in turn has driven an increase in the regions tourism offering, with visitors attracted to the region's picturesque wineries, gourmet food producers, agri-tourism and the monthly Golden Plains Farmers' Market.

## Our purpose

### Our Vision

A healthy, safe, vibrant, prosperous and sustainable community supported by strong leadership, transparent governance and community partnerships - Our Community, Our Economy, and Our Pride.

### Our Mission

We will achieve our vision through:

- Demonstrating good governance and involving the community in decision making
- working and advocating in partnership with our community to address social, economic and environmental challenges
- Promoting gender equality and equity and inclusion for all
- sustaining a focus on long term outcomes and delivering increased public value through good decision-making and wise spending
- building awareness and strategic alliances with government, regional groups and community.

### Our Values

#### Honesty and Integrity

We will act ethically and honestly and work to continue to build the trust and confidence of the community.

#### Leadership

We will demonstrate strong and collaborative community leadership.

#### Accountability

We will act in an open and transparent manner and be accountable to our community for our processes, decisions and actions.

#### Adaptability

We will implement progressive and creative responses to emerging issues and will continue to work to build organisational and community resilience.

#### Fairness

We will base our decision making on research, information and understanding of the needs and aspirations of the whole community and promote equitable access to the Shire's services and public places.



## Key Planning consideration

### Service level planning

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

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

Golden Plains Shire is one of the leading producers of eggs and chicken meat in Victoria, producing nearly a quarter of Victoria's eggs. Council is encouraging continued growth and investment in intensive agriculture, by establishing the Golden Plains Food Production Precinct, near Lethbridge, which is on track to become one of Victoria's premier areas for intensive agriculture development and expansion.

Economic growth will be strongly driven in the short term through the expansion of the Bannockburn Industrial Estate and the planned Gheringhap Employment Precinct both offering strategically located land to Geelong and freeway connection to Melbourne. This is a strong foundation to attract new industry and substantially increase the number of local employment opportunities.

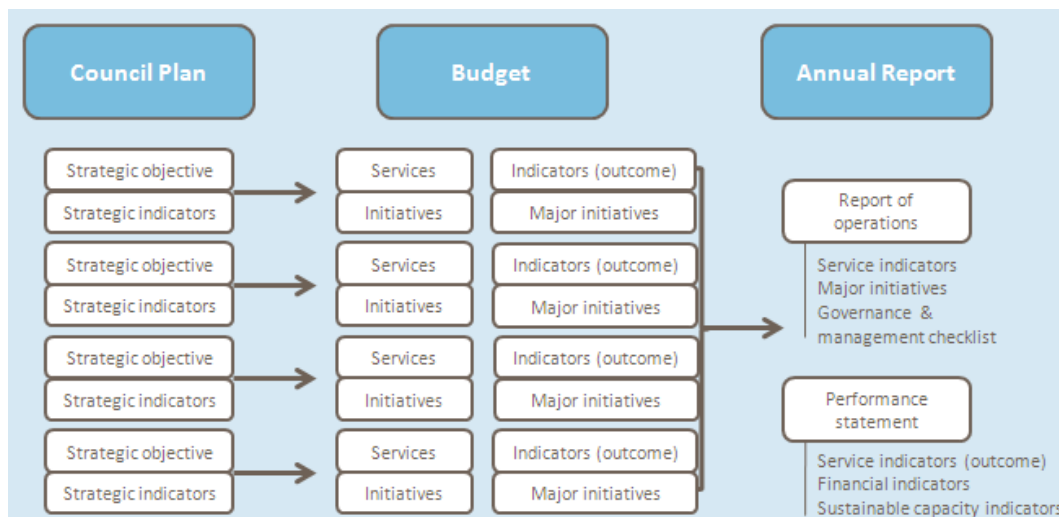
Council is recognised for engaging with its communities to build community spirit; and plan for growth and future facilities and services. Looking to the future, Golden Plains Shire residents have shared their vision and priorities for the next 20 years in developing the Golden Plains Community Vision 2040 and through engagement undertaken to identify shorter term priorities for the Council Plan 2021-2025 and Budget. They identified the need to plan and manage the competing interests of a growing population whilst maintaining the Shire's highly valued rural character, meet community service and infrastructure needs, and maintain and improve the Shire's extensive road network.

Golden Plains offers relaxed country living, with the services and attractions of Melbourne, Geelong and Ballarat just a stone's throw away. With an abundance of events, attractions and activities, as well as many great local businesses and breathtaking views, Golden Plains is a great place to live, invest, taste, see and explore.

## 2 SERVICES, INITIATIVES AND SERVICE PERFORMANCE INDICATORS

### 2.1 STRATEGIC OBJECTIVES

This section provides a description of the services and initiatives to be funded in the 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.



Source: Department of Jobs, Skills, Industry and Regions

Strategic Direction	Strategic Objectives
1. Community	<ul style="list-style-type: none"> <li>• Safe, resilient and proud communities</li> <li>• Celebrating and connecting communities</li> <li>• Community participation, engagement and ownership</li> <li>• Valuing community diversity and inclusion</li> </ul>
2. Liveability	<ul style="list-style-type: none"> <li>• Connected and accessible roads, crossings, paths and transport</li> <li>• Supporting healthy and active living</li> <li>• Provide for a diversity lifestyle and housing options</li> <li>• Attractive and well-maintained infrastructure and public spaces</li> </ul>
3. Sustainability	<ul style="list-style-type: none"> <li>• Valuing and protecting nature, cultural heritage and the environment</li> <li>• Effective and responsive waste services and education</li> <li>• Responsibly maintaining and managing natural landscapes and resources</li> <li>• Mitigating climate change and promoting clean / green technology</li> </ul>
4. Prosperity	<ul style="list-style-type: none"> <li>• Education, learning and skill development</li> <li>• Supporting local producers, agriculture and business</li> <li>• Improved options for shopping, hospitality, tourism and events</li> <li>• Local employment and training</li> <li>• Partnerships, advocacy and opportunities for investment</li> </ul>
5. Leadership	<ul style="list-style-type: none"> <li>• Information and engagement to involve community in decision making</li> <li>• Accountable and transparent governance and financial management</li> <li>• Responsive service delivery supported by systems, resources and an engaged workforce</li> <li>• Planning, advocating and innovating for the future</li> </ul>

## Strategic Direction 1: Community

### Strategic Objectives:

#### 1.1 Safe, resilient, and proud communities

Golden Plains communities are supported to be safe, proud and resilient through education, services, infrastructure, places and advocacy.

#### 1.2 Celebrating and connecting communities

Golden Plains connects to its indigenous Heritage and rich history and celebrates through arts, culture and events that bring communities together.

#### 1.3 Community participation, engagement and ownership

Golden Plains residents participate and are engaged in their communities through activities, places and opportunities that build capacity and ownership.

#### 1.4 Valuing community diversity and inclusion

Golden Plains values diversity and provides inclusive opportunities for residents of all ages, backgrounds and abilities to participate in their communities.

Strategic Objectives	Service area	Description of services provided	2022/23		2023/24	2024/25
			Actual		Revised Budget	Budget
			\$'000	\$'000	\$'000	\$'000
1.1	Emergency Management and Fire Prevention	This service ensures Council officers are prepared for emergencies and are able assist in the relief and recovery from emergencies. This service chairs the multi-agency Municipal Emergency Management Planning Committee and is secretariat to the Municipal Fire Management Sub-Committee. Council officers prepare the Municipal Emergency Management Plan and the relevant subplans. Actions in this service area include: emergency management training and exercising, plan maintenance, fire hazard inspections, completing maintenance on fire access tracks and provide financial and physical support to the CFA for burning of Municipal land.	<i>Exp</i>	2,391	453	456
			<i>Rev</i>	1,007	593	147
			<i>NET</i>	1,384	(140)	309
1.1	Community Safety	This service undertakes a number of community facing roles within Council, including enforcing local laws, managing and undertaking school crossing supervision, attending to animal control issues and planning compliance complaints to ensure the safety of residents and visitors to the Shire.	<i>Exp</i>	885	856	858
			<i>Rev</i>	528	579	579
			<i>NET</i>	358	277	279
1.1	Environmental Health	To assess and control environmental factors that may affect the health of the public via a range of education and enforcement programs. To deliver services addressing domestic waste water management, food safety and tobacco control regulations.	<i>Exp</i>	488	460	431
			<i>Rev</i>	315	306	305
			<i>NET</i>	173	154	126
1.3	Facilities Management	Council facilities support the health and wellbeing of Golden Plains Shire residents and facilitate healthy vibrant communities. The management and maintenance of a network of facilities across the Shire enables service delivery, community and recreation activities and Council operations.	<i>Exp</i>	4,775	4,558	4,633
			<i>Rev</i>	303	1,185	467
			<i>NET</i>	4,472	3,372	4,166
1.4	Community Inclusion	Engage, understand and advocate on behalf of the local aged and disability community. Identify and reduce barriers to promote active community engagement. Development and monitoring of the Municipal Disability Action Plan. Engagement Committee.	<i>Exp</i>	588	436	470
			<i>Rev</i>	220	10	-
			<i>NET</i>	368	426	470

Strategic Objectives	Service area	Description of services provided	2022/23			2023/24			2024/25		
			Actual			Revised Budget			Budget		
				\$'000			\$'000			\$'000	
1.3	Community Development	Increase opportunities for all people to lead and influence decision making in their communities through the delivery of the Community Planning Program. Increase community capacity through provision of grants. Develop, implement and monitor the Community Vision, Council Plan and Reconciliation Action Plan.	<i>Exp</i>	762		751		621			
			<i>Rev</i>	33		120		32			
			<i>NET</i>	729		631		590			
1.2	Arts, Culture and Heritage	Facilitating the development of community arts, heritage and cultural development projects and creative industries in collaboration with local artists and communities. Arts, culture and heritage is central to the quality of life and wellbeing of residents in Golden Plains Shire.	<i>Exp</i>	303		201		173			
			<i>Rev</i>	107		10		-			
			<i>NET</i>	196		191		173			
1.4	Youth Development	The Youth Development program offers a range of accessible and inclusive activities, programs and events designed to improve opportunities for youth and young adults ages 12-25 years of age to connect, learn and lead in their community. This is achieved through youth informed practice and strong community partnerships and connections.	<i>Exp</i>	492		682		418			
			<i>Rev</i>	204		266		88			
			<i>NET</i>	288		417		330			
1.3	Volunteers	Supporting volunteers to best service their communities through recruitment and retention, capacity building, developing new programs and achieving best practice in volunteer management.	<i>Exp</i>	39		43		48			
			<i>Rev</i>	-		-		-			
			<i>NET</i>	39		43		48			

**Initiatives**

Service Area	Major Initiatives
Emergency Management and Fire Prevention	<ul style="list-style-type: none"> <li>Chairs the multi-agency Municipal Emergency Management Planning Committee</li> <li>Preparation of the Municipal Emergency Management Plan and relevant subplans</li> <li>Assist in mitigating, responding to and recovering from an emergency</li> </ul>
Facilities Management	<ul style="list-style-type: none"> <li>Implement improved systems, processes and maintenance at Council and Community Facilities including the online booking system, management/license agreements and essential safety measures.</li> </ul>
Community Inclusion	<ul style="list-style-type: none"> <li>Develop, implement and monitor the delivery of the Municipal Disability Action Plan 2025-2029.</li> <li>Engage with and develop the Access and Inclusion Advisory Committee</li> </ul>
Community Development	<ul style="list-style-type: none"> <li>Deliver one round of Berrybank Windfarm Community Grants Program</li> <li>Engage key stakeholders and community in the Development of the new Council Plan 2025-2029</li> <li>Engage and support community in the development and delivery of Community Plans</li> <li>Engage and support community in the development of Community Recovery Hubs and Individual and Community in development of emergency plans.</li> </ul>

### Initiatives

Service Area	Major Initiatives
Arts,Culture and Heritage	<ul style="list-style-type: none"> <li>Engage key stakeholders and community in the development of an Innovate Reconciliation Action Plan )</li> <li>Facilitating opportunities for Creatives - brokering access to space, capacity building opportunities and project/program development</li> <li>Progress delivery of the Arts, Culture and Heritage Strategy 2022-2026</li> <li>Facilitate opportunities for exhibitions, initiatives and arts programs</li> </ul>
Youth Development	<ul style="list-style-type: none"> <li>Develop and increase the voice for Youth to assist in informing Council Services and Strategies.</li> <li>Progress the delivery of programming and operations of the Golden Plains Youth Hub and outreach programs across the Shire.</li> <li>Deliver programs from Engage and Freeza funding.</li> </ul>

### Service Performance Outcome Indicators

Service	Indicator	2022/23	2023/24	2024/25
		Actual	Revised Budget	Budget
Food Safety	Health & Safety	100%	100%	100%
Animal Management	Health & Safety	100%	100%	100%

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Food safety	Health and safety	Critical and major non-compliance notifications  (Percentage of critical and major non-compliance notifications that are followed up by Council)	$\frac{\text{Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up}}{\text{Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises}} \times 100$
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions

## Strategic Direction 2: Liveability

### Strategic Objectives:

#### 2.1 Connected and accessible roads, crossings, paths and transport

Liveability is supported through the provision of, and advocacy for roads, bridges, pedestrian / cycling paths and connected transport options.

#### 2.2 Supporting healthy and active living

Liveability is supported through the provision of, and advocacy for facilities, initiatives and programs that enable healthy recreation, physical activity and social connection.

#### 2.3 Provide for a diversity lifestyle and housing options

Liveability is supported by a diversity of areas, infrastructure and housing that balance the needs of developing communities and value the rural lifestyle of Golden Plains.

#### 2.4 Attractive and well-maintained infrastructure and public spaces

Liveability is supported through advocacy for and provision of quality public spaces, infrastructure and services that deliver high standards of maintenance and cleanliness.

Strategic Objectives	Service area	Description of services provided	2022/23			2023/24			2024/25		
			Actual			Revised Budget			Budget		
				\$'000			\$'000			\$'000	
2.3	Statutory Planning	To provide a range of statutory planning services to promote the fair, orderly and sustainable development of land within the Shire.	<i>Exp</i>	933		1,033		1,048			
			<i>Rev</i>	1,452		1,493		1,614			
			<i>NET</i>	(520)		(460)		(565)			
2.3	Building Control	To undertake a range of regulatory compliance actions for buildings and swimming pools to ensure a safe built environment for all Golden Plains Shire residents.	<i>Exp</i>	616		647		542			
			<i>Rev</i>	180		182		182			
			<i>NET</i>	436		465		360			
2.3	Strategic Planning	Undertake long term sustainable land use planning to meet the needs of current and future generations.	<i>Exp</i>	673		1,131		592			
			<i>Rev</i>	49		63		33			
			<i>NET</i>	624		1,068		559			
2.3	Development Engineering	To provide engineering requirements to developments being approved within the Shire, ensuring IDM requirements are considered and implemented, together with best practice compliance in construction. Includes income from fees for design checking and supervision of development works.	<i>Exp</i>	397		331		369			
			<i>Rev</i>	237		450		360			
			<i>NET</i>	160		(119)		9			
2.1	Community Transport	Advocate for local flexible solutions to residents who are transport disadvantaged as identified in the Golden Plains Transport Connections Study. Implement recommendations from the Golden Plains Transport Connections Study Report with key stakeholders.	<i>Exp</i>	109		101		9			
			<i>Rev</i>	-		6		-			
			<i>NET</i>	109		95		9			
2.2	Health & Wellbeing	Collaboratively working with community, government, health and wellbeing partners and agencies to support, protect and improve the health and wellbeing of residents. Develop, deliver and monitor the Municipal Health and Wellbeing Plan.	<i>Exp</i>	710		1,008		464			
			<i>Rev</i>	510		560		419			
			<i>NET</i>	200		448		45			
2.2	Recreation Planning	Working to develop a range of recreation facilities and services, with the aim to increase active living in our community. By identifying, supporting and applying for grant funding, strategically planning recreation service and facility provision, building capacity and supporting local leadership in facility management and providing participation and engagement opportunities.	<i>Exp</i>	1,508		4,527		589			
			<i>Rev</i>	652		1,005		-			
			<i>NET</i>	856		3,522		589			

Strategic Objectives	Service area	Description of services provided	2022/23			2023/24			2024/25		
			Actual			Revised Budget			Budget		
				\$'000		\$'000		\$'000		\$'000	
2.2	Recreation Construction	Delivery of recreation and community infrastructure projects including construction of community facilities, paths and trails, recreation reserves and pavilions, sporting facilities and play spaces.	<i>Exp</i>	1,677		1,404		1,639			
			<i>Rev</i>	628		9,793		1,500			
			<i>NET</i>	1,049		(8,389)		139			
2.1	Road Maintenance	Routine maintenance of the Road Register to upkeep and maintain of Council's 1,040kms of sealed road and 703kms of unsealed road network. Repairs of major and significant road failures (Hazardous). Depreciation of the sealed and unsealed road network. Road design to allow Council to submit grant applications. Income received from grant applications. Maintenance of line-marking and signage across Council's local road network to Australian and VicRoads guidelines. This work includes installation of new signage. Provision of private works services for residents, other Councils and developers. External parties can request Council to provide quotation to complete works on their behalf. These requests normally relate to works that have potential impact on existing Council assets. These requests are dependent on Council resource availability. Minor works on formed roads not on road register.	<i>Exp</i>	8,352		8,398		8,051			
			<i>Rev</i>	2,674		5,271		2,220			
			<i>NET</i>	5,678		3,127		5,831			
2.1	Bridge Maintenance	General maintenance of Council's 138 bridges and major culverts. Maintenance activities are aligned to condition surveys and activities to keep assets safe and serviceable. Activities do not relate to asset improvement or upgrade. This budget includes income from grant funding applications. 63% of this budget relates to depreciation.	<i>Exp</i>	890		935		959			
			<i>Rev</i>	0		780		720			
			<i>NET</i>	890		155		239			
2.1	Gravel Pits	Operation of Council Sago Hill gravel pit. This budget relates to the extraction and use of Sago gravel within the Shire in line with licence requirements. Sago gravel is used in some Council road projects, gravel re-sheeting and general gravel road maintenance. Over 50% of this budget relates to depreciation.	<i>Exp</i>	164		115		12			
			<i>Rev</i>	70		214		229			
			<i>NET</i>	94		(99)		(217)			
2.4	Drainage	Maintenance of Council's drainage assets. This includes pipe systems, open drains, discharge points, treatment wetlands and kerb & channel. Over 15% of this budget relates to depreciation.	<i>Exp</i>	1,035		1,315		1,512			
			<i>Rev</i>	71		50		50			
			<i>NET</i>	963		1,265		1,462			
2.4	Street Lighting	Provision of street lighting across Council's local road network. This includes power costs associated with running streetlights, installation of new streetlights and maintenance where required.	<i>Exp</i>	154		144		144			
			<i>Rev</i>	3		-		-			
			<i>NET</i>	151		144		144			
2.4	Bus Shelters	Provision and maintenance of bus shelters across the Shire in line with Council Policy.	<i>Exp</i>	6		10		10			
			<i>Rev</i>	-		-		-			
			<i>NET</i>	6		10		10			
2.1	Paths & Trails	Maintenance of Council's network of footpaths, trails and rail trails. Council maintains paths constructed from concrete, asphalt and gravel including all signage, drains and bollards. 83% of this budget relates to depreciation.	<i>Exp</i>	490		546		572			
			<i>Rev</i>	-		50		50			
			<i>NET</i>	490		496		522			



Strategic Objectives	Service area	Description of services provided	2022/23			2023/24			2024/25		
			Actual			Revised Budget			Budget		
				\$'000		\$'000		\$'000		\$'000	
2.4	Tree Maintenance and Roadside Verge Clearance	Tree maintenance works on Council's local road network and managed land, to ensure community and road safety and in response to customer requests. Maintenance work is delivered via internal staff and contractors. Council receives hundreds of customer requests per year for tree maintenance. Provision of roadside slashing to Council Roads and guidepost spraying (visibility).	<i>Exp</i>	1,100		1,256		1,262		1,262	
			<i>Rev</i>	10		-		-		-	
			<i>NET</i>	1,090		1,256		1,262		1,262	
2.4	Townships Maintenance	Provision of all township amenity services in accordance with Council policy. This includes minor streetscape beautification improvements, open space maintenance (garden beds, medians, reserve maintenance) play areas (playgrounds, skateparks, bike parks, tennis and hard court facilities, sports ovals maintenance (watering, turf maintenance) . Street furniture maintenance and replacement. General litter removal, street sweeping and removal of graffiti. Maintenance to keep the Shire clean and tidy for Community is delivered via a combination of internal staff and contractors.	<i>Exp</i>	1,318		1,172		1,324		1,324	
			<i>Rev</i>	-		650		-		-	
			<i>NET</i>	1,318		522		1,324		1,324	
2.4	Depots	Provide for utilities and maintenance costs, OH&S related needs, quality of working environment for staff and to house tools, equipment, chemical, materials and provide for fleet support.	<i>Exp</i>	593		417		463		463	
			<i>Rev</i>	22		97		97		97	
			<i>NET</i>	571		320		366		366	

**Initiatives**

Service Area	Major Initiatives
Recreation Planning	<ul style="list-style-type: none"> <li>Continue implementation of the Sport and Active Recreation Strategy 2020-2030 and Play Space Strategy 2019-2029.</li> <li>Undertake Master planning for recreation reserves.</li> <li>Implement the Fair Access Policy Roadmap to advance gender equitable access and use of community sports infrastructure.</li> <li>Develop concept plans, detailed designs and seek funding opportunities for Sport and Active Recreation projects.</li> <li>Work with Committee of Management groups to manage, maintain and activate facilities and identify priority upgrade/maintenance projects.</li> <li>Further progress the Bannockburn South East Precinct Structure Plan.</li> <li>Advance the preparation of the Smythesdale Structure Plan</li> <li>Finalise the review of the Golden Plains Planning Scheme</li> <li>Finalise the Golden Plains Growing Places Strategy</li> <li>Further progress the development of the Development Contributions Plan for the Bannockburn South East Precinct Structure Plan.</li> <li>Prepare Development Contributions Framework, Policy and Procedure for the municipality.</li> <li>Progress rezoning applications for both residential, industrial and commercial developments.</li> </ul>
Regulatory Services	<ul style="list-style-type: none"> <li>Implement Council's adopted Domestic Waste Water Management Plan.</li> <li>Undertake targeted planning scheme enforcement and compliance checks.</li> <li>Implement and regulate actions under the Domestic Animal Management Plan.</li> </ul>
Development Engineering	<ul style="list-style-type: none"> <li>Ensuring engineering requirements are implemented through the development process, including compliance with Council's Infrastructure Design Manual</li> </ul>



Service Area	Major Initiatives
Drainage	<ul style="list-style-type: none"> <li>• Maintenance of the drainage network</li> <li>• Flood Studies and design of drainage improvements</li> <li>• Delivery of drainage mitigation measures and upgrades</li> </ul>
Health & Wellbeing	<ul style="list-style-type: none"> <li>• Implement and evaluate the Municipal Public Health and Wellbeing Plan 2021-2025.</li> <li>• Develop the new Municipal Health and Wellbeing Plan 2025-2029.</li> <li>• Deliver health promotion initiatives in line with the Victorian Health-Health Promotion program and Vic Local Government Partnership.</li> <li>• Consider and implement priorities from the Community Services and Infrastructure Plan</li> <li>• Consider and implement priorities within the Climate Emergency plan as they relate to Community Health &amp; Wellbeing</li> </ul>
Recreation Construction	<ul style="list-style-type: none"> <li>• Woody Yaloak Recreation Reserve Sports Lighting</li> <li>• Rokewood Community Hub</li> <li>• Linton Oval Upgrade</li> <li>• Inverleigh Active Youth Space</li> <li>• Bannockburn Skate Bowl</li> <li>• Bannockburn Netball Pavilion and Football Change Refurbishment</li> <li>• Don Wallace Recreation Reserve, Teesdale - Oval Upgrade</li> <li>• Bannockburn Family Services Centre Expansion</li> </ul>
Road Maintenance	<ul style="list-style-type: none"> <li>• Sealed road maintenance and rehabilitation</li> <li>• Unsealed road maintenance including grading program as per Customer Charter</li> <li>• Managing road user safety through line marking and sign maintenance</li> </ul>
Local Roads Resealing	<ul style="list-style-type: none"> <li>• Ongoing road resealing activities</li> </ul>
Local Roads Rehabilitation	<ul style="list-style-type: none"> <li>• Major patching and road upgrades including road safety projects</li> </ul>
Local Roads Improvements	<ul style="list-style-type: none"> <li>• Deliver the Roads to Recovery Funding Program</li> <li>• Lobbying for Government and external road funding</li> <li>• Road Design investigation</li> <li>• Road Management Practice Improvements (Systems, Policies and Community Engagement)</li> </ul>
Gravel Resheeting	<ul style="list-style-type: none"> <li>• Ongoing gravel resheeting program on unsealed road network</li> </ul>
Bridge Maintenance	<ul style="list-style-type: none"> <li>• Bridge condition survey and revaluation program</li> <li>• Lobbying for Government and external bridge funding</li> <li>• Bridge and large culvert routine maintenance</li> <li>• Obtaining contributions from other Councils where bridges are on Council boundaries</li> </ul>
Tree Maintenance	<ul style="list-style-type: none"> <li>• Progress the second stage of the t Inverleigh Tree Succession plan .</li> <li>• Progress consideration for a plan to develop a proactive routine inspection and maintenance programs for tree maintenance across the Shire.</li> <li>• Consider a plan to develop a tree inventory within townships</li> <li>• Progress tree replacement planting, and tree planting in response to community requests.</li> </ul>
Street Lighting	<ul style="list-style-type: none"> <li>• Management of power costs for street lighting</li> <li>• Progress conversion of street lighting to energy efficient systems</li> </ul>

Service Area	Major Initiatives
Township Maintenance	<ul style="list-style-type: none"> <li>Working with Committees of Management and Progress Associations to deliver work programs across the Shire.</li> <li>Consider support for volunteer organisations that strive to enhance and protect the amenity of our townships.</li> <li>Consider township amenity improvements in response to community requests.</li> </ul>
Paths and Trails	<ul style="list-style-type: none"> <li>Maintenance of Council Paths, Rail Trail (including existing furniture maintenance) &amp; Trails</li> </ul>

**Service Performance Outcome Indicators**

Service	Indicator	2022/23	2023/24	2024/25
		Actual	Revised Budget	Budget
Statutory Planning	Decision making	100%	100%	100%
Roads	Satisfaction	37	40	40

**Service Performance Outcome Indicators**

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)	$\frac{\text{Number of VCAT decisions that did not set aside Council's decision in relation to a planning application}}{\text{Number of VCAT decisions in relation to planning applications}} \times 100$
Roads	Satisfaction	Satisfaction with sealed local roads	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Roads	Satisfaction	Satisfaction with unsealed local roads	Community satisfaction rating out of 100 with how Council has performed on the condition of unsealed local roads.

### Strategic Direction 3: Sustainability

**Strategic Objectives:**

**3.1 Valuing and protecting nature, cultural heritage and the environment**

Sustainability is provided through practices, education and advocacy that protect native vegetation and ecosystems and preserve cultural and natural heritage for future generations.

**3.2 Effective and responsive waste services and education**

Sustainability is provided through the efficient provision of waste management services and education to promote responsible behaviours and reduce waste to landfill.

**3.3 Responsibly maintaining and managing natural landscapes and resources**

Sustainability is provided through land management practices, community partnerships, initiatives and behaviours that enable a safe and thriving natural environment.

**3.4 Mitigating climate change and promoting clean / green technology**

Sustainability is provided through approaches to address climate change and its impact on health and the investigation and use of clean energy and technology solutions.

Strategic Objectives	Service area	Description of services provided	2022/23		2023/24		2024/25	
			Actual		Revised Budget		Budget	
				\$'000		\$'000		\$'000
3.1	Environmental Sustainability	To implement Environment Strategy strategic directions, delivering specific actions to ensure the protection and enhancement of our environment and natural assets. This includes implementation of reserve management plans, environmental advisory, pest/weed management, ecological/cultural burning program and community engagement activities to promote specific environmental projects. To implement the Climate Emergency Plan that includes key imperatives to reduce emissions and prepare our operations, assets, community, and service delivery to adapt and build resilience for a changing climate.	<i>Exp</i>	753	785	857		
			<i>Rev</i>	193	236	52		
			<i>NET</i>	560	549	805		
3.2	Garbage Collection	Delivery of the Waste and Resource Recovery Strategy. This includes the collection and disposal of domestic garbage and recyclables across the Shire, and provision of education about waste reduction and recycling to community. Management of ongoing shared services contracts including recycling, disposal, and collection. Implementation of additional services (glass only and FOGO) as per Government policy and legislation. Responding to customer, community, and statutory authority enquiries.	<i>Exp</i>	3,401	3,799	4,018		
			<i>Rev</i>	3,770	4,169	4,553		
			<i>NET</i>	(370)	(370)	(534)		
3.2	Municipal Tips	Operation of the Rokewood Transfer Station including sorting and appropriate recycling and disposal. Rehabilitation of Council’s registered historic landfill sites. Responding to statutory authority and community enquiries in regard to landfill sites.	<i>Exp</i>	639	281	337		
			<i>Rev</i>	45	36	47		
			<i>NET</i>	594	245	290		
3.2	Litter Control	Control of general litter and illegal dumping that occurs across the Shire. Council to investigate all dumping to identify sources. Dumped rubbish is collected and disposed of properly. Management of public bin enclosures. Litter control is undertaken internally and by external contractors.	<i>Exp</i>	29	100	248		
			<i>Rev</i>	-	-	-		
			<i>NET</i>	29	100	248		

### Initiatives

Service Area	Major Initiatives
Garbage Collection	<ul style="list-style-type: none"> <li>Implementation of glass only collection service</li> <li>Community communication, engagement and education of key waste management changes and principles to reduce waste to landfill</li> <li>Progress planning for FOGO introduction</li> </ul>
Municipal Landfills	<ul style="list-style-type: none"> <li>Progress the Rokewood landfill rehabilitation project</li> <li>Continue to plan for the Teesdale landfill rehabilitation project</li> <li>Respond to Statutory and community enquiries into legacy landfill sites</li> </ul>
Environmental Sustainability	<ul style="list-style-type: none"> <li>Bannockburn Integrated Water Management Plan - consider how to progress implementation of actions</li> <li>Fleet Management Plan – consider how to progress implementation of actions.</li> <li>Progress the Moorabool River Reserve Master Plan priority actions to ‘shovel ready’ and progress development of management plan</li> <li>Community communication, engagement and education of key environment principles</li> <li>Develop an evidenced based understanding of municipality-wide climate risks</li> <li>Continuous improvement of Council’s Environment, Sustainability and Circular Economy related plans</li> </ul>

### Service Performance Outcome Indicators

Service	Indicator	2022/23	2023/24	2024/25
		Actual	Revised Budget	Budget
Waste Collection	Waste Diversion	35.75%	36.00%	36.00%

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill  (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	$\frac{\text{Weight of recyclables and green organics collected from kerbside bins}}{\text{Weight of garbage, recyclables and green organics collected from kerbside bins}} \times 100$

## Strategic Direction 4: Prosperity

### Strategic Objectives:

#### 4.1 Education, learning and skill development

Prosperity will be enabled through early childhood development and advocacy for access to education, learning and skill development through all stages of life.

#### 4.2 Supporting local producers, agriculture and business

Prosperity will be enabled through activities that connect and promote small businesses and support local producers and agriculture.

#### 4.3 Improved options for shopping, hospitality, tourism and events

Prosperity will be enabled through local shopping, hospitality and a variety of businesses, events and activities that attract visitation and tourism.

#### 4.4 Local employment and training

Prosperity will be enabled through incentives and assistance for training and initiatives that support local employment.

#### 4.5 Partnerships, advocacy and opportunities for investment

Prosperity will be enabled through advocacy and the identification of investment opportunities, partnerships and projects.

Strategic Objectives	Service area	Description of services provided	2022/23			2023/24			2024/25		
			Actual			Revised Budget			Budget		
				\$'000			\$'000			\$'000	
4.5	Economic Development	This service facilitates and supports a diverse, resilient, prosperous and socially responsible economy. This is done by working with business, government, and community partners through attracting investment, supporting local business, lobbying and advocating for improved infrastructure and developing tourism.	<i>Exp</i>	1,761		1,330		803			
			<i>Rev</i>	1,287		1,023		952			
			<i>NET</i>	474		308		(149)			
4.2	Farmers Market	To provide a Farmers' Market and Twilight Market experience for visitors and residents that strengthens opportunities for local growers and makers, supports the local economy and tourism and creates a vibrant community meeting place.	<i>Exp</i>	82		30		55			
			<i>Rev</i>	32		38		32			
			<i>NET</i>	49		(8)		24			
4.1	Maternal & Child Health (MCH)	Provides a comprehensive and focused approach for the promotion, prevention and early identification of the physical, emotional and social factors affecting young children and their families. The service supports child and family health, wellbeing and safety, focusing on maternal health and father inclusive practice as key enabler to optimise child learning and development.	<i>Exp</i>	765		851		812			
			<i>Rev</i>	466		455		479			
			<i>NET</i>	300		396		334			
4.1	Childrens Services	Improve the health and wellbeing of families by increasing access to a range of quality universal and specialist children and family services. Support access through advocacy and promotion of services operated throughout the Shire including Council operated Private and Not-for-profit. Providing families choice and promoting quality services that meet community needs. Establish networks, develop relationships with service providers and consider gaps in community access to services.	<i>Exp</i>	303		556		470			
			<i>Rev</i>	314		98		144			
			<i>NET</i>	(11)		457		326			
4.1	Kindergartens	Central Registration and Enrolment Scheme (CRES) for Golden Plains Shire Kindergarten enrolments. Early Years Management of five funded kindergartens offering three and four year old programs and accompanying early learning facilities located at Bannockburn, Meredith, Rokewood, Inverleigh and Teesdale.	<i>Exp</i>	1,335		1,709		1,892			
			<i>Rev</i>	1,369		1,835		2,415			
			<i>NET</i>	(34)		(125)		(523)			

Strategic Objectives	Service area	Description of services provided	2022/23			2023/24			2024/25		
			Actual			Revised Budget			Budget		
				\$'000		\$'000		\$'000		\$'000	
4.1	Family Day Care	Golden Plains Shire Family Day Care Service operates a family day care service comprising of contracted Educators operating throughout the Shire within their own residences and from approved in venue facilities. To provide access to locally-based Family Day Care (Childcare) options for families and carers in Golden Plains Shire. Qualified educators provide education and care to between four and seven children per day and like childcare/ kindergartens are strictly regulated under National Regulation and Law. Some educators also provide before and after school care options for families.	<i>Exp</i>	212		260		175			
			<i>Rev</i>	120		211		122			
			<i>NET</i>	93		50		53			
4.1	Libraries	Providing a fit for purpose fixed and mobile library service to residents of Golden Plains Shire through Council's participation in the Geelong Regional Library Corporation.	<i>Exp</i>	462		500		485			
			<i>Rev</i>	1		112		-			
			<i>NET</i>	461		389		485			

**Initiatives**

Service Area	Major Initiatives
Children Services	<ul style="list-style-type: none"> <li>• Development of Municipal Early Years Plan</li> <li>• Consideration of infrastructure planning concepts for Early Years facilitators</li> <li>• Planning and implementation of Funded Sleep and Settling programs</li> <li>• Planning and implementation of Funded Supported Playgroup program</li> <li>• Planning and implementation of School readiness funding</li> <li>• Advocacy, planning and implementation of State government Early Education Best Start Best Life reforms (commenced 2022)</li> <li>• Delivery of Maternal and Child Health Service</li> <li>• Operation of Family Day Care Service</li> <li>• Provision of Infant and School Immunisation program</li> <li>• Development of 5 year Early Childhood Workforce Plan</li> </ul>
Investment Attraction & Business Support	<ul style="list-style-type: none"> <li>• Continue to support business initiatives to recover from COVID-19</li> <li>• Implement the Tourism and Communications Strategy promoting the Three Trails</li> <li>• Implement the Economic Development, Tourism and Investment Attraction Strategy 2022-2032</li> </ul>
Golden Plains Farmers' Market	<ul style="list-style-type: none"> <li>• Support local producers, business and tourism by conducting a monthly Farmer's Market and annual Twilight Market.</li> </ul>
Community Development	<ul style="list-style-type: none"> <li>• Provide opportunities to participate on Community Events and Programs</li> </ul>

### Service Performance Outcome Indicators

Service	Indicator	2022/23	2023/24	2024/25
		Actual	Revised Budget	Budget
Maternal and Child Health (MCH)	Participation in 4 week key age and stage visit	99.26%	100%	100%
Maternal and Child Health	Infant enrolments in the MCH service	100.00%	100%	100%
Maternal and Child Health	Participation in the MCH service	80.75%	85%	85%
Maternal and Child Health	Participation in the MCH service by Aboriginal children	82.22%	90%	90%

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in MCH key ages and stages visits	Number of children who attend the MCH service at least once (in the year) <span style="float:right">x100</span>
		(Percentage of children attending the MCH key ages and stages visits)	Number of children enrolled in the MCH service
Maternal and Child Health	Participation	Participation in MCH key ages and stages visits by Aboriginal children	Number of Aboriginal children who attend the MCH service at least once (in the year) <span style="float:right">x100</span>
		(Percentage of Aboriginal children attending the MCH key ages and stages visits)	Number of Aboriginal children enrolled in the MCH service
Libraries	Participation	Active library borrowers in municipality	Sum of the number of active library borrowers in the last 3 financial years <span style="float:right">x100</span>
		(Percentage of the municipal population that are active library borrowers)	Sum of the population in the last 3 financial years

## Strategic Direction 5: Leadership

### Strategic Objectives:

#### 5.1 Information and engagement to involve community in decision making

Council leadership will include the provision of timely information to community and deliberative engagement to inform and involve stakeholders in Council decision making.

#### 5.2 Accountable and transparent governance and financial management

Council leadership will include operating in an open and transparent manner to ensure responsible governance and sustainable financial, asset and risk management.

#### 5.3 Responsive service delivery supported by systems, resources and an engaged workforce

Council leadership will include the delivery of efficient and responsive service delivery supported by Council systems, processes and a healthy, productive workforce.

#### 5.4 Planning, advocating and innovating for the future

Council leadership will include advocacy, innovation, partnerships and planning to progress the Golden Plains Community Vision 2040 and ensure a bright future for all.

Strategic Objectives	Service area	Description of services provided	2022/23			2023/24			2024/25		
			Actual			Revised Budget			Budget		
				\$'000		\$'000		\$'000		\$'000	
5.1	Communications & Engagement	Council deploys a suite of diverse and engaging communicate across a broad spectrum of channels to articulate Council initiatives, strategies and services to a broad range of stakeholders, including the following - media; proactive media releases, planned media releases, timely response to media enquiries, press advertising, radio interviews, building relationships with target journalists; digital advertising, social media, newsletters, website and video. Additionally, Council develops myth buster fact sheets for a suite of projects to inform the community of current engagement opportunities/works.	<i>Exp</i>	577		649		614			
			<i>Rev</i>	-		-		-		-	
			<i>NET</i>	577		649		614		614	
5.3	Customer Experience	To provide consistent, high quality customer service, by managing, resolving and preventing problems; empowering and educating our customers with self-service tools and solutions; communicating effectively and exceeding customer expectations which will enable Council and our community to reach their goals.	<i>Exp</i>	666		677		697			
			<i>Rev</i>	98		-		-		-	
			<i>NET</i>	567		677		697		697	
5.2	Governance	To promote Council's organisational values - pride, respect, integrity, collaboration and excellence in everything we do. To ensure principles of 'good' governance guide decision making and contribute to the strategic direction of Council and outcomes for the community.	<i>Exp</i>	1,323		1,383		1,356			
			<i>Rev</i>	11		-		-		-	
			<i>NET</i>	1,312		1,383		1,356		1,356	
5.2	Elections & Meetings	Maintenance of voters' rolls in readiness for elections Conduct Council meetings, committee meetings, workshops and other meetings of Council with management.	<i>Exp</i>	50		109		305			
			<i>Rev</i>	-		-		-		-	
			<i>NET</i>	50		109		305		305	
5.2	Corporate Planning	Maintenance of an integrated approach to corporate planning, financial planning, budgeting and resource allocation and the maintenance and measurement of organisational performance to meet customer service needs.	<i>Exp</i>	1,212		1,003		837			
			<i>Rev</i>	-		-		-		-	
			<i>NET</i>	1,212		1,003		837		837	
5.3	Safety and Wellbeing	To develop, build and identify effective management of Council's exposure to risks which impact on the health, safety and wellbeing of our staff and to foster a safe workplace environment and culture.	<i>Exp</i>	2,620		254		726			
			<i>Rev</i>	4,148		-		-		-	
			<i>NET</i>	(1,529)		254		726		726	



Strategic Objectives	Service area	Description of services provided	2022/23			2023/24			2024/25		
			Actual			Revised Budget			Budget		
				\$'000		\$'000		\$'000		\$'000	
5.2	People and Culture	Attraction, retention and ongoing engagement of employees. This includes recruitment, employee pay and benefits, employee relations, employee performance management and planning.	Exp	3,103		1,162		1,120			
			Rev	-		-		-		-	
			NET	3,103		1,162		1,120		1,120	
5.2	Organisational Development	Development and delivery of programs, systems and frameworks to support strategic performance planning in line with Council's vision and values. This includes corporate reporting and performance, workforce planning, employee engagement and recognition, learning and capability programs.	Exp	179		108		114			
			Rev	-		-		-		-	
			NET	179		108		114		114	
5.2	Information Technology	To deliver digital and ICT services that enhance customer experience outcomes and improve staff operational efficiency.	Exp	2,690		3,288		2,538			
			Rev	49		738		4		4	
			NET	2,641		2,550		2,533		2,533	
5.2	Information Management	To deliver effective record management and compliance with Archive Act and other relevant legislation.	Exp	269		303		306			
			Rev	-		-		-		-	
			NET	269		303		306		306	
5.2	General Revenue	Levying of rates and charges, managing and collecting interest on rates, receipt of Victoria Grants Commission general purpose grant, managing investments to maximise interest and accounting for subdivisions handed to Council.	Exp	-		-		-			
			Rev	38,200		33,969		34,740		34,740	
			NET	(38,200)		(33,969)		(34,740)		(34,740)	
5.2	Property & Rating	Management of Council's rating system, including levying rates and charges, outstanding interest and supporting the annual valuations of all rateable properties.	Exp	698		656		592			
			Rev	228		103		103		103	
			NET	470		553		489		489	
5.2	Financial Services	Preparation of Council's annual budget, annual financial statements, financial plan, accounts payable, accounts receivable, taxation compliance and other statutory returns and requirements.	Exp	969		970		961			
			Rev	-		-		119		119	
			NET	969		970		842		842	
5.2	Procurement & Contract Management	Develop and maintain documented standards for procurement governance and procurement process which result in value for money outcomes and minimal procurement risk. Also, develop the contract management capacity of Council.	Exp	305		264		273			
			Rev	-		-		-		-	
			NET	305		264		273		273	
5.2	Fleet & Plant	Management and replacement of Council's plant and equipment in accordance with the plant replacement schedule and Climate Emergency Plan emissions reduction targets.	Exp	1,550		1,685		1,466			
			Rev	1,419		399		465		465	
			NET	132		1,286		1,001		1,001	
5.2	Asset Management	Strategic Management of Council's significant asset base including but not limited to roads, bridges, footpaths, buildings, recreation reserves, drainage systems, parks and playgrounds etc.	Exp	531		754		581			
			Rev	-		3,586		4,258		4,258	
			NET	531		(2,833)		(3,677)		(3,677)	

**Initiatives**

Service Area	Major Initiatives
Communications & Engagement	<ul style="list-style-type: none"> <li>• Effective community engagement and communications rests on a thoughtful understanding of our target audiences. Consideration of their current issues and concerns and their interest will help ensure Council develops a relevant project/program. Carefully themes messages on framing and information aimed to guide people’s thinking is a principle underpinning successful engagement. For example, messages that appeal closely help values had more traction.</li> <li>• Support Council’s Community Engagement Policy to reflect genuine engagement for all residents across the Shire.</li> <li>• Launch the Councillor Engagement program.</li> <li>• Review Council Social Media and Engagement Policy underway.</li> <li>• Review and strengthen Council’s digital communications channel to include expansion of current Website to reflect works/upgrade in your area portal.</li> <li>• Develop and deliver Communications and Engagement informing framework to support the organisation in the delivery of communications and engagement tactics for project delivery.</li> </ul>
Customer Experience	<ul style="list-style-type: none"> <li>• Implement the Customer Experience Strategy Action Plan that ensures Golden Plains Shire Council is an agile, capable and sustainable Council into the future.</li> <li>• Implement customer-friendly processes including the Complaints Handling Policy and integration with the Customer Relationship Management System (CRMS).</li> </ul>
People and Culture	<ul style="list-style-type: none"> <li>• Achieving the Gender Equality Action Plan to create leadership opportunities for diverse women, ensure an enabling workplace culture and embed a gender inclusive approach to community programs, services and infrastructure.</li> <li>• Implement the requirements of the Local Government Act including the Workforce Plan.</li> </ul>
Corporate Planning	<ul style="list-style-type: none"> <li>• Implement the adopted Council Plan 2021-2025 in accordance with the provisions of the Local Government Act 2020.</li> </ul>
Governance	<ul style="list-style-type: none"> <li>• Implement policies that continue to promote transparency and accountability to support Council to achieve their short, medium and long term goals for the municipal community.</li> <li>• Implement good governance and decision making processes and meet all legislative requirements of the Local Government Act 2020</li> <li>• Reviewing and updating Policies and Procedures</li> </ul>
Safety and Wellbeing	<ul style="list-style-type: none"> <li>• Provide a structured Occupational Health and Safety System to Golden Plains Shire Council.</li> <li>• Upskill our Leaders in key Occupational Health and Safety Areas.</li> <li>• Improve response to emerging hazards.</li> </ul>
Risk Management	<ul style="list-style-type: none"> <li>• Implement and review Council’s Risk Management Framework and ensure all key risks have been measured and adequately controlled.</li> </ul>
Information Management	<ul style="list-style-type: none"> <li>• Implementation of a corporate Digitisation Plan for greater accessibility to corporate records.</li> </ul>
Information Technology	<ul style="list-style-type: none"> <li>• Delivery of the key actions of the Digital Transformation Strategy including embedding the Corporate System upgrades into Council’s operations.</li> <li>• Enhance operations around GIS systems.</li> </ul>
Asset Management	<ul style="list-style-type: none"> <li>• Migrate asset inspection programs to Assetic Maintenance including the annual road and footpath inspection program.</li> <li>• Implementation and population of the Assetic software system.</li> <li>• Adopt, monitor and deliver the improvements as identified in the Asset Plan 2022-2032.</li> </ul>

## Service Performance Outcome Indicators

Service	Indicator	2022/23	2023/24	2024/25
		Actual	Revised Budget	Budget
Governance	Satisfaction	50	50	50

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community

## Strategic Objectives Summary

Strategic Objectives - 2024/25 Budget	Net Cost (Revenue)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Strategic Objective 1: Community	6,472	8,089	1,617
Strategic Objective 2: Liveability	12,089	18,457	6,368
Strategic Objective 3: Sustainability	808	5,460	4,652
Strategic Objective 4: Prosperity	569	4,712	4,142
Strategic Objective 5: Leadership	(27,204)	13,118	40,322
<b>Operating (surplus)/deficit for the year</b>	<b>(7,265)</b>	<b>49,835</b>	<b>57,100</b>

## Performance Statement

The service performance indicators detailed in the preceding pages will be reported on within the Performance Statement which is prepared at the end of the year as required by section 98 of the Act and included in the 2024-25 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in section 5.2) and sustainable capacity, which are not included in this Budget report. The full set of prescribed performance indicators are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the report of operations.

## 2.2 EXTERNAL FACTORS

### **Local Government Amendment (Fair Go Rates) Act 2015**

- Local Government Amendment (Fair Go Rates) Act 2015 received Royal Assent on 2 December 2015. The Minister for Local Government has made a determination that the cap, which sets the maximum capped amount of rates and municipal charge revenue, which was set at 2.75% for the 2024-25 year.

### **Fire Services Property Levy Act 2012**

- Council will continue to collect the Fire Services Property Levy (FSPL), on behalf of the State Government, which was introduced on 1 July 2013. Hence, Council does not recognise this revenue and the levy is not included in any rating calculation or comparisons.

### **Local Authorities Superannuation Fund Defined Benefit Plan (LASF DB Plan)**

- The LASF DB Plan is an industry wide defined benefit fund that current and past employees of Council are members of and Council has a legal obligation to meet any 'calls' made on the fund. The fund was closed to new members in 1993.

As at 30 June 2020 the triennial actuarial review of the Plan determined the LASF DB Plan as in a satisfactory financial position, fully funded and that a 'call' was not required. This Plan is managed by Vision Super and is exposed to fluctuations in the market. A 'call' is expected in the short term and provision has been made in 2024-25 budget.

### **Local Government Costs**

- The Budget has been framed taking into account the cost of delivering local government services. CPI is a weighted basket of household goods and services. But, Council services are quite different to household services, since a greater proportion of costs are directed towards providing infrastructure and social and community services. These costs generally exceed other cost increases in the economy.

### **Insurance Costs**

- In 2021, WorkSafe made a decision to refuse the Municipal Association of Victoria (MAV's) application for renewal as a self-insured WorkCover insurer, with WorkCare subsequently ceasing operation in June 2021. As a result of the cessation of the scheme, the participating Council members will be required to absorb significant financial cost as required by WorkSafe. These costs are estimated to be ongoing until the latter half of 2027.
- The 2021-22 financial year saw Council WorkCover insurance move to EML. It is estimated the 2024-2025 premium will approximately \$450,000.
- The insurance market is currently experiencing a 'hard market' cycle, where insurers tend to withdraw capacity, increase rates and limit covers, which has continued to be accelerated by the impact of COVID-19 in early 2020 and natural disasters. With the increased frequency and severity of natural catastrophes, including large claim events such as bush fires flood events across Australia, along with expected premium increases exacerbated by significant withdrawal of capacity, the hard market conditions are likely to continue for the short to medium term.

### **Interest Rates**

- No new borrowings are forecast for the 2024-25 year.
- Interest rates for investments are assumed to be between 4.0% and 4.5% per annum.

### **Household Waste Disposal**

- In February 2020, the State Government released its waste related circular economy policy 'Recycling Victoria – A New Economy'. A key action included was the increase in the State Government landfill levy fees over 3 years to bring it into line with other States.

### **Population Growth**

- Future population growth from 2024 is forecast to grow to 42,607 by 2041, a 63.22% increase.

**Rates and Charges**

- Total rates and charges of \$30.2m include rates, municipal charge, special charges and waste management charge, supplementary rates and interest on rates and charges.
- The interest rate on outstanding rates and charges (per the Penalty Interest Rates Act 1983) is assumed to be 10.0% per annum. The rate can be reviewed at any stage during the year by the Attorney-General and this will be the rate that Council uses in accordance with the Local Government Act 1989.
- 10% of rates and charges raised in 2024-25 have been budgeted to remain outstanding at 30 June 2025.

**Grants**

- The Federal Assistance Grants distributed via the Victoria Grants Commission is assumed to increase only marginally from the 2024-25 allocation.
- Operating grants have decreased by 20.1% to \$11.5m.
- Capital grants have decreased by \$10.3m.
- Further detail on grant revenue is provided in Note 4.1 and 4.5.

**User Fees and Charges**

- Some statutory fees and charges will increase and the level of income from these fees is generally assumed to increase by 2.75% as a result of growth in the level of activity.
- Most of Council's non-statutory fees and charges will increase by 2.75% in accordance with the Financial Plan.

**Payables**

- Trade creditors are based on total capital expenditure, expenditure on Materials and Services and a portion of employee costs such as superannuation. The normal payment cycle is 30 days.

**Receivables**

- The balance of Other Debtors is based on collecting 95% of contributions, recoupments, grants, fees and charges raised during the year.

**Economy**

- Economic conditions are expected to remain stable during the budget period. Local Government plays a key role in the implementation of State and Federal Government economic development programs which impact on the level of capital works expenditure of Council.

## 2.3 INTERNAL FACTORS

### Employee Costs

- Total Employee costs for Council staff is expected to increase by \$0.3m from the 2023-24 forecast.
- Enterprise Bargaining Agreement increments as well as growth and movements between bandings contribute to this increase.

### Impact of 2023-24 year on 2024-25 Budget

- The 2023-24 forecast Balance Sheet becomes the starting point for the 2024-25 financial year; therefore, this Statement holds the key to analysing the impact of last year's operations on the new Budget.
- The 2023-24 forecast as at 29 February 2023 remains consistent with the original Budget and any known material variance has been allowed for in the forecast. However, any subsequent movement to the forecast before 30 June 2024 will impact the opening Balance Sheet for 2024-25.
- Transactions occurring in the 2023-24 year will have an impact on the 2024-25 Budget. These include such items as closing cash balance, capital purchases and borrowings. These will impact opening cash balance, depreciation and interest respectively.

### Councillor and Mayoral Allowances

- In accordance with *Local Government Act 2020*, Section 39, commencing 6 April 2020, Council will pay the allowance for the Mayor, Deputy Mayor and Councillors in accordance with a Determination of the Victorian Independent Remuneration Tribunal under the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*.
- Since December 2019, Golden Plains Shire Council has been classified as a Category 2 council (mid-level), which currently allows for the following thresholds:

	Annual Allowance 18/12/23-17/12/24 Category 2	Annual Allowance 18/12/24-17/12/25 Category 2
Councillor	32,877	32,877
Deputy Mayor	52,713	54,100
Mayoral	105,424	108,200

The Mayor contributes a component of their salary for the use of a motor vehicle to conduct mayoral duties.

## 2.4 BUDGET PRINCIPLES

The Budget also takes into account the following principles:

- The financial result should be consistent with Council's Long Term Financial Plan, to ensure long-term sustainability.
- All strategies contained within the Council Plan for the 2024-25 year should be funded in the Budget.
- Rates and charges are levied in accordance with Council's Rating Strategy and in compliance with the Local Government Act 2020.
- Spending and rating policies should be consistent with a reasonable degree of stability in the level of the rates burden.
- Council should have regard to the effect on future generations of decisions made.
- Staffing levels should be in accordance with Council's Financial Plan.
- Only one-off capital projects should be funded from any retained earnings balance.
- Debt finance can be used where appropriate as per Council's Borrowing Policy.
- Cash reserves should be maintained at appropriate levels.
- Long-term assets should be managed to maximise community benefit.
- Existing fees and charges should be increased in line with Council's Financial Plan or market forces.
- New revenue sources should be identified wherever possible.
- New initiatives or new employee proposals should be justified through a business case.
- Council recognises that government grants are a crucial element of financial sustainability.
- Council's Budget should take into account all of Council's other strategic plans.
- Financial risks faced by Council should be managed having regard to economic circumstances.

## 2.5 LEGISLATIVE REQUIREMENTS

Under the Local Government Act 2020 (the Act), Council is required to implement the principles of sound financial management. The principles of sound financial management are that a Council must:

- Manage financial risks faced by the Council prudently, having regard to economic circumstances
- Pursue spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden
- Ensure that decisions are made and actions are taken having regard to their financial effects on future generations and
- Ensure full, accurate and timely disclosure of financial information relating to Council

Under the Act, Council is required to prepare and adopt an Annual Budget for each financial year. The Budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Local Government (Planning and Reporting) Regulations 2020 (the Regulations) which support the Act.

The 2024-25 Budget, which is included in this report, is for the year 1 July 2024 to 30 June 2025 and is prepared in accordance with the Act and Regulations. The Budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, and Statement of Changes in Equity, Statement of Cash Flows and a Statement of Capital Works. The Budget also includes a Statement of Human Resources.

These statements have been prepared for the year ended 30 June 2025 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the Budget.

The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include a Financial Plan (Section 5.1), Rating Strategy and other strategies as detailed in Services, Initiatives and Service Performance Indicators (Section 2).

### 3 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 extracted from the Financial Plan.

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

#### **Pending Accounting Standards**

The 2024-25 budget has been prepared based on the accounting standards applicable at the date of preparation.

There are no pending standards that are likely to impact on the 2024-25 financial statements.



### 3.1 COMPREHENSIVE INCOME STATEMENT

For the four years ending 30 June 2028

	Note	Forecast 2023-24 \$'000	Budget 2024-25 \$'000	Projections		
				2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Income / Revenue</b>						
Rates and Charges	4.1.1	29,202	<b>30,195</b>	31,151	32,686	34,036
Statutory fees and fines	4.1.2	827	<b>827</b>	844	860	878
User Fees	4.1.3	2,450	<b>2,055</b>	2,106	2,154	2,202
Grants - Operating	4.1.4	15,696	<b>11,512</b>	11,857	12,213	12,579
Grants - Capital	4.1.5	14,789	<b>4,470</b>	3,133	2,770	3,633
Contributions - monetary	4.1.6	1,652	<b>1,801</b>	1,202	1,229	1,257
Contributions - non-monetary	4.1.7	3,586	<b>4,258</b>	4,364	4,463	4,563
Net Gain/(Loss) on Disposal of Property, Infrastructure	4.1.8	1,128	<b>1,029</b>	1,378	2,178	2,178
Other Income	4.1.9	1,121	<b>1,460</b>	2,467	3,255	3,683
<b>Total Income / Revenue</b>		<b>70,451</b>	<b>57,100</b>	<b>58,502</b>	<b>61,808</b>	<b>65,009</b>
<b>Expenses</b>						
Employee costs	4.1.10	(20,289)	<b>(20,645)</b>	(21,261)	(21,985)	(22,850)
Materials and Services	4.1.11z	(24,354)	<b>(17,505)</b>	(18,030)	(18,499)	(18,962)
Bad & Doubtful Debts	4.1.12	(101)	<b>(51)</b>	(53)	(53)	(54)
Depreciation & amortisation	4.1.13	(10,421)	<b>(10,828)</b>	(11,654)	(12,131)	(12,557)
Borrowing Costs	4.1.14	(198)	<b>(163)</b>	(134)	(100)	(70)
Other Expenses	4.1.15	(456)	<b>(643)</b>	(662)	(680)	(696)
<b>Total Expenses</b>		<b>(55,819)</b>	<b>(49,835)</b>	<b>(51,794)</b>	<b>(53,448)</b>	<b>(55,189)</b>
<b>Surplus / (Deficit) for the year</b>		<b>14,632</b>	<b>7,265</b>	<b>6,709</b>	<b>8,360</b>	<b>9,820</b>
<b>Other comprehensive income</b>		-	-	14,811	-	15,358
<b>Total comprehensive result</b>		<b>14,632</b>	<b>7,265</b>	<b>21,519</b>	<b>8,360</b>	<b>25,178</b>

Notes are included in Section 4.1

### 3.2 BALANCE SHEET

For the four years ending 30 June 2028

	Note	Forecast	Budget	Projections		
		2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Current Assets</b>						
Cash and cash equivalents		7,637	<b>8,035</b>	8,622	12,405	16,638
Trade and Other Receivables		5,260	<b>4,744</b>	4,744	4,967	5,149
Inventories - Consumables		11	<b>12</b>	13	13	13
Non-current assets classified as held for sale		1,136	<b>909</b>	682	454	228
<b>Total Current Assets</b>	4.2.1	<b>14,044</b>	<b>13,700</b>	<b>14,061</b>	<b>17,839</b>	<b>22,028</b>
<b>Non-Current Assets</b>						
Investments in associates and joint ventures		626	<b>626</b>	626	626	626
Property, infrastructure, plant and equipment		600,759	<b>607,563</b>	626,300	629,891	649,861
<b>Total Non-Current Assets</b>	4.2.2	<b>601,385</b>	<b>608,189</b>	<b>626,926</b>	<b>630,517</b>	<b>650,487</b>
<b>TOTAL ASSETS</b>		<b>615,429</b>	<b>621,889</b>	<b>640,987</b>	<b>648,356</b>	<b>672,515</b>
<b>Current Liabilities</b>						
Trade and Other Payables		2,514	<b>3,188</b>	3,276	3,375	3,476
Trust Funds and Deposits		2,206	<b>2,356</b>	2,506	2,656	2,806
Provisions		3,037	<b>4,337</b>	3,037	3,037	3,037
Interest bearing loans and borrowings		1,649	<b>1,461</b>	1,340	1,369	1,399
<b>Total Current Liabilities</b>	4.2.3	<b>9,406</b>	<b>11,342</b>	<b>10,159</b>	<b>10,437</b>	<b>10,718</b>
<b>Non-Current Liabilities</b>						
Provisions		2,929	<b>1,629</b>	1,729	1,829	1,929
Interest bearing loans and borrowings		6,701	<b>5,260</b>	3,920	2,551	1,152
<b>Total Non-Current Liabilities</b>	4.2.4	<b>9,630</b>	<b>6,889</b>	<b>5,649</b>	<b>4,380</b>	<b>3,081</b>
<b>TOTAL LIABILITIES</b>		<b>19,036</b>	<b>18,231</b>	<b>15,808</b>	<b>14,817</b>	<b>13,799</b>
<b>NET ASSETS</b>		<b>596,393</b>	<b>603,658</b>	<b>625,179</b>	<b>633,539</b>	<b>658,716</b>
<b>Equity</b>						
Accumulated Surplus		215,577	<b>236,032</b>	243,941	252,201	261,921
Reserves		380,816	<b>367,626</b>	381,238	381,338	396,795
<b>TOTAL EQUITY</b>		<b>596,393</b>	<b>603,658</b>	<b>625,179</b>	<b>633,539</b>	<b>658,716</b>

Notes are included in Section 4.

### 3.3 STATEMENT OF CHANGES IN EQUITY

<b>Forecast for the year ending 30 June 2024</b>					
	<b>Note</b>	<b>Total \$'000</b>	<b>Accumulated Surplus \$'000</b>	<b>Revaluation Reserve \$'000</b>	<b>Other Reserves \$'000</b>
Balance at beginning of the financial year		581,759	200,601	364,029	17,129
Surplus/(deficit) for the year		14,632	14,632	-	-
Transfers from other reserves		2	344	-	(342)
<b>Balance at end of the financial year</b>		<b>596,393</b>	<b>215,577</b>	<b>364,029</b>	<b>16,787</b>

<b>For the year ending 30 June 2025</b>					
	<b>Note</b>	<b>Total \$'000</b>	<b>Accumulated Surplus \$'000</b>	<b>Revaluation Reserve \$'000</b>	<b>Other Reserves \$'000</b>
Balance at beginning of the financial year		596,393	215,577	364,029	16,787
Surplus/(deficit) for the year		7,265	7,265	-	-
Transfers from other reserves		-	13,190	-	(13,190)
<b>Balance at end of the financial year</b>	<b>4.3</b>	<b>603,658</b>	<b>236,032</b>	<b>364,029</b>	<b>3,597</b>

<b>For the year ending 30 June 2026</b>					
	<b>Note</b>	<b>Total \$'000</b>	<b>Accumulated Surplus \$'000</b>	<b>Revaluation Reserve \$'000</b>	<b>Other Reserves \$'000</b>
Balance at beginning of the financial year		603,658	236,032	364,029	3,597
Surplus/(deficit) for the year		6,709	6,709	-	-
Net asset revaluation increment/(decrement)		14,811	-	14,811	-
Transfers from other reserves		-	1,200	-	(1,200)
<b>Balance at end of the financial year</b>		<b>625,179</b>	<b>243,941</b>	<b>378,840</b>	<b>2,397</b>

<b>For the year ending 30 June 2027</b>					
	<b>Note</b>	<b>Total \$'000</b>	<b>Accumulated Surplus \$'000</b>	<b>Revaluation Reserve \$'000</b>	<b>Other Reserves \$'000</b>
Balance at beginning of the financial year		625,179	243,942	378,840	2,397
Surplus/(deficit) for the year		8,360	8,360	-	-
Transfers from other reserves		-	(100)	-	100
<b>Balance at end of the financial year</b>		<b>633,539</b>	<b>252,202</b>	<b>378,840</b>	<b>2,497</b>

## For the year ending 30 June 2028

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		633,539	252,202	378,840	2,497
Surplus/(deficit) for the year		9,819	9,819	-	-
Net asset revaluation increment/(decrement)		15,353	-	15,358	-
Transfers from other reserves		-	(100)	-	100
<b>Balance at end of the financial year</b>		<b>658,716</b>	<b>261,921</b>	<b>394,198</b>	<b>2,597</b>

Notes are included in Section 4.3

## 3.4 STATEMENT OF CASH FLOWS

For the four years ending 30 June 2028	Note	Forecast 2023-24 \$'000	Budget 2024-25 \$'000	Projections		
				2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Cash Flows From Operating Activities</b> (Inclusive of GST where applicable)						
Receipts from Ratepayers		29,406	<b>30,442</b>	31,068	32,529	33,901
Grants		24,658	<b>16,107</b>	15,055	14,969	16,100
Interest Received		1,139	<b>953</b>	967	982	997
User Fees		3,345	<b>2,914</b>	2,926	3,005	3,072
Contributions and Recoupments		1,263	<b>1,294</b>	1,202	1,229	1,257
Payments to Employees		(21,002)	<b>(20,251)</b>	(21,087)	(21,840)	(22,653)
Payments to Suppliers		(27,056)	<b>(17,172)</b>	(17,960)	(18,473)	(18,903)
Trust Funds and Deposit Taken		250	<b>150</b>	150	150	150
Other Payments /Receipts		236	<b>(111)</b>	(546)	1,526	1,953
Net GST Refunded		1,721	-	-	-	-
<b>Net cash provided by/(used in) Operating Activities</b>	<b>4.4.1</b>	<b>13,960</b>	<b>14,326</b>	<b>11,775</b>	<b>14,077</b>	<b>15,874</b>
<b>Cash Flows From Investing Activities</b> (Net of GST)						
Payment for Property, Infrastructure, Plant & Equipment		(30,521)	<b>(13,374)</b>	(11,215)	(11,260)	(12,606)
Proceeds from Sale of Assets		1,548	<b>1,256</b>	1,605	2,405	2,405
<b>Net cash provided by/(used in) Investing Activities</b>	<b>4.4.2</b>	<b>(28,973)</b>	<b>(12,118)</b>	<b>(9,610)</b>	<b>(8,855)</b>	<b>(10,201)</b>
<b>Cash Flows From Financing Activities</b>						
Interest Paid		(198)	<b>(163)</b>	(134)	(100)	(70)
Repayment of Borrowings		(1,632)	<b>(1,629)</b>	(1,461)	(1,340)	(1,369)
<b>Net cash provided by/(used in) Financing Activities</b>	<b>4.4.3</b>	<b>(1,830)</b>	<b>(1,792)</b>	<b>(1,595)</b>	<b>(1,440)</b>	<b>(1,440)</b>
<b>Net Increase/(Decrease) in Cash and cash equivalents</b>		<b>(16,843)</b>	<b>416</b>	<b>570</b>	<b>3,782</b>	<b>4,233</b>
Cash and cash equivalents at the beginning of the financial year		24,480	<b>7,637</b>	8,053	8,823	12,405
<b>Cash and cash equivalents at the end of the financial year</b>		<b>7,637</b>	<b>8,053</b>	<b>8,623</b>	<b>12,405</b>	<b>16,638</b>

Notes are included in Section 4.4

### 3.5 STATEMENT OF CAPITAL WORKS

For the four years ending 30 June 2028

	Note	Forecast 2023-24 \$'000	Budget 2024-25 \$'000	Strategic Resource Plan Projections		
				2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Property</b>						
Buildings – specialised		210	40	40	40	40
Buildings – unspecialised		1,210	175	175	175	175
<b>Total buildings</b>	4.5	1,420	215	215	215	215
<b>Total property</b>		1,420	215	215	215	215
<b>Plant and equipment</b>						
Plant, machinery and equipment		2,727	1,417	1,644	1,480	1,589
Computers and telecommunications		368	307	286	315	182
<b>Total plant and equipment</b>	4.5	3,095	1,724	1,930	1,795	1,771
<b>Infrastructure</b>						
Roads		9,080	4,805	4,005	4,255	4,480
Bridges		2,000	1,700	1,700	1,850	1,850
Footpaths and cycleways		405	420	420	420	420
Drainage		1,498	500	500	650	650
Recreational, leisure and community facilities		8,475	2,600	1,870	1,200	2,620
Waste management		-	535	-	-	-
Parks, open space and streetscapes		3,056	825	525	825	525
Off street car parks		-	50	50	50	50
Other infrastructure		918	-	-	-	-
<b>Total infrastructure</b>	4.5	25,432	11,435	9,070	9,250	10,595
<b>Total capital works expenditure</b>		29,947	13,374	11,215	11,260	12,606
<b>Represented by:</b>						
New asset expenditure	4.5.3	827	1,421	1,421	1,572	1,597
Asset renewal expenditure	4.5.4	11,650	6,468	5,874	6,338	6,339
Asset upgrade expenditure	4.5.5	16,301	5,485	3,920	3,350	4,770
Asset expansion expenditure		1,167	-	-	-	-
<b>Total capital works expenditure</b>		29,947	13,374	11,215	11,260	12,606

Notes are included in Section 4.5

### 3.6 STATEMENT OF HUMAN RESOURCES

For the four years ending 30 June 2028

	Note	Budget	Budget	Projections		
		2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Staff expenditure</b>						
Employee costs – operating		20,289	<b>20,644</b>	21,161	21,885	22,750
Employee costs - capital		150	<b>150</b>	150	150	150
<b>Total staff expenditure</b>	10	20,439	<b>20,794</b>	<b>21,311</b>	<b>22,035</b>	<b>22,900</b>
		FTE	<b>FTE</b>	FTE	FTE	FTE
<b>Staff numbers</b>						
Employees		197.88	<b>196.08</b>	196.08	198.08	201.08
<b>Total staff numbers</b>	10	197.88	<b>196.08</b>	<b>196.08</b>	<b>198.08</b>	<b>201.08</b>

Notes are included in Section 4.1.10

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

Department	Budget	Comprises		
		Permanent		Casual
		2024-25	Full Time	
		\$'000	\$'000	\$'000
Community, Planning and Growth	<b>7,093</b>	3,332	3,542	219
Corporate Services	<b>4,731</b>	4,099	588	44
Infrastructure and Environment	<b>7,141</b>	6,816	326	-
Office of CEO & Mayor	<b>1,679</b>	1,310	369	-
<b>Total permanent staff expenditure</b>	<b>20,645</b>	<b>15,558</b>	<b>4,824</b>	<b>263</b>

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

Department	Budget	Comprises		
		Permanent		Casual
		2024-25	Full Time	
		FTE	FTE	FTE
Community, Planning and Growth	<b>71.28</b>	33.67	35.57	2.04
Corporate Services	<b>42.51</b>	35.30	6.66	0.55
Infrastructure and Environment	<b>70.40</b>	67.05	3.35	-
Office of CEO & Mayor	<b>11.89</b>	8.45	3.44	-
<b>Total permanent staff</b>	<b>196.08</b>	<b>144.47</b>	<b>49.02</b>	<b>2.59</b>

**Summary of Planned Human Resources Expenditure  
For the four years ended 30 June 2027**

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>ACTIVE AGEING AND INCLUSION</b>	<b>420.43</b>	<b>430.94</b>	<b>440.64</b>	<b>450.55</b>
<b>Full Time</b>	<b>377.67</b>	<b>387.11</b>	<b>395.82</b>	<b>404.73</b>
Female	377.67	387.11	395.82	404.73
<b>Part Time</b>	<b>42.77</b>	<b>43.84</b>	<b>44.83</b>	<b>45.83</b>
Female	42.77	43.84	44.83	45.83
<b>ARTS, CULTURE &amp; HERITAGE</b>	<b>111.73</b>	<b>114.52</b>	<b>117.10</b>	<b>119.73</b>
<b>Full Time</b>	<b>20.76</b>	<b>21.28</b>	<b>21.76</b>	<b>22.25</b>
Female	20.76	21.28	21.76	22.25
<b>Part Time</b>	<b>90.98</b>	<b>93.25</b>	<b>95.35</b>	<b>97.50</b>
Female	90.98	93.25	95.35	97.50
<b>ASSET MANAGEMENT</b>	<b>371.22</b>	<b>380.50</b>	<b>389.06</b>	<b>770.07</b>
<b>Full Time</b>	<b>371.22</b>	<b>380.50</b>	<b>389.06</b>	<b>770.07</b>
Female	27.29	27.97	28.60	153.33
Male	343.94	352.54	360.47	616.74
<b>BRIDGE MAINTENANCE</b>	<b>125.93</b>	<b>129.08</b>	<b>131.98</b>	<b>134.95</b>
<b>Full Time</b>	<b>125.93</b>	<b>129.08</b>	<b>131.98</b>	<b>134.95</b>
Female	4.05	4.15	4.24	4.34
Male	105.65	108.29	110.73	113.22
Vacant	16.25	16.66	17.03	17.41
<b>BUILDING CONTROL</b>	<b>422.39</b>	<b>432.95</b>	<b>442.69</b>	<b>452.65</b>
<b>Full Time</b>	<b>422.39</b>	<b>432.95</b>	<b>442.69</b>	<b>452.65</b>
Female	308.68	316.40	323.52	330.80
Male	113.72	116.56	119.19	121.87
<b>CHILDRENS SERVICES</b>	<b>267.73</b>	<b>274.42</b>	<b>280.60</b>	<b>286.91</b>
<b>Full Time</b>	<b>167.14</b>	<b>171.32</b>	<b>175.17</b>	<b>179.11</b>
Female	167.14	171.32	175.17	179.11
<b>Part Time</b>	<b>100.59</b>	<b>103.10</b>	<b>105.42</b>	<b>107.80</b>
Female	100.59	103.10	105.42	107.80
<b>COMMUNICATIONS AND MARKETING</b>	<b>500.44</b>	<b>512.95</b>	<b>524.49</b>	<b>536.29</b>
<b>Full Time</b>	<b>343.52</b>	<b>352.11</b>	<b>360.03</b>	<b>368.13</b>
Female	229.80	235.55	240.84	246.26
Male	113.72	116.56	119.19	121.87
<b>Part Time</b>	<b>156.93</b>	<b>160.85</b>	<b>164.47</b>	<b>168.17</b>
Female	156.93	160.85	164.47	168.17
<b>COMMUNITY DEVELOPMENT</b>	<b>440.34</b>	<b>451.35</b>	<b>461.50</b>	<b>471.89</b>
<b>Full Time</b>	<b>233.24</b>	<b>239.07</b>	<b>244.45</b>	<b>249.95</b>
Female	233.24	239.07	244.45	249.95
<b>Part Time</b>	<b>207.10</b>	<b>212.28</b>	<b>217.05</b>	<b>221.94</b>
Female	207.10	212.28	217.05	221.94
<b>COMMUNITY SAFETY</b>	<b>570.93</b>	<b>585.20</b>	<b>598.37</b>	<b>611.83</b>
<b>Full Time</b>	<b>461.66</b>	<b>473.20</b>	<b>483.85</b>	<b>494.74</b>
Female	163.19	167.27	171.03	174.88
Male	298.48	305.94	312.83	319.86



	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>COMMUNITY SAFETY</b>				
<b>Part Time</b>	<b>109.28</b>	<b>112.01</b>	<b>114.53</b>	<b>117.11</b>
Female	95.11	97.49	99.68	101.92
Male	14.17	14.52	14.85	15.19
<b>CORPORATE PLANNING</b>	<b>670.13</b>	<b>786.90</b>	<b>1,050.11</b>	<b>1,071.83</b>
<b>Full Time</b>	<b>458.45</b>	<b>569.92</b>	<b>828.24</b>	<b>844.97</b>
Female	213.70	269.04	370.60	377.02
Male	244.76	300.88	457.65	467.95
<b>Part Time</b>	<b>211.69</b>	<b>216.98</b>	<b>221.86</b>	<b>226.86</b>
Female	160.45	164.46	168.16	171.95
Vacant	51.24	52.2	53.70	54.91
<b>CUSTOMER EXPERIENCE</b>	<b>554.88</b>	<b>568.75</b>	<b>581.55</b>	<b>594.63</b>
<b>Casual</b>	<b>44.10</b>	<b>45.20</b>	<b>46.22</b>	<b>47.26</b>
Female	44.10	45.20	46.22	47.26
<b>Full Time</b>	<b>290.85</b>	<b>298.12</b>	<b>304.83</b>	<b>311.69</b>
Female	290.85	298.12	304.83	311.69
<b>Part Time</b>	<b>219.94</b>	<b>225.44</b>	<b>230.51</b>	<b>235.70</b>
Female	219.94	225.44	230.51	235.70
<b>DEPOTS</b>	<b>89.72</b>	<b>91.96</b>	<b>94.03</b>	<b>96.15</b>
<b>Full Time</b>	<b>89.72</b>	<b>91.96</b>	<b>94.03</b>	<b>96.15</b>
Male	89.72	91.96	94.03	96.15
<b>DEVELOPMENT ENGINEERING</b>	<b>353.91</b>	<b>362.76</b>	<b>370.92</b>	<b>379.27</b>
<b>Full Time</b>	<b>353.91</b>	<b>362.76</b>	<b>370.92</b>	<b>379.27</b>
Male	353.91	362.76	370.92	379.27
<b>DRAINAGE MAINTENANCE</b>	<b>820.74</b>	<b>841.26</b>	<b>860.19</b>	<b>879.54</b>
<b>Full Time</b>	<b>820.74</b>	<b>841.26</b>	<b>860.19</b>	<b>879.54</b>
Female	50.52	51.78	52.95	54.14
Male	611.16	626.44	640.53	654.95
Vacant	159.07	163.05	166.72	170.47
<b>ECONOMIC DEVELOPMENT</b>	<b>247.96</b>	<b>254.16</b>	<b>259.88</b>	<b>265.72</b>
<b>Full Time</b>	<b>247.96</b>	<b>254.16</b>	<b>259.88</b>	<b>265.72</b>
Male	247.96	254.16	259.88	265.72
<b>ELECTIONS AND MEETINGS</b>	<b>54.55</b>	<b>55.91</b>	<b>57.17</b>	<b>58.46</b>
<b>Full Time</b>	<b>54.55</b>	<b>55.91</b>	<b>57.17</b>	<b>58.46</b>
Female	54.55	55.91	57.17	58.46
<b>EMERGENCY MANAGEMENT AND FIRE PROTECTION</b>	<b>353.35</b>	<b>362.18</b>	<b>370.33</b>	<b>378.67</b>
<b>Full Time</b>	<b>352.26</b>	<b>361.07</b>	<b>369.19</b>	<b>377.50</b>
Female	243.13	249.21	254.82	260.55
Male	109.14	111.87	114.39	116.96
<b>Part Time</b>	<b>1.09</b>	<b>1.12</b>	<b>1.14</b>	<b>1.17</b>
Female	1.09	1.12	1.14	1.17
<b>ENVIRONMENTAL HEALTH</b>	<b>422.88</b>	<b>433.45</b>	<b>443.20</b>	<b>453.18</b>
<b>Full Time</b>	<b>422.88</b>	<b>433.45</b>	<b>443.20</b>	<b>453.18</b>
Female	288.50	295.71	302.37	309.17
Vacant	134.38	137.74	140.84	144.01

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>ENVIRONMENTAL SUSTAINABILITY</b>	<b>541.19</b>	<b>554.72</b>	<b>567.20</b>	<b>579.96</b>
<b>Full Time</b>	<b>541.19</b>	<b>554.72</b>	<b>567.20</b>	<b>579.96</b>
Female	192.45	197.26	201.70	206.24
Male	348.74	357.46	365.50	373.73
<b>FACILITIES MANAGEMENT</b>	<b>465.64</b>	<b>477.28</b>	<b>488.02</b>	<b>499.00</b>
<b>Full Time</b>	<b>306.58</b>	<b>314.24</b>	<b>321.32</b>	<b>328.54</b>
Female	99.66	102.15	104.45	106.80
Male	206.93	212.10	216.88	221.76
<b>Part Time</b>	<b>159.06</b>	<b>163.04</b>	<b>166.70</b>	<b>170.46</b>
Female	159.06	163.04	166.70	170.46
<b>FAMILY DAY CARE</b>	<b>89.25</b>	<b>91.48</b>	<b>93.54</b>	<b>95.64</b>
<b>Part Time</b>	<b>89.25</b>	<b>91.48</b>	<b>93.54</b>	<b>95.64</b>
Female	89.25	91.48	93.54	95.64
<b>FINANCIAL SERVICES</b>	<b>678.97</b>	<b>695.94</b>	<b>711.60</b>	<b>727.61</b>
<b>Full Time</b>	<b>563.43</b>	<b>577.52</b>	<b>590.51</b>	<b>603.80</b>
Female	315.34	323.22	330.50	337.93
Male	248.10	254.30	260.02	265.87
<b>Part Time</b>	<b>115.55</b>	<b>118.44</b>	<b>121.10</b>	<b>123.83</b>
Female	115.55	118.44	121.10	123.83
<b>FLEET AND PLANT</b>	<b>114.93</b>	<b>117.80</b>	<b>120.45</b>	<b>123.16</b>
<b>Full Time</b>	<b>114.93</b>	<b>117.80</b>	<b>120.45</b>	<b>123.16</b>
Female	114.93	117.80	120.45	123.16
<b>GARBAGE COLLECTION</b>	<b>286.03</b>	<b>293.18</b>	<b>299.78</b>	<b>306.52</b>
<b>Full Time</b>	<b>286.03</b>	<b>293.18</b>	<b>299.78</b>	<b>306.52</b>
Female	179.39	183.87	188.01	192.24
Male	106.64	109.31	111.77	114.28
<b>GOVERNANCE AND RISK</b>	<b>244.82</b>	<b>250.94</b>	<b>256.59</b>	<b>262.36</b>
<b>Full Time</b>	<b>244.82</b>	<b>250.94</b>	<b>256.59</b>	<b>262.36</b>
Female	244.82	250.94	256.59	262.36
<b>HEALTH PROMOTION</b>	<b>326.63</b>	<b>334.80</b>	<b>342.33</b>	<b>350.03</b>
<b>Full Time</b>	<b>120.41</b>	<b>123.42</b>	<b>126.20</b>	<b>129.04</b>
Female	120.41	123.42	126.20	129.04
<b>Part Time</b>	<b>206.23</b>	<b>211.39</b>	<b>216.14</b>	<b>221.01</b>
Female	206.23	211.39	216.14	221.01
<b>INFORMATION MANAGEMENT</b>	<b>266.89</b>	<b>273.56</b>	<b>279.72</b>	<b>286.01</b>
<b>Full Time</b>	<b>266.89</b>	<b>273.56</b>	<b>279.72</b>	<b>286.01</b>
Female	109.10	111.83	114.34	116.92
Male	157.79	161.73	165.37	169.09
<b>INFORMATION TECHNOLOGY</b>	<b>783.10</b>	<b>802.68</b>	<b>820.74</b>	<b>839.20</b>
<b>Full Time</b>	<b>783.10</b>	<b>802.68</b>	<b>820.74</b>	<b>839.20</b>
Female	355.73	364.62	372.83	381.22
Male	427.37	438.05	447.91	457.99
<b>KINDERGARTENS</b>	<b>1,701.66</b>	<b>1,744.20</b>	<b>1,783.45</b>	<b>1,823.57</b>
<b>Casual</b>	<b>67.67</b>	<b>69.36</b>	<b>70.92</b>	<b>72.52</b>
Female	67.67	69.36	70.92	72.52

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>KINDERGARTENS</b>				
<b>Full Time</b>	<b>140.19</b>	<b>143.69</b>	<b>146.93</b>	<b>150.23</b>
Female	140.19	143.69	146.93	150.23
<b>Part Time</b>	<b>1,493.80</b>	<b>1,531.15</b>	<b>1,565.60</b>	<b>1,600.82</b>
Female	1,479.42	1,516.41	1,550.52	1,585.41
Vacant	14.39	14.75	15.08	15.42
<b>LIBRARIES</b>	<b>20.76</b>	<b>21.28</b>	<b>21.76</b>	<b>22.25</b>
<b>Full Time</b>	<b>20.76</b>	<b>21.28</b>	<b>21.76</b>	<b>22.25</b>
Female	20.76	21.28	21.76	22.25
<b>MATERNAL AND CHILD HEALTH</b>	<b>757.05</b>	<b>775.98</b>	<b>793.44</b>	<b>811.29</b>
<b>Casual</b>	<b>151.62</b>	<b>155.41</b>	<b>158.91</b>	<b>162.48</b>
Female	50.54	51.80	52.97	54.16
Vacant	101.08	103.61	105.94	108.32
<b>Full Time</b>	<b>99.66</b>	<b>102.15</b>	<b>104.45</b>	<b>106.80</b>
Female	99.66	102.15	104.45	106.80
<b>Part Time</b>	<b>505.79</b>	<b>518.43</b>	<b>530.10</b>	<b>542.03</b>
Female	505.79	518.43	530.10	542.03
<b>MUNICIPAL TIPS</b>	<b>18.72</b>	<b>19.19</b>	<b>19.62</b>	<b>20.06</b>
<b>Part Time</b>	<b>18.72</b>	<b>19.19</b>	<b>19.62</b>	<b>20.06</b>
Male	18.72	19.19	19.62	20.06
<b>ORGANISATIONAL DEVELOPMENT</b>	<b>113.72</b>	<b>116.56</b>	<b>119.19</b>	<b>121.87</b>
<b>Full Time</b>	<b>113.72</b>	<b>116.56</b>	<b>119.19</b>	<b>121.87</b>
Female	113.72	116.56	119.19	121.87
<b>PEOPLE AND PAYROLL</b>	<b>772.10</b>	<b>791.40</b>	<b>809.21</b>	<b>827.42</b>
<b>Full Time</b>	<b>612.65</b>	<b>627.97</b>	<b>642.10</b>	<b>656.54</b>
Female	378.23	387.69	396.41	405.33
Male	147.15	150.83	154.22	157.69
Vacant	87.28	89.46	91.47	93.53
<b>Part Time</b>	<b>159.45</b>	<b>163.44</b>	<b>167.11</b>	<b>170.87</b>
Female	159.45	163.44	167.11	170.87
<b>PROCUREMENT AND CONTRACT MANAGEMENT</b>	<b>232.22</b>	<b>238.03</b>	<b>243.38</b>	<b>248.86</b>
<b>Full Time</b>	<b>232.22</b>	<b>238.03</b>	<b>243.38</b>	<b>248.86</b>
Female	110.52	113.28	115.83	118.44
Male	121.70	124.74	127.55	130.42
<b>PROPERTY AND RATING</b>	<b>417.03</b>	<b>427.46</b>	<b>437.07</b>	<b>446.91</b>
<b>Full Time</b>	<b>324.39</b>	<b>332.50</b>	<b>339.98</b>	<b>347.63</b>
Female	324.39	332.50	339.98	347.63
<b>Part Time</b>	<b>92.65</b>	<b>94.97</b>	<b>97.10</b>	<b>99.29</b>
Female	92.65	94.97	97.10	99.29
<b>RECREATION CONSTRUCTION</b>	<b>581.98</b>	<b>596.53</b>	<b>609.95</b>	<b>623.68</b>
<b>Full Time</b>	<b>513.76</b>	<b>526.60</b>	<b>538.45</b>	<b>550.57</b>
Male	414.10	424.45	434.00	443.77
Vacant	99.66	102.15	104.45	106.80
<b>Part Time</b>	<b>68.23</b>	<b>69.94</b>	<b>71.51</b>	<b>73.12</b>
Female	68.23	69.94	71.51	73.12

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>RECREATION PLANNING</b>	<b>451.22</b>	<b>462.50</b>	<b>472.91</b>	<b>483.55</b>
<b>Full Time</b>	<b>371.50</b>	<b>380.79</b>	<b>389.36</b>	<b>398.12</b>
Male	371.50	380.79	389.36	398.12
<b>Part Time</b>	<b>79.73</b>	<b>81.72</b>	<b>83.56</b>	<b>85.44</b>
Female	79.73	81.72	83.56	85.44
<b>ROAD MAINTENANCE</b>	<b>1,644.04</b>	<b>1,685.14</b>	<b>1,723.06</b>	<b>1,761.83</b>
<b>Full Time</b>	<b>1,644.04</b>	<b>1,685.14</b>	<b>1,723.06</b>	<b>1,761.83</b>
Female	89.92	92.17	94.24	96.36
Male	1,140.80	1,169.32	1,195.63	1,222.53
Vacant	413.33	423.66	433.20	442.94
<b>SAFETY AND WELLBEING</b>	<b>249.83</b>	<b>256.08</b>	<b>261.84</b>	<b>267.73</b>
<b>Full Time</b>	<b>249.83</b>	<b>256.08</b>	<b>261.84</b>	<b>267.73</b>
Female	123.44	126.53	129.37	132.28
Vacant	126.40	129.56	132.48	135.46
<b>STATUTORY PLANNING</b>	<b>849.20</b>	<b>870.43</b>	<b>890.01</b>	<b>910.04</b>
<b>Full Time</b>	<b>649.33</b>	<b>665.56</b>	<b>680.54</b>	<b>695.85</b>
Female	485.79	497.93	509.14	520.59
Male	163.55	167.64	171.41	175.27
<b>Part Time</b>	<b>199.88</b>	<b>204.88</b>	<b>209.49</b>	<b>214.20</b>
Female	62.40	63.96	65.40	66.87
Male	137.48	140.92	144.09	147.33
<b>STRATEGIC PLANNING</b>	<b>487.99</b>	<b>500.19</b>	<b>511.44</b>	<b>522.95</b>
<b>Full Time</b>	<b>311.01</b>	<b>318.79</b>	<b>325.96</b>	<b>333.29</b>
Female	197.29	202.22	206.77	211.42
Male	113.72	116.56	119.19	121.87
<b>Part Time</b>	<b>176.98</b>	<b>181.40</b>	<b>185.49</b>	<b>189.66</b>
Female	176.98	181.40	185.49	189.66
<b>TOWNSHIPS MAINTENANCE</b>	<b>1,277.51</b>	<b>1,309.45</b>	<b>1,338.91</b>	<b>1,369.04</b>
<b>Full Time</b>	<b>1,277.51</b>	<b>1,309.45</b>	<b>1,338.91</b>	<b>1,369.04</b>
Male	1,277.51	1,309.45	1,338.91	1,369.04
<b>TREE MAINTENANCE</b>	<b>113.72</b>	<b>116.56</b>	<b>119.19</b>	<b>121.87</b>
<b>Full Time</b>	<b>113.72</b>	<b>116.56</b>	<b>119.19</b>	<b>121.87</b>
Male	113.72	116.56	119.19	121.87
<b>VOLUNTEERS</b>	<b>43.50</b>	<b>44.59</b>	<b>45.59</b>	<b>46.62</b>
<b>Full Time</b>	<b>20.76</b>	<b>21.28</b>	<b>21.76</b>	<b>22.25</b>
Female	20.76	21.28	21.76	22.25
<b>Part Time</b>	<b>22.75</b>	<b>23.32</b>	<b>23.84</b>	<b>24.38</b>
Female	22.75	23.32	23.84	24.38
<b>YOUTH DEVELOPMENT</b>	<b>316.02</b>	<b>323.92</b>	<b>331.21</b>	<b>338.66</b>
<b>Full Time</b>	<b>20.76</b>	<b>21.28</b>	<b>21.76</b>	<b>22.25</b>
Female	20.76	21.28	21.76	22.25
<b>Part Time</b>	<b>295.27</b>	<b>302.65</b>	<b>309.46</b>	<b>316.42</b>
Female	222.52	228.08	233.21	238.46
Vacant	72.75	74.57	76.25	77.96
<b>TOTAL</b>				
CAPITALISED LABOUR COSTS	150.00	150.00	150.00	150.00
<b>TOTAL STAFF EXPENDITURE</b>	<b>20,794.98</b>	<b>21,411.13</b>	<b>22,135.00</b>	<b>23,000.00</b>

## Summary of Planned Human Resources FTE

For the four years ended 30 June 2027

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>ACTIVE AGEING AND INCLUSION</b>	<b>3.71</b>	<b>3.71</b>	<b>3.71</b>	<b>3.71</b>
<b>Full Time</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>
Female	3.20	3.20	3.20	3.20
<b>Part Time</b>	<b>0.51</b>	<b>0.51</b>	<b>0.51</b>	<b>0.51</b>
Female	0.51	0.51	0.51	0.51
<b>ARTS, CULTURE &amp; HERITAGE</b>	<b>0.93</b>	<b>0.93</b>	<b>0.93</b>	<b>0.93</b>
<b>Full Time</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>
Female	0.13	0.13	0.13	0.13
<b>Part Time</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>
Female	0.80	0.80	0.80	0.80
<b>ASSET MANAGEMENT</b>	<b>3.35</b>	<b>3.35</b>	<b>3.35</b>	<b>6.35</b>
<b>Full Time</b>	<b>3.35</b>	<b>3.35</b>	<b>3.35</b>	<b>6.35</b>
Female	0.30	0.30	0.30	1.30
Male	3.05	3.05	3.05	5.05
<b>BRIDGE MAINTENANCE</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>
<b>Full Time</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>
Female	0.05	0.05	0.05	0.05
Male	0.90	0.90	0.90	0.90
Vacant	0.20	0.20	0.20	0.20
<b>BUILDING CONTROL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Full Time</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Female	3.00	3.00	3.00	3.00
Male	1.00	1.00	1.00	1.00
<b>CHILDRENS SERVICES</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>
<b>Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Female	1.00	1.00	1.00	1.00
<b>Part Time</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>
Female	1.05	1.05	1.05	1.05
<b>COMMUNICATIONS AND MARKETING</b>	<b>4.49</b>	<b>4.49</b>	<b>4.49</b>	<b>4.49</b>
<b>Full Time</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Female	2.00	2.00	2.00	2.00
Male	1.00	1.00	1.00	1.00
<b>Part Time</b>	<b>1.49</b>	<b>1.49</b>	<b>1.49</b>	<b>1.49</b>
Female	1.49	1.49	1.49	1.49
<b>COMMUNITY DEVELOPMENT</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>
<b>Full Time</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>
Female	1.85	1.85	1.85	1.85
<b>Part Time</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>
Female	1.90	1.90	1.90	1.90
<b>COMMUNITY SAFETY</b>	<b>5.82</b>	<b>5.82</b>	<b>5.82</b>	<b>5.82</b>
<b>Full Time</b>	<b>4.29</b>	<b>4.29</b>	<b>4.29</b>	<b>4.29</b>
Female	1.59	1.59	1.59	1.59
Male	2.70	2.70	2.70	2.70

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>COMMUNITY SAFETY</b>	<b>5.82</b>	<b>5.82</b>	<b>5.82</b>	<b>5.82</b>
<b>Part Time</b>	<b>1.53</b>	<b>1.53</b>	<b>1.53</b>	<b>1.53</b>
Female	1.33	1.33	1.33	1.33
Male	0.20	0.20	0.20	0.20
<b>CORPORATE PLANNING</b>	<b>7.40</b>	<b>7.40</b>	<b>9.40</b>	<b>9.40</b>
<b>Full Time</b>	<b>5.45</b>	<b>5.45</b>	<b>7.45</b>	<b>7.45</b>
Female	3.50	3.50	4.50	4.50
Male	1.95	1.95	2.95	2.95
<b>Part Time</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>
Female	1.72	1.72	1.72	1.72
Vacant	0.23	0.23	0.23	0.23
<b>CUSTOMER EXPERIENCE</b>	<b>6.07</b>	<b>6.07</b>	<b>6.07</b>	<b>6.07</b>
<b>Casual</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>
Female	0.55	0.55	0.55	0.55
<b>Full Time</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Female	3.00	3.00	3.00	3.00
<b>Part Time</b>	<b>2.52</b>	<b>2.52</b>	<b>2.52</b>	<b>2.52</b>
Female	2.52	2.52	2.52	2.52
<b>DEPOTS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Male	1.00	1.00	1.00	1.00
<b>DEVELOPMENT ENGINEERING</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Full Time</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Male	3.00	3.00	3.00	3.00
<b>DRAINAGE MAINTENANCE</b>	<b>8.80</b>	<b>8.80</b>	<b>8.80</b>	<b>8.80</b>
<b>Full Time</b>	<b>8.80</b>	<b>8.80</b>	<b>8.80</b>	<b>8.80</b>
Female	0.60	0.60	0.60	0.60
Male	6.30	6.30	6.30	6.30
Vacant	1.90	1.90	1.90	1.90
<b>ECONOMIC DEVELOPMENT</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Full Time</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Male	2.00	2.00	2.00	2.00
<b>ELECTIONS AND MEETINGS</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Full Time</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
Female	0.50	0.50	0.50	0.50
<b>EMERGENCY MANAGEMENT AND FIRE PROTECTION</b>	<b>3.22</b>	<b>3.22</b>	<b>3.22</b>	<b>3.22</b>
<b>Full Time</b>	<b>3.21</b>	<b>3.21</b>	<b>3.21</b>	<b>3.21</b>
Female	2.41	2.41	2.41	2.41
Male	0.80	0.80	0.80	0.80
<b>Part Time</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>
Female	0.01	0.01	0.01	0.01
<b>ENVIRONMENTAL HEALTH</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Full Time</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Female	3.00	3.00	3.00	3.00
Vacant	1.00	1.00	1.00	1.00

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>ENVIRONMENTAL SUSTAINABILITY</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
<b>Full Time</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
Female	1.40	1.40	1.40	1.40
Male	3.10	3.10	3.10	3.10
<b>FACILITIES MANAGEMENT</b>	<b>4.41</b>	<b>4.41</b>	<b>4.41</b>	<b>4.41</b>
<b>Full Time</b>	<b>2.64</b>	<b>2.64</b>	<b>2.64</b>	<b>2.64</b>
Female	1.00	1.00	1.00	1.00
Male	1.64	1.64	1.64	1.64
<b>Part Time</b>	<b>1.77</b>	<b>1.77</b>	<b>1.77</b>	<b>1.77</b>
Female	1.77	1.77	1.77	1.77
<b>FAMILY DAY CARE</b>	<b>0.84</b>	<b>0.84</b>	<b>0.84</b>	<b>0.84</b>
<b>Part Time</b>	<b>0.84</b>	<b>0.84</b>	<b>0.84</b>	<b>0.84</b>
Female	0.84	0.84	0.84	0.84
<b>FINANCIAL SERVICES</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Full Time</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>
Female	2.60	2.60	2.60	2.60
Male	2.00	2.00	2.00	2.00
<b>Part Time</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>
Female	1.40	1.40	1.40	1.40
<b>FLEET AND PLANT</b>	<b>1.13</b>	<b>1.13</b>	<b>1.13</b>	<b>1.13</b>
<b>Full Time</b>	<b>1.13</b>	<b>1.13</b>	<b>1.13</b>	<b>1.13</b>
Female	1.13	1.13	1.13	1.13
<b>GARBAGE COLLECTION</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>
<b>Full Time</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>
Female	1.60	1.60	1.60	1.60
Male	0.95	0.95	0.95	0.95
<b>GOVERNANCE AND RISK</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Full Time</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Female	2.00	2.00	2.00	2.00
<b>HEALTH PROMOTION</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Full Time</b>	<b>1.13</b>	<b>1.13</b>	<b>1.13</b>	<b>1.13</b>
Female	1.13	1.13	1.13	1.13
<b>Part Time</b>	<b>1.87</b>	<b>1.87</b>	<b>1.87</b>	<b>1.87</b>
Female	1.87	1.87	1.87	1.87
<b>INFORMATION MANAGEMENT</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>
<b>Full Time</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>
Female	1.00	1.00	1.00	1.00
Male	1.40	1.40	1.40	1.40
<b>INFORMATION TECHNOLOGY</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>
<b>Full Time</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>
Female	3.00	3.00	3.00	3.00
Male	3.60	3.60	3.60	3.60
<b>KINDERGARTENS</b>	<b>18.38</b>	<b>18.38</b>	<b>18.38</b>	<b>18.38</b>
<b>Casual</b>	<b>0.84</b>	<b>0.84</b>	<b>0.84</b>	<b>0.84</b>
Female	0.84	0.84	0.84	0.84

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>KINDERGARTENS</b>	<b>18.38</b>	<b>18.38</b>	<b>18.38</b>	<b>18.38</b>
<b>Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Female	1.00	1.00	1.00	1.00
<b>Part Time</b>	<b>16.54</b>	<b>16.54</b>	<b>16.54</b>	<b>16.54</b>
Female	16.35	16.35	16.35	16.35
Vacant	0.19	0.19	0.19	0.19
<b>LIBRARIES</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>
<b>Full Time</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>
Female	0.13	0.13	0.13	0.13
<b>MATERNAL AND CHILD HEALTH</b>	<b>6.45</b>	<b>6.45</b>	<b>6.45</b>	<b>6.45</b>
<b>Casual</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>
Female	0.40	0.40	0.40	0.40
Vacant	0.80	0.80	0.80	0.80
<b>Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Female	1.00	1.00	1.00	1.00
<b>Part Time</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>
Female	4.25	4.25	4.25	4.25
<b>MUNICIPAL TIPS</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>
<b>Part Time</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>
Male	0.18	0.18	0.18	0.18
<b>ORGANISATIONAL DEVELOPMENT</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Female	1.00	1.00	1.00	1.00
<b>PEOPLE AND PAYROLL</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>
<b>Full Time</b>	<b>4.65</b>	<b>4.65</b>	<b>4.65</b>	<b>4.65</b>
Female	2.85	2.85	2.85	2.85
Male	1.00	1.00	1.00	1.00
Vacant	0.80	0.80	0.80	0.80
<b>Part Time</b>	<b>1.60</b>	<b>1.60</b>	<b>1.60</b>	<b>1.60</b>
Female	1.60	1.60	1.60	1.60
<b>PROCUREMENT AND CONTRACT MANAGEMENT</b>	<b>2.13</b>	<b>2.13</b>	<b>2.13</b>	<b>2.13</b>
<b>Full Time</b>	<b>2.13</b>	<b>2.13</b>	<b>2.13</b>	<b>2.13</b>
Female	1.13	1.13	1.13	1.13
Male	1.00	1.00	1.00	1.00
<b>PROPERTY AND RATING</b>	<b>4.29</b>	<b>4.29</b>	<b>4.29</b>	<b>4.29</b>
<b>Full Time</b>	<b>3.15</b>	<b>3.15</b>	<b>3.15</b>	<b>3.15</b>
Female	3.15	3.15	3.15	3.15
<b>Part Time</b>	<b>1.14</b>	<b>1.14</b>	<b>1.14</b>	<b>1.14</b>
Female	1.14	1.14	1.14	1.14
<b>RECREATION CONSTRUCTION</b>	<b>4.93</b>	<b>4.93</b>	<b>4.93</b>	<b>4.93</b>
<b>Full Time</b>	<b>4.33</b>	<b>4.33</b>	<b>4.33</b>	<b>4.33</b>
Male	3.33	3.33	3.33	3.33
Vacant	1.00	1.00	1.00	1.00
<b>Part Time</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>
Female	0.60	0.60	0.60	0.60



	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>RECREATION PLANNING</b>	<b>3.83</b>	<b>3.83</b>	<b>3.83</b>	<b>3.83</b>
<b>Full Time</b>	<b>3.03</b>	<b>3.03</b>	<b>3.03</b>	<b>3.03</b>
Male	3.03	3.03	3.03	3.03
<b>Part Time</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>
Female	0.80	0.80	0.80	0.80
<b>ROAD MAINTENANCE</b>	<b>17.70</b>	<b>17.70</b>	<b>17.70</b>	<b>17.70</b>
<b>Full Time</b>	<b>17.70</b>	<b>17.70</b>	<b>17.70</b>	<b>17.70</b>
Female	1.05	1.05	1.05	1.05
Male	11.75	11.75	11.75	11.75
Vacant	4.90	4.90	4.90	4.90
<b>SAFETY AND WELLBEING</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>
<b>Full Time</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>
Female	1.15	1.15	1.15	1.15
Vacant	1.00	1.00	1.00	1.00
<b>STATUTORY PLANNING</b>	<b>7.71</b>	<b>7.71</b>	<b>7.71</b>	<b>7.71</b>
<b>Full Time</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
Female	4.50	4.50	4.50	4.50
Male	1.50	1.50	1.50	1.50
<b>Part Time</b>	<b>1.71</b>	<b>1.71</b>	<b>1.71</b>	<b>1.71</b>
Female	0.76	0.76	0.76	0.76
Male	0.95	0.95	0.95	0.95
<b>STRATEGIC PLANNING</b>	<b>3.83</b>	<b>3.83</b>	<b>3.83</b>	<b>3.83</b>
<b>Full Time</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
Female	1.50	1.50	1.50	1.50
Male	1.00	1.00	1.00	1.00
<b>Part Time</b>	<b>1.33</b>	<b>1.33</b>	<b>1.33</b>	<b>1.33</b>
Female	1.33	1.33	1.33	1.33
<b>TOWNSHIPS MAINTENANCE</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>
<b>Full Time</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>
Male	14.00	14.00	14.00	14.00
<b>TREE MAINTENANCE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Male	1.00	1.00	1.00	1.00
<b>VOLUNTEERS</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>
<b>Full Time</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>
Female	0.13	0.13	0.13	0.13
<b>Part Time</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>
Female	0.20	0.20	0.20	0.20
<b>YOUTH DEVELOPMENT</b>	<b>3.16</b>	<b>3.16</b>	<b>3.16</b>	<b>3.16</b>
<b>Full Time</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>
Female	0.13	0.13	0.13	0.13
<b>Part Time</b>	<b>3.03</b>	<b>3.03</b>	<b>3.03</b>	<b>3.03</b>
Female	2.23	2.23	2.23	2.23
Vacant	0.80	0.80	0.80	0.80
<b>TOTAL STAFF NUMBERS</b>	<b>196.08</b>	<b>196.08</b>	<b>198.08</b>	<b>201.08</b>

## 4 NOTES TO THE FINANCIAL STATEMENTS

### 4.1 INCOME STATEMENT

#### Adjusted Underlying Result

The regulations prescribe the method for calculating the 'Adjusted Underlying Result'. Per the following table, it removes any non-recurrent grants used to fund capital expenditure, non-monetary asset contributions and other contributions to fund capital expenditure from the total comprehensive result.

	Forecast 2023-24 \$'000	Budget 2024-25 \$'000	Projection 2025-26 \$'000	Projection 2026-27 \$'000	Projection 2027-28 \$'000
<b>Total Comprehensive Result</b>	14,632	<b>7,265</b>	6,708	8,360	9,820
*Non-recurrent grants used to fund capital expenditure	(12,079)	<b>(2,970)</b>	(1,633)	(1,270)	(2,133)
Non-monetary asset contributions	(3,586)	<b>(4,258)</b>	(4,364)	(4,463)	(4,563)
<b>Adjusted Underlying Result</b>	<b>(1,033)</b>	<b>37</b>	<b>711</b>	<b>2,627</b>	<b>3,124</b>

\* excludes Road to Recovery grants which are considered recurrent capital grants.

#### 4.1 Comprehensive Income Statement

##### Note 4.1.1: Rates and Charges (\$993m increase)

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

In developing the Financial Plan, 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 current Rating Strategy is based on the following rating principles:

- Municipal charge of \$250 all properties
- 87.5% differential rate for farms over 40 hectares
- 95% differential rate for farms intensive
- No discount for farms of 2 to 40 hectares (unless intensive farm)
- General rate applicable to non-farm, non-developable land in the Farm Zone
- Non-Farm Vacant Land rate of 205% of the general rate
- Business rate of 100% of the general rate
- Bannockburn business rate at 130% of the general rate
- General rate applicable to all other properties

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

	2023-24 Budget \$'000	2024-25 Budget \$'000	Change \$'000	%
General Rates*	21,417	<b>22,313</b>	896	4.2%
Municipal Charge*	2,888	<b>2,934</b>	46	1.6%
Interest on Rates	150	<b>150</b>	-	0%
Supplementary Rates and Rates Adjustments	498	<b>250</b>	(248)	(49.8)%
Municipal Charge on Supps	80	<b>50</b>	(30)	(37.5)%
Garbage Collection Charge (Compulsory)	3,971	<b>4,251</b>	280	7.1%
Garbage Collection Charge (Not Compulsory)	198	<b>247</b>	49	24.8%
<b>Total rates and charges</b>	29,202	<b>30,195</b>	993	3.4%

\*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	2023-24 # cents/\$CIV*	2024-25 # cents/\$CIV*	Change
Residential Improved	0.002185	0.001837	(0.000348)
Business, Industrial & Commercial	0.002185	0.001837	(0.000348)
Business, Industrial & Commercial Bannockburn	0.002841	0.002388	(0.000453)
Farm Land Broadacre	0.001912	0.001607	(0.000305)
Farm Land Intensive	0.002076	0.001745	(0.0003310)
Farm Land < 40 Hectares	0.002185	0.001837	(0.0003480)
Non Farm Vacant Land	0.004479	0.003766	(0.0007130)
Vacant Land Non-Developable	0.002185	0.001837	(0.000348)

# Actual 2023-24 rate in dollar applied to final valuations. Budget rate in the dollar is calculated using draft revaluation data available at time of setting budget.

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 \$'000	2024-25 \$'000	Change	
			\$'000	%
Residential Improved	14,042	13,466	(576)	(4.1)%
Business, Industrial & Commercial	132	195	63	47.5%
Business, Industrial & Commercial Bannockburn	252	639	387	153.6%
Farm Land Broadacre	3,845	5,147	1,302	33.9%
Farm Land Intensive	90	82	(8)	(9.3)%
Farm Land < 40 Hectares	128	133	5	3.8%
Non Farm Vacant Land	2,831	2,561	(270)	(9.5)%
Vacant Land Non-Developable	97	90	(7)	(7.5)%
<b>Total amount to be raised by general rates</b>	<b>21,417</b>	<b>22,313</b>	<b>896</b>	<b>4.2</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	
			\$'000	%
Residential Improved	8,678	8,844	166	1.9%
Business, Industrial & Commercial	166	194	28	16.9%
Business, Industrial & Commercial Bannockburn	130	152	22	16.9%
Farm Land Broadacre	1,280	1,279	(1)	(0.1)%
Farm Land Intensive	24	24	-	0.0%
Farm Land < 40 Hectares	68	71	3	4.4%
Non Farm Vacant Land	1,543	1,500	(43)	(2.8)%
Vacant Land Non-Developable	143	156	13	9.1%
<b>Total assessments</b>	<b>12,032</b>	<b>12,220</b>	<b>188</b>	<b>1.6</b>

# Actual 2023-24 assessments applied to rate in the dollar calculation. Only draft revaluation data was available at time of setting 2024-25 budget.

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

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 * \$'000	2024-25 * \$'000	Change	
			\$'000	%
Residential Improved	7,281,472	7,330,801	47,776	1%
Business, Industrial & Commercial	68,555	106,025	37,470	55%
Business, Industrial & Commercial Bannockburn	100,540	267,624	167,084	166%
Farm Land Broadacre	2,279,653	3,202,338	922,551	40%
Farm Land Intensive	49,254	46,775	(2,479)	-5%
Farm Land < 40 Hectares	66,566	72,295	5,729	9%
Non Farm Vacant Land	718,150	680,118	(36,256)	-5%
Vacant Land Non-Developable	50,191	48,821	(1,370)	-3%
<b>Total valuation</b>	<b>10,614,381</b>	<b>11,754,797</b>	<b>1,140,505</b>	<b>11%</b>

\*The above valuations and rates in the dollar are based on the 2024 Stage 3 Certified Revaluations.

# Actual 2023-24 final valuations. Only draft revaluation data was available at time of setting 2024-25 budget.

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

Type of Charge	Per Rateable Property 2024-25	Per Rateable Property 2024-25	Change	
	\$	\$	\$	%
Municipal Charge General	250.00	250	-	0%

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

	2023-24	2024-25	Change	
	\$	\$	\$	%
Municipal Charge General	2,888	2,934	46	2%

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	
	\$	\$	\$	%
Residential Garbage Inc Recycling	427.00	447.00	20	<b>4.68</b>
Second Service Garbage Collection	213.50	223.50	10	<b>4.68</b>
Second Service Recycling Collection	213.50	223.50	10	<b>4.68</b>
Commercial Garbage Inc Recycling (Cost Recovery)	427.00	447.00	20	<b>4.68</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

	2023-24	2024-25	Change	
	\$	\$	\$	%
Garbage Collection Charge (Compulsory)	3,971	<b>4,252</b>	281	<b>7.08%</b>
Garbage Collection Charge (Not Compulsory)	198	<b>247</b>	49	<b>24.75%</b>

4.1.1(k) Fair Go Rates System Compliance

Golden Plains Shire 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	\$24,305,000	\$25,246,669
Number of rateable properties	12,034	12,220
Base Average Rate	\$1,951.54	\$2,011.01
Maximum Rate Increase (set by the State Government)	<b>3.50%</b>	<b>2.75%</b>
Capped Average Rate	\$2,019.41	\$2,066.01
Maximum General Rates and Municipal Charges Revenue	\$24,305,000	\$25,250,342
Budgeted General Rates and Municipal Charges Revenue	\$24,302,762	\$25,246,669
Budgeted Supplementary Rates and Municipal Charges Revenue	\$578,000	\$300,000
Budgeted Total Rates and Municipal Charges Revenue	\$24,883,000	\$25,546,669

4.1.1(l) 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 \$300k and 2023-24: \$578k)
- 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

4.1.1(m) Differential rates

Further detailed information concerning Rates and Charges can be found in Section 5.4 Rating Information and Section 6 Appendices.

**Note 4.1.2: Statutory Fees and Fines (no increase)**

User fees represent 1.4% of total income. Details of total fees and fines contained in the Budget follow.

Statutory Fees and Fines	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
Planning and Building Fees	524	524	-
Animal Infringement Fines	83	83	-
Land Information Certificate Fees	30	30	-
Drainage Information Fees	50	50	-
Other Fees and Fines	140	140	-
<b>Total Statutory Fees and Fines</b>	<b>827</b>	<b>827</b>	<b>-</b>

**Note 4.1.3: User Fees (\$395k decrease)**

User fees represent 3.6% of total income. Details of total fees contained in the Budget follow.

User Fees	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
Dog Registration Charges	430	430	-
Subdivision Supervision	450	360	(90)
Lease Income - Facility Hire	260	327	67
Private Quarry Levy	214	229	15
Septic Tank	220	220	-
Facility Hire	166	150	(16)
Building Permits	126	126	-
Fees - Food Health Inspection	83	83	-
Transfer Station Income	30	41	11
Fire Hazard Eradication	25	25	-
Farmers Market	-	24	24
Road Opening Permit	16	20	4
Management Agreements	16	16	-
Infringement Fines - Local Laws	5	5	-
Vehicle Hire	6	-	(6)
Kindergarten Income	404	-	(404)
<b>User Fees Total</b>	<b>2,450</b>	<b>2,055</b>	<b>(395)</b>

**Note 4.1.4: Grant Funding Types and Source (\$14.5m decrease)**

Grants comprise 28% of the total income. The Budget provides for \$15.98m in total grants, representing a decrease of \$14.5m from the 2023-24 forecast.

	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
Summary of Grants			
Commonwealth Funded Grants	14,789	4,470	(10,319)
State Funded Grants	15,696	11,512	(4,184)
<b>Total Grants Received</b>	<b>30,485</b>	<b>15,982</b>	<b>(14,502)</b>

**Note 4.1.4: Grants - Operating (\$4.18m decrease)**

Operating grants comprise 20.1% of the total income. The Budget provides for \$11.5m in operating grants, representing a decrease of \$4.18m from the 2023-24 forecast.

The Budget allows for a Victoria Grants Commission (VGC) allocation of \$7.5m. A complete listing of total budgeted grants is shown below.

**Operating Grant Funding Types and Source**

(a) Operating Grants	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
Recurrent - Commonwealth Government			
General Purpose Grants (VGC)	7,305	7,506	201
Children Services	151	74	(78)
Recurrent - State Government			
Community Health	561	417	(143)
Emergency Management	120	120	-
Environment Projects	52	52	-
Home Care	10	-	(10)
Kindergartens	1,425	2,423	998
Maternal & Children	537	619	83
Other	54	54	-
Youth Projects	266	86	(180)
<b>Total Recurrent Grants</b>	<b>10,480</b>	<b>11,350</b>	<b>870</b>
Non-recurrent - State Government			
Art & Culture	10	-	(10)
Community Development	60	83	23
Community Health	-	25	25
Emergency Management	479	-	(479)
Environment Projects	159	-	(159)
Maternal & Children	35	-	(35)
Rec, Leisure & Community	4,473	-	(4,473)
Waste Management	-	54	54
<b>Total Non-recurrent Grants</b>	<b>5,216</b>	<b>162</b>	<b>(5,054)</b>
<b>Total Operating Grant Funding</b>	<b>15,696</b>	<b>11,512</b>	<b>(4,184)</b>

**Note 4.1.5: Grants - Capital (\$10.3m decrease)**

The Budget provides for \$4.5m in capital grants representing a decrease of \$10.3m from 2023-24 forecast. Capital grants comprise 7.8% of the total income. Capital grants are utilised to deliver Capital projects.

Non-recurrent grant means a grant obtained on the condition that it is expended in a specified manner and is not expected to be received again during the period covered by Council's Financial Plan.

**Capital Grant Funding Types and Source**

(b) Capital Grants	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
<b>Recurrent - Commonwealth Government</b>			
Roads	2,710	1,500	(1,210)
<b>Total Recurrent Grants</b>	<b>2,710</b>	<b>1,500</b>	<b>(1,210)</b>
<b>Non-Recurrent - Commonwealth Government</b>			
Bridges	780	720	(60)
Rec, Leisure & Community	3,488	-	(3,488)
Roads	2,545	700	(1,845)
<b>Non-Recurrent - State Government</b>			
Community Development	650	-	(650)
Rec, Leisure & Community	4,566	1,500	(3,066)
Roads	50	50	0
<b>Total Non-Recurrent Grants</b>	<b>12,078</b>	<b>2,970</b>	<b>(9,108)</b>
<b>Total Capital Grant Funding</b>	<b>14,789</b>	<b>4,470</b>	<b>(10,319)</b>

**Note 4.1.6: Contributions - Monetary (\$149k increase)**

The Budget provides for \$1.8m monetary contributions, representing an increase of \$149k from the 2023-24 forecast. Monetary Contributions comprise 3.2% of total income.

Below is a list of monetary contributions contained in the Budget.

Contributions	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
Public Open Space Contributions	768	889	121
Wind Farm Income	432	507	76
Development Contributions	100	100	-
Recoupments - Debt Collection	101	100	(1)
Recoupments - Motor Vehicle Costs	84	84	-
Telecommunications Tower Income	56	56	-
Misc Revenue	53	26	(28)
Administration Fees - FDC & Carers Levy	40	20	(20)
Sponsorship Fees - Farmers Market	8	8	-
Scrap Metal Sales	7	7	-
Swimming Pool Inspection	2	2	-
Standpipe Management	2	2	-
Administration Fees - Pensioner Claim	-	1	1
<b>Contributions Total</b>	<b>1,652</b>	<b>1,801</b>	<b>149</b>



**Note 4.1.7: Contributions - Non-Monetary (\$672k increase)**

The Budget provides for \$4.3m non-monetary (assets) contributions, representing 7.5% of total income.

Contributions - Non-Monetary	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
Subdivisional Assets Handed to Council	3,586	4,258	672
<b>Total Contributions - Non-Monetary</b>	<b>3,586</b>	<b>4,258</b>	<b>672</b>

**Note 4.1.8: Net Gain on Disposal of Property, Plant and Equipment**

Proceeds from the sale of assets, less their written down value, is disclosed as a net figure in the Income Statement. The details of the net result are detailed in the table below.

	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
<b>From Sale of Assets</b>			
Plant and Machinery	97	97	-
Motor Vehicles	315	315	-
Lomandra Drive Land Sales	712	613	187
Computers & Equipment	4	4	-
<b>Net Gain on Disposal</b>	<b>1,128</b>	<b>1,029</b>	<b>187</b>

**Note 4.1.9: Other Income (\$168k decrease)**

Other income includes interest on investments. Interest on investments has been based on short term deposit rates ranging from 4% to 4.5%. The budget of \$0.95m comprises only 1.7% of total income.

**Expenditure****Note 4.1.10: Employee Costs (\$356k increase)**

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off, long service leave and fringe benefits tax.

Employee costs are budgeted to increase from the 2023-24 forecast by \$356k, or 1.75%, to \$20.6m. Enterprise Bargaining Agreement increments, growth and movements between banding contribute to this increase.

**Reconciliation from 2024-25 Budget**

	Forecast	Budget	Change	
	2023-24 \$'000	2024-25 \$'000	\$'000	%
Wages and salaries	18,133	18,376	243	1.34%
Superannuation	1,996	2,129	133	6.66%
Fringe benefits tax	160	140	(20)	12.50%
<b>Total employee costs</b>	<b>20,289</b>	<b>20,645</b>	<b>356</b>	<b>1.75%</b>

**Note 4.1.11: Materials and Services (\$6.8m decrease)**

Materials and Services include the purchase of consumables, payments to contractors for the provision of services, utility costs and one-off operating costs of a capital nature.

Operating materials and services are budgeted to decrease by \$6.8m to \$17.5m.

Materials and Services	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
Garbage Operations	3,578	3,831	252
General Materials	6,477	1,629	(4,848)
Contractors and Consultants	8,694	6,853	(1,841)
IT Operations	1,590	1,195	(394)
Vehicle and Machinery	760	758	(3)
Insurance -Other	602	643	41
Work Cover Insurance	398	450	53
Cleaning	397	385	(12)
Utilities	329	339	10
Training	287	244	(43)
Telecommunications	284	280	(4)
Memberships and Subscriptions	211	162	(49)
Legal Fees	316	311	(5)
Advertising	190	195	5
Printing and Stationery	170	153	(17)
Bank Charges	73	79	6
<b>Total Materials and Services</b>	<b>24,354</b>	<b>17,505</b>	<b>(6,849)</b>

**Note 4.1.12: Bad and Doubtful Debts (\$50k decrease)**

Allocation of bad and doubtful debts of \$50k mainly relates to provision for community safety program infringements and hardship policy application.

**Note 4.1.13: Depreciation and Amortisation (\$408k increase)**

Depreciation is the systematic allocation of the capital cost of a long-term asset over its useful life. It is an accounting measure that attempts to capture the deterioration or usage of Council's long-term assets over a financial year. Long-term assets include buildings, plant and machinery, furniture and equipment, infrastructure and other structures.

Depreciation by Class of Asset	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
Buildings Specialised	1,167	1,196	29
Buildings Unspecialised	381	410	30
Buildings Heritage	64	87	23
Information Communications Technology	243	297	53
Furniture and Equipment	19	19	-
Plant and Machinery	651	701	50
Roads	5,534	5,441	(94)
Footpaths	471	476	5
Bridges	661	686	25
Drainage	234	272	38
Recreation, Leisure & Community	753	866	113
Parks, Open Spaces & Streetscapes	120	256	136
Car Parks	61	61	-
Gravel Pit Rehabilitation	61	60	(1)
<b>Total Depreciation Expense</b>	<b>10,421</b>	<b>10,828</b>	<b>408</b>

**Note 4.1.14: Borrowing Costs (\$35k decrease)**

Finance Costs relate to the interest paid on Council borrowings. The ratio of finance costs as a percentage of income indicates that less than 0.3% of income is required to service debt. The decrease of \$35k is primarily the result of lower prevailing interest rates on new and existing borrowings which are required to fund new capital projects.

**Note 4.1.15: Other Expenses (\$187k increase)**

Other expenses consists primarily of Audit Fees and Mayoral & Councillor Allowances and makes up 1.3% of total expenditure.

## 4.2 BALANCE SHEET

**Note 4.2.1: Current assets (\$344k decrease)**

- Cash assets increased by \$0.4m
- Receivables decreased by \$0.5m
- Non-current assets held for re-sale decreased by \$0.2m

**Note 4.2.2: Non-current assets (\$6.8m increase)**

The increase in non-current assets is detailed in the table below, including:

- An increase in property, infrastructure plant and equipment by \$1.9m, comprised of the capital works program (\$11.4m), less depreciation and amortisation (\$11m) and the receipt of gifted assets (\$4.3m).

## Movements in Non-Current Assets

Description	Forecast Balance 1 July 2024 \$'000	Additions \$'000	Handed to Council \$'000	WDV of Disposals \$'000	Depreciation \$'000	Balance 30 June 2025 \$'000
Land	47,887	-	-	-	-	<b>47,887</b>
Buildings Specialised	34,510	40	-	-	(1,196)	<b>33,354</b>
Buildings Unspecialised	10,948	175	-	-	(410)	<b>10,713</b>
Heritage Buildings	1,046	-	-	-	(87)	<b>959</b>
Parks, Open Spaces etc.	3,700	825	-	-	(256)	<b>4,269</b>
Recreation, Leisure & Community	25,893	2,600	-	-	(866)	<b>27,627</b>
Car Park	2,084	50	-	-	(61)	<b>2,073</b>
Furniture & Equip	461	-	-	-	(19)	<b>442</b>
Plant & Machinery	6,701	1,417	-	-	(701)	<b>7,417</b>
Roads	398,991	4,805	4,258	-	(5,442)	<b>402,613</b>
Bridges	36,862	1,700	-	-	(686)	<b>37,876</b>
Footpaths	15,514	420	-	-	(476)	<b>15,458</b>
Drainage	8,520	500	-	-	(272)	<b>8,748</b>
Waste management	-	535	-	-	-	<b>535</b>
Information Comm Technology	485	307	-	-	(297)	<b>495</b>
Gravel Pit	184	-	-	-	(60)	<b>124</b>
Land Under Roads	6,973	-	-	-	-	<b>6,973</b>
Invest In Association	626	-	-	-	-	<b>626</b>
<b>Total</b>	<b>601,385</b>	<b>13,374</b>	<b>4,258</b>	<b>-</b>	<b>(10,828)</b>	<b>608,189</b>

### Note 4.2.3: Current liabilities (\$1.9m increase)

- Current liabilities represent obligations Council must pay within the next year.
- The provision for employee benefits as at 30 June 2025 represents Council's liability to pay employees annual leave and long service leave.

### Note 4.2.4: Non-current liabilities (\$2.7m decrease)

- Non-current liabilities represent obligations Council must pay beyond the next year.
- Interest bearing liabilities decrease by \$1.4m which is for repayments of loans taken out in prior years.
- The non-current liability for landfill rehabilitation will now be funded over 10 years with an increase in the garbage charge that commenced from 2021-22. Landfill rehabilitation provision decrease by \$1.3m due to Landfill rehabilitation work planned for 2024-25.

## 4.3 CHANGES IN EQUITY

### Note 4.3.1: Equity (\$7.3m increase)

Total equity of \$604m will always equal net assets and is made up of the following components:

- Committed reserves that Council wishes to separately identify as being set aside to meet specific or statutory purpose in the future. These reserves are derived from items such as developer contributions, specific levies and unexpended projects;
- Discretionary reserves are to fund the long term viability of Council. The decisions about future use of any available funds is reflected in Council's Financial Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan. The funding of the replacement of long term infrastructure assets generally comes from discretionary funds; which is a component of the accumulated surplus. This is the value of all net assets, less reserves that have accumulated over time.

### Note 4.4.4: Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part and not fully available for Council's operations. The budgeted cash flow statement indicates that Council is estimating at 30 June 2025 it will have cash and cash equivalents of \$8.2m, which has been restricted as shown in the following table.

	Forecast 2023-24 \$'000	Budget 2024-25 \$'000
<b>Total Cash and Cash Equivalents</b>	<b>7,637</b>	<b>8,235</b>
Restricted cash and investments		
-Statutory Reserves	890	990
-Other Committed Reserves	1,875	1,175
<b>Unrestricted Cash and Cash Equivalents</b>	<b>4,872</b>	<b>6,070</b>

### Statutory Reserves (\$990k)

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes. During the 2024-25 year \$100k is budgeted to be transferred to Statutory Reserves.

### Other Committed Reserves (\$1.2m)

These funds are shown as other committed reserves, although not restricted by a statutory requirement, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. During the 2024-25 year \$700k is budgeted to be used from Committed Reserves. The decisions about future use of these funds has been reflected in Council's Financial Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

### Unrestricted Cash and Cash Equivalents (\$6m)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year, such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments, as and when they fall due, without borrowing further funds.

## 4.4 CASH FLOWS

### Note 4.4.1: Operating activities (\$14.3m cash inflow)

Operating activities refer to the cash generated or used in the normal service delivery functions of Council and include:

- Receipts from ratepayers of \$30.4m
- Grants of \$16.1m to fund operating expenses and capital works
- User fees \$2.9m
- Contributions and recoupments of \$1.3m
- Payments to employees \$20.3m and
- Payments to suppliers \$17.2m

### Reconciliation of Surplus to Net Cash Inflow from Operations

	Forecast 2023-24 \$'000	Budget 2024-25 \$'000
<b>Surplus for Period</b>	<b>14,632</b>	<b>7,265</b>
Depreciation	10,421	10,828
Net Gain on Disposals	(841)	(1,029)
Subdivisions - Roads Handed to Council	(3,586)	(4,258)
Borrowing Costs	198	162
Decrease/(Increase) in Receivables	(4,936)	144
Increase/(Decrease) in Operating Creditors and Provisions	(1,928)	(1,214)
<b>Net Cash Inflow from Operations</b>	<b>13,960</b>	<b>14,326</b>

### Note 4.4.2: Investing activities (\$12.1m cash outflow)

Investing activities refer to cash used in the purchase, enhancement or creation of property, plant and equipment and infrastructure. These activities also include the sale of non-current assets.

### Note 4.4.3: Financing activities (\$1.8m cash outflow)

Financing activities generally refer to borrowings used in the financing of capital projects and movements in funds held in trust.

The net outflow of \$1.8m includes the repayment of the principal component of borrowings \$1.63m and interest expenditure \$163k.

## 4.5 CAPITAL WORKS

Council's capital works program is broadly categorised into four groups: new assets, capital renewal, capital upgrade and capital expansion.

New assets are assets that did not previously exist prior to 1 July 2024. New assets will result in increased operating costs, maintenance costs and capital renewal in the future.

Capital renewal expenditure reinstates existing assets to original condition. It may reduce future operating and maintenance expenditure if completed at the optimum time.

Capital upgrade expenditure enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally been assigned. Upgrade expenditure is discretionary and increases operating and maintenance expenditure in the future because of the increase in the Council's asset base.

Capital expansion expenditure extends an existing asset to a new group of users. It is discretionary expenditure that increases future operating and maintenance costs because it increases Council's asset base.

**Note 4.5.1:** Summary major capital works and how they are funded in 2024-25.

	Forecast 2023-24 \$'000	Budget 2024-25 \$'000	Change \$'000	%
Property	1,420	215	(1,205)	-85%
Plant and equipment	3,095	1,724	(1,371)	-44%
Infrastructure	25,432	11,435	(13,997)	-55%
<b>Total</b>	<b>29,947</b>	<b>13,374</b>	<b>(16,573)</b>	<b>-55%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Retained Earnings \$'000
Property	215	40	175	-	-	-	-	215	-
Plant & equip	1,724	6	1,718	-	-	-	-	1,724	-
Infrastructure	11,435	1,375	4,575	5,485	-	4,470	-	6,965	-
<b>Total</b>	<b>13,374</b>	<b>1,421</b>	<b>6,468</b>	<b>5,485</b>	<b>-</b>	<b>4,470</b>	<b>-</b>	<b>8,904</b>	<b>-</b>

## Note 4.5.2: Capital Expenditure Funding Sources 2024-25

Capital Works Area	2024-25	Asset expenditure type				Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>									
<b>Buildings</b>									
Disability Action Plan	40	40	-	-	-	-	-	40	-
Facility Renewal Program	175	-	175	-	-	-	-	175	-
<b>Total buildings</b>	<b>215</b>	<b>40</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215</b>	<b>-</b>
<b>Total property</b>	<b>215</b>	<b>40</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215</b>	<b>-</b>
<b>Plant and equipment</b>									
Fleet Vehicles	280	-	280	-	-	-	-	280	-
Utes	300	-	300	-	-	-	-	300	-
Heavy Plant and Machinery	837	-	837	-	-	-	-	837	-
<b>Total Plant, machinery and equipment</b>	<b>1,417</b>	<b>-</b>	<b>1,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,417</b>	<b>-</b>
<i>Fixtures, fittings and furniture</i>									
<i>Computers and telecommunications</i>									
Computer Hardware	301	-	301	-	-	-	-	301	-
Computer Software	6	6	-	-	-	-	-	6	-
<b>Total Computers and telecommunications</b>	<b>307</b>	<b>6</b>	<b>301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>307</b>	<b>-</b>
<b>Total plant and equipment</b>	<b>1,724</b>	<b>6</b>	<b>1,718</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,724</b>	<b>-</b>
<b>Infrastructure</b>									
<b>Roads</b>									
Future Road Design	100	100	-	-	-	-	-	100	-
Local Roads Resealing 2	1,100	-	1,100	-	-	-	-	1,100	-
Local Roads Improvements	900	-	-	900	-	-	-	900	-
Gravel Resheeting - Local Roads	800	-	800	-	-	-	-	800	-
Fire Access Track	5	-	5	-	-	-	-	5	-



Capital Works Area	2024-25	Asset expenditure type				Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Infrastructure</b>									
Kerb & Channel	250	250	-	-	-	-	-	250	-
Roads Improvements - Roads to Recovery (schedule to be developed)	1,500	-	-	1,500	-	1,500	-	-	-
Capitalisation of Labour	150	150	-	-	-	-	-	150	-
<b>Total Roads</b>	<b>4,805</b>	<b>500</b>	<b>1,905</b>	<b>2,400</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>3,305</b>	<b>-</b>
<i>Bridges</i>									
Future Bridge Design	100	100	-	-	-	-	-	100	-
Bridge Renewal	400	-	400	-	-	-	-	400	-
Bridge Replacement	1,200	-	1,200	-	-	720	-	480	-
<b>Total Bridges</b>	<b>1,700</b>	<b>100</b>	<b>1,600</b>	<b>-</b>	<b>-</b>	<b>720</b>	<b>-</b>	<b>980</b>	<b>-</b>
<i>Footpaths and cycleways</i>									
Footpaths	250	250	-	-	-	50	-	200	-
Active Recreation Trails	70	-	70	-	-	-	-	70	-
Footpath/Kerb Renewal	100	-	100	-	-	-	-	100	-
<b>Total Footpaths and cycleways</b>	<b>420</b>	<b>250</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>370</b>	<b>-</b>
<i>Drainage</i>									
Future Drainage Design	100	100	-	-	-	-	-	100	-
Drainage Works	400	-	400	-	-	-	-	400	-
<b>Total Drainage</b>	<b>500</b>	<b>100</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>
<i>Recreational, leisure and community facilities</i>									
Netball / Tennis Court Renewal	100	-	100	-	-	-	-	100	-
SRV Regional Community Sports Infrastructure Fund	900	-	-	900	-	700	-	200	-
Future Sport and Rec Design	100	100	-	-	-	-	-	100	-
Teesdale Don Wallace Female Friendly Changerooms	1,500	-	-	1,500	-	1,500	-	-	-
<b>Total Recreational, leisure and community facilities</b>	<b>2,600</b>	<b>100</b>	<b>100</b>	<b>2,400</b>	<b>-</b>	<b>2,200</b>	<b>-</b>	<b>400</b>	<b>-</b>
<i>Waste management</i>									
Glass Bins	535	-	-	535	-	-	-	535	-

Capital Works Area	2024-25	Asset expenditure type				Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Total Waste management	535	-	-	535	-	-	-	535	-
<i>Parks, open space and streetscapes</i>									
Climate Emergency Plan	150	150	-	-	-	-	-	150	-
Shire Beautification	25	25	-	-	-	-	-	25	-
Community & Recreation Facility Safety Works	50	-	-	50	-	-	-	50	-
Tree Replacement program	100	-	100	-	-	-	-	100	-
Refurbishment of Playgrounds	300	-	300	-	-	-	-	300	-
Open Space Strategy Implementation	100	100	-	-	-	-	-	100	-
Sports Oval Irrigation	100	-	-	100	-	-	-	100	-
<b>Total Parks, open space and streetscapes</b>	<b>825</b>	<b>275</b>	<b>400</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>825</b>	<b>-</b>
<i>Off street car parks</i>									
Car park projects	50	50	-	-	-	-	-	50	-
<b>Total Off street car parks</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>
<b>Total infrastructure</b>	<b>11,435</b>	<b>1,375</b>	<b>4,575</b>	<b>5,485</b>	<b>-</b>	<b>4,470</b>	<b>-</b>	<b>6,965</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>13,374</b>	<b>1,421</b>	<b>6,468</b>	<b>5,485</b>	<b>-</b>	<b>4,470</b>	<b>-</b>	<b>8,904</b>	<b>-</b>

## Note 4.5.2: Capital Expenditure Funding Sources 2025-26

Capital Works Area	2025-26	Asset expenditure type				Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>									
<i>Buildings</i>									
Disability Action Plan	40	40	-	-	-	-	-	40	-
Facility Renewal Program	175	-	175	-	-	-	-	175	-
Total buildings	215	40	175	-	-	-	-	215	-
<b>Total property</b>	<b>215</b>	<b>40</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215</b>	<b>-</b>
<b>Plant and equipment</b>									
Fleet Vehicles	386	-	386	-	-	-	-	386	-
Utes	160	-	160	-	-	-	-	160	-
Heavy Plant and Machinery	1,098	-	1,098	-	-	-	-	1,098	-
Total Plant, machinery and equipment	1,644	-	1,644	-	-	-	-	1,644	-
<i>Fixtures, fittings and furniture</i>									
<i>Computers and telecommunications</i>									
Computer Hardware	280	-	280	-	-	-	-	280	-
Computer Software	6	6	-	-	-	-	-	6	-
Total Computers and telecommunications	286	6	280	-	-	-	-	286	-
<b>Total plant and equipment</b>	<b>1,930</b>	<b>6</b>	<b>1,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,930</b>	<b>-</b>
<b>Infrastructure</b>									
<i>Roads</i>									
Future Road Design	100	100	-	-	-	-	-	100	-
Local Roads Resealing (schedule to be developed)	700	-	700	-	-	-	-	700	-
Local Roads Improvements (schedule to be developed)	600	-	-	600	-	-	-	600	-
Gravel Resheeting - Local Roads (schedule to be developed)	700	-	700	-	-	-	-	700	-
Fire Access Track	5	-	5	-	-	-	-	5	-
Kerb & Channel	250	250	-	-	-	-	-	250	-

Capital Works Area	2025-26	Asset expenditure type				Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Local Roads Improvements - Roads to Recovery (schedule to be developed)	1,500	-	-	1,500	-	1,500	-	-	-
Capitalisation of Labour	150	150	-	-	-	-	-	150	-
<b>Total Roads</b>	<b>4,005</b>	<b>500</b>	<b>1,405</b>	<b>2,100</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>2,505</b>	<b>-</b>
<i><u>Bridges</u></i>									
Future Bridge Design	100	100	-	-	-	-	-	100	-
Bridge Renewal	400	-	400	-	-	-	-	400	-
Bridge Replacement	1,200	-	1,200	-	-	720	-	480	-
<b>Total Bridges</b>	<b>1,700</b>	<b>100</b>	<b>1,600</b>	<b>-</b>	<b>-</b>	<b>720</b>	<b>-</b>	<b>980</b>	<b>-</b>
<i><u>Footpaths and cycleways</u></i>									
Footpaths (schedule to be developed)	250	250	-	-	-	50	-	200	-
Active Recreation Trails	70	-	70	-	-	-	-	70	-
Footpath/Kerb Renewal	100	-	100	-	-	-	-	100	-
<b>Total Footpaths and cycleways</b>	<b>420</b>	<b>250</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>370</b>	<b>-</b>
<i><u>Drainage</u></i>									
Future Drainage Design	100	100	-	-	-	-	-	100	-
Drainage Works	400	-	400	-	-	-	-	400	-
<b>Total Drainage</b>	<b>500</b>	<b>100</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>
<i><u>Recreational, leisure and community facilities</u></i>									
Netball / Tennis Court Renewal	100	-	100	-	-	-	-	100	-
SRV LSIF Strategic Facilities	1,500	-	-	1,500	-	750	-	750	-
SRV Community Cricket Program	170	-	-	170	-	113	-	57	-
Future Sport and Rec Design	100	100	-	-	-	-	-	100	-
<b>Total Recreational, leisure and community facilities</b>	<b>1,870</b>	<b>100</b>	<b>100</b>	<b>1,670</b>	<b>-</b>	<b>863</b>	<b>-</b>	<b>1,007</b>	<b>-</b>
<i><u>Waste management</u></i>									
<i><u>Parks, open space and streetscapes</u></i>									
Climate Emergency Plan	150	150	-	-	-	-	-	150	-
Shire Beautification	25	25	-	-	-	-	-	25	-
Community & Recreation Facility Safety Works	50	-	-	50	-	-	-	50	-

Capital Works Area	2025-26	Asset expenditure type				Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Tree Replacement program	100	-	100	-	-	-	-	100	-
Open Space Strategy Implementation	100	100	-	-	-	-	-	100	-
Sports Oval Irrigation	100	-	-	100	-	-	-	100	-
Total Parks, open space and streetscapes	525	275	100	150	-	-	-	525	-
<i>Off street car parks</i>									
Car park projects	50	50	-	-	-	-	-	50	-
Total Off street car parks	50	50	-	-	-	-	-	50	-
<b>Total infrastructure</b>	<b>9,070</b>	<b>1,375</b>	<b>3,775</b>	<b>3,920</b>	<b>-</b>	<b>3,133</b>	<b>-</b>	<b>5,937</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>11,215</b>	<b>1,421</b>	<b>5,874</b>	<b>3,920</b>	<b>-</b>	<b>3,133</b>	<b>-</b>	<b>8,082</b>	<b>-</b>

## Note 4.5.2: Capital Expenditure Funding Sources 2026-27

Capital Works Area	2026-27	Asset expenditure type				Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>									
<i>Buildings</i>									
Disability Action Plan	40	40	-	-	-	-	-	40	-
Facility Renewal Program	175	-	175	-	-	-	-	175	-
Total buildings	215	40	175	-	-	-	-	215	-
<b>Total property</b>	<b>215</b>	<b>40</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215</b>	<b>-</b>
<b>Plant and equipment</b>									
Community Buses	70	-	70	-	-	-	-	70	-
Fleet Vehicles	269	-	269	-	-	-	-	269	-
Utes	336	-	336	-	-	-	-	336	-
Heavy Plant and Machinery	805	-	805	-	-	-	-	805	-
Total Plant, machinery and equipment	1,480	-	1,480	-	-	-	-	1,480	-
<i>Fixtures, fittings and furniture</i>									
<i>Computers and telecommunications</i>									
Computer Hardware	308	-	308	-	-	-	-	308	-
Computer Software	7	7	-	-	-	-	-	7	-
Total Computers and telecommunications	315	7	308	-	-	-	-	315	-
<b>Total plant and equipment</b>	<b>1,795</b>	<b>7</b>	<b>1,788</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,795</b>	<b>-</b>
<b>Infrastructure</b>									
<i>Roads</i>									
Future Road Design	150	150	-	-	-	-	-	150	-
Local Roads Resealing (schedule to be developed)	700	-	700	-	-	-	-	700	-
Local Roads Improvements (schedule to be developed)	700	-	-	700	-	-	-	700	-
Gravel Resheeting - Local Roads (schedule to be developed)	800	-	800	-	-	-	-	800	-
Fire Access Track	5	-	5	-	-	-	-	5	-
Kerb & Channel	250	250	-	-	-	-	-	250	-

Capital Works Area	2026-27	Asset expenditure type				Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Local Roads Improvements - Roads to Recovery (schedule to be developed)	1,500	-	-	1,500	-	1,500	-	-	-
Capitalisation of Labour	150	150	-	-	-	-	-	150	-
<b>Total Roads</b>	<b>4,255</b>	<b>550</b>	<b>1,505</b>	<b>2,200</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>2,755</b>	<b>-</b>
<i><u>Bridges</u></i>									
Future Bridge Design	150	150	-	-	-	-	-	150	-
Bridge Renewal	500	-	500	-	-	-	-	500	-
Bridge Replacement	1,200	-	1,200	-	-	720	-	480	-
<b>Total Bridges</b>	<b>1,850</b>	<b>150</b>	<b>1,700</b>	<b>-</b>	<b>-</b>	<b>720</b>	<b>-</b>	<b>1,130</b>	<b>-</b>
<i><u>Footpaths and cycleways</u></i>									
Footpaths (schedule to be developed)	250	250	-	-	-	50	-	200	-
Active Recreation Trails	70	-	70	-	-	-	-	70	-
Footpath/Kerb Renewal	100	-	100	-	-	-	-	100	-
<b>Total Footpaths and cycleways</b>	<b>420</b>	<b>250</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>370</b>	<b>-</b>
<i><u>Drainage</u></i>									
Future Drainage Design	150	150	-	-	-	-	-	150	-
Drainage Works	500	-	500	-	-	-	-	500	-
<b>Total Drainage</b>	<b>650</b>	<b>150</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>-</b>
<i><u>Recreational, leisure and community facilities</u></i>									
Netball / Tennis Court Renewal	100	-	100	-	-	-	-	100	-
SRV LSIF Community Facilities	750	-	-	750	-	500	-	250	-
Future Sport and Rec Design	100	100	-	-	-	-	-	100	-
Bannockburn Heart Stage 2 Design	250	-	-	250	-	-	-	250	-
<b>Total Recreational, leisure and community facilities</b>	<b>1,200</b>	<b>100</b>	<b>100</b>	<b>1,000</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>700</b>	<b>-</b>
<i><u>Parks, open space and streetscapes</u></i>									
Climate Emergency Plan	150	150	-	-	-	-	-	150	-
Shire Beautification	25	25	-	-	-	-	-	25	-
Community & Recreation Facility Safety Works	50	-	-	50	-	-	-	50	-
Tree Replacement program	100	-	100	-	-	-	-	100	-

Capital Works Area	2026-27	Asset expenditure type				Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Refurbishment of Playgrounds	300	-	300	-	-	-	-	300	-
Open Space Strategy Implementation	100	100	-	-	-	-	-	100	-
Sports Oval Irrigation	100	-	-	100	-	-	-	100	-
Total Parks, open space and streetscapes	825	275	400	150	-	-	-	825	-
<i>Off street car parks</i>									
Car park projects	50	50	-	-	-	-	-	50	-
Total Off street car parks	50	50	-	-	-	-	-	50	-
<b>Total infrastructure</b>	<b>9,250</b>	<b>1,525</b>	<b>4,375</b>	<b>3,350</b>	<b>-</b>	<b>2,770</b>	<b>-</b>	<b>6,480</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>11,260</b>	<b>1,572</b>	<b>6,338</b>	<b>3,350</b>	<b>-</b>	<b>2,770</b>	<b>-</b>	<b>8,490</b>	<b>-</b>



## Note 4.5.2: Capital Expenditure Funding Sources 2027-28

Capital Works Area	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>									
<i>Buildings</i>									
Disability Action Plan	40	40	-	-	-	-	-	40	-
Facility Renewal Program	200	-	200	-	-	-	-	200	-
<b>Total buildings</b>	<b>240</b>	<b>40</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240</b>	<b>-</b>
<b>Total property</b>	<b>240</b>	<b>40</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240</b>	<b>-</b>
<b>Plant and equipment</b>									
Fleet Vehicles	120	-	120	-	-	-	-	120	-
Utes	329	-	329	-	-	-	-	329	-
Heavy Plant and Machinery	1,140	-	1,140	-	-	-	-	1,140	-
<b>Total Plant, machinery and equipment</b>	<b>1,589</b>	<b>-</b>	<b>1,589</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,589</b>	<b>-</b>
<i>Fixtures, fittings and furniture</i>									
<i>Computers and telecommunications</i>									
Computer Hardware	175	-	175	-	-	-	-	175	-
Computer Software	7	7	-	-	-	-	-	7	-
<b>Total Computers and telecommunications</b>	<b>182</b>	<b>7</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182</b>	<b>-</b>
<b>Total plant and equipment</b>	<b>1,771</b>	<b>7</b>	<b>1,764</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,771</b>	<b>-</b>
<b>Infrastructure</b>									
<i>Roads</i>									
Future Road Design	150	150	-	-	-	-	-	150	-
Local Roads Resealing (schedule to be developed)	800	-	800	-	-	-	-	800	-
Local Roads Improvements (schedule to be developed)	700	-	-	700	-	-	-	700	-
Gravel Resheeting - Local Roads (schedule to be developed)	900	-	900	-	-	-	-	900	-
Fire Access Track	5	-	5	-	-	-	-	5	-
Kerb & Channel	250	250	-	-	-	-	-	250	-
Local Roads Improvements - Roads to Recovery (schedule to be developed)	1,500	-	-	1,500	-	1,500	-	-	-
Capitalisation of Labour	175	175	-	-	-	-	-	175	-
<b>Total Roads</b>	<b>4,480</b>	<b>575</b>	<b>1,705</b>	<b>2,200</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>2,980</b>	<b>-</b>

Capital Works Area	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b><i>Bridges</i></b>									
Future Bridge Design	150	150	-	-	-	-	-	150	-
Bridge Renewal	500	-	500	-	-	-	-	500	-
Bridge Replacement	1,200	-	1,200	-	-	720	-	480	-
<b>Total Bridges</b>	<b>1,850</b>	<b>150</b>	<b>1,700</b>	<b>-</b>	<b>-</b>	<b>720</b>	<b>-</b>	<b>1,130</b>	<b>-</b>
<b><i>Footpaths and cycleways</i></b>									
Footpaths (schedule to be developed)	250	250	-	-	-	50	-	200	-
Active Recreation Trails	70	-	70	-	-	-	-	70	-
Footpath/Kerb Renewal	100	-	100	-	-	-	-	100	-
<b>Total Footpaths and cycleways</b>	<b>420</b>	<b>250</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>370</b>	<b>-</b>
<b><i>Drainage</i></b>									
Future Drainage Design	150	150	-	-	-	-	-	150	-
Drainage Works	500	-	500	-	-	-	-	500	-
<b>Total Drainage</b>	<b>650</b>	<b>150</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>-</b>
<b><i>Recreational, leisure and community facilities</i></b>									
Netball / Tennis Court Renewal	100	-	100	-	-	-	-	100	-
SRV LSIF Community Facilities	750	-	-	750	-	500	-	250	-
SRV Community Cricket Program	170			170		113		57	
Future Sport and Rec Design	100	100	-	-	-	-	-	100	-
Bannockburn Heart Stage 2 Design	1,500	-	-	1,500	-	750	-	750	-
<b>Total Recreational, leisure and community facilities</b>	<b>2,620</b>	<b>100</b>	<b>100</b>	<b>2,420</b>	<b>-</b>	<b>1,363</b>	<b>-</b>	<b>1,257</b>	<b>-</b>
<b><i>Parks, open space and streetscapes</i></b>									
Climate Emergency Plan	150	150	-	-	-	-	-	150	-
Shire Beautification	25	25	-	-	-	-	-	25	-
Community & Recreation Facility Safety Works	50	-	-	50	-	-	-	50	-
Tree Replacement program	100	-	100	-	-	-	-	100	-
Refurbishment of Playgrounds	-	-	-	-	-	-	-	-	-
Open Space Strategy Implementation	100	100	-	-	-	-	-	100	-
Sports Oval Irrigation	100	-	-	100	-	-	-	100	-
<b>Total Parks, open space and streetscapes</b>	<b>525</b>	<b>275</b>	<b>100</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525</b>	<b>-</b>

Capital Works Area	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Off street car parks</u>									
Car park projects	50	50	-	-	-	-	-	50	-
Total Off street car parks	50	50	-	-	-	-	-	50	-
<b>Total infrastructure</b>	<b>10,595</b>	<b>1,550</b>	<b>4,275</b>	<b>4,770</b>	<b>-</b>	<b>3,633</b>	<b>-</b>	<b>6,962</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>12,606</b>	<b>1,597</b>	<b>6,239</b>	<b>4,770</b>	<b>-</b>	<b>3,633</b>	<b>-</b>	<b>8,973</b>	<b>-</b>

**Note 4.5.3: New Assets (\$1.4m expenditure)****Infrastructure (\$1.1m expenditure)**

- Future Design Work \$300k
- Kerb & Channel \$250k
- Car Park Projects \$50k
- Footpath Projects \$250k
- Capitalisation of Labour \$150k

**Parks, Open Spaces & Streetscapes (\$275k expenditure)**

- Climate Emergency Plan \$150k
- Shire Beatification \$25k
- Open Space Strategy Implementation \$100k

**Note 4.5.4: Capital Renewal (\$6.5m expenditure)****Buildings (\$175k expenditure)**

- Major Facilities Renewal \$175k

**Plant and Machinery (\$1.4m expenditure)**

This expenditure of \$1.4m is consistent with Council's plant and machinery replacement schedule. The major items of plant to be changed are Tipper Trucks, Grader, Trailers, Fleet Vehicles and Utes.

**Infrastructure (\$4.1m expenditure)**

- The reseal program is budgeted for \$1.1m; the following page contains detailed information about the planned program for the year
- Gravel re-sheeting on local roads will be funded to an amount of \$800k
- Bridge Renewal \$400k
- Bridge Replacement \$1.2m
- Footpaths/Kerbs \$100k
- Drainage Works \$400k
- Fire Access Track \$5k

**Parks, Open Spaces & Streetscapes (\$400k expenditure)**

- Tree Replacement Program \$100k
- Refurbishment of Playground \$300k

**Computer hardware (\$301k expenditure)****Note 4.5.5: Capital Upgrade (\$5.5m expenditure)****Infrastructure (\$4.4m expenditure)**

- Local roads improvements \$900k
- Local roads improvements (Roads 2 Recovery) \$1.5m

**Other (\$3.1m expenditure)**

- Community & Recreation Facility Beautification/Safety Works \$50k
- SRV Regional Community Sports Infrastructure Fund \$0.9m
- Teesdale Don Wallace Female Friendly Changerooms \$1.5m
- Waste Management Glass Bin \$535k

### Road Improvements Program

Improvements program totals \$0.9m, plus Roads to Recovery program \$1.5m.

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Wingeel Road	Road upgrade (Roads to Recovery)	ROKEWOOD	500,000
Mt Mercer-Dereel Road	Road widening (Roads to Recovery)	MT MERCER	1,000,000
Sobeys Road int. w/ Colac-Ballararat Road	Intersection improvements (Local Roads Improvement Program)	NAPOLEONS	150,000
Dereel-Rokewood Junction Road	Road widening and pavement upgrades (Local Roads Improvement Program)	ROKEWOOD	600,000
Post Office Road int. w/ Sebastopol-Smythesdale Rd	Intersection improvements (Local Roads Improvement Program)	ROSS CREEK	150,000

### Gravel Re sheeting Program

The Gravel Re-sheeting Program is based on the previous 5 year condition assessment of local roads completed in 2019. The next condition assessment of local roads commenced in April 2024 and the data collected will be modelled to produce the next 5 year program commencing in 2024-2025.

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Arthurs Lane	Bunninyong-Mt Mercer Road to Meredith-Mt Mercer Road	MT MERCER	9,500
Baileys Road	Hamilton Highway South	HESSE	16,000
Berringa Road	Parkers Road to Moonlight Road	BERRINGA	7,000
Bliss Road	Stones Road to End	DEREEL	23,000
Bouchier Avenue (Pt2)	Main Street to Avenue Of Honour	CORINDHAP	3,000
Brindleys Road	Willowvale Road to Lismore-Scarsdale Road	WALLINDUC	49,000
Cahirs Road	Mckerrals Road to Bunninyong-Mt Mercer Road	MT MERCER	58,000
Campion Road	Midland Highway to End	MEREDITH	5,000
Carpenters Road	North Street to South	SHELFORD	5,000

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Cemetery (Rokewood) Road	Cape Clear-Rokewood Road to Colac-Ballararat Road	ROKEWOOD	11,500
Dalton Road	Main Street to Hall Road	CORINDHAP	7,000
Dalys Road	Colac-Ballararat Road to Morris Road	ROKEWOOD	13,000
Dark Road	Cape Clear-Rokewood Road to Colac-Ballararat Road	ROKEWOOD	19,000
Davis Road	Moonlight Road to West	BERRINGA	57,000
Donald McLeans Road	Pittfield-Scarsdale Road to Dales Road	BERRINGA	2,000
Forrests Road	Savage Hill Road to End	CORINDHAP	13,000
Fuller Road	Days Road to End	INVERLEIGH	6,000
Geggies Road	Trendes Lane to Boyles Road	CORINDHAP	9,000
Giblin Road	Main Street to End	CORINDHAP	10,000
Grant (Meredith) Street	Mcleod Street to Ballan-Meredith Road	MEREDITH	9,000
Griffiths Road	Gargans Road to Ballan-Meredith Road	MEREDITH	9,000
Grubbed Road	Colac-Ballararat Road to South	ENFIELD	5,000
Jackas Road	Colac-Ballararat Road to End	ROKEWOOD	30,000
Jones Road	Linton-Mannibadar Road to Linton-Naringhil Road	LINTON	31,000
Lal Lal Road	Grant Street to End	MEREDITH	3,000
Loader Street	Skipton-Ballararat Rail Trail to Victoria Street	SMYTHESDALE	2,000
Lockies Road	Pitfield-Scarsdale Road to Cape Clear-Rokewood Road	CAPE CLEAR	26,000
Mahers Road	Mogan Road to South	INVERLEIGH	30,000
Marchments Road	Ballan-Meredith Road to Miller Road	MEREDITH	13,000
McCurdy Road	Sealed Section to End	GHERINGHAP	11,000
McLeod Street	Grant Street to Midland Highway	MEREDITH	8,000
McPhersons Road	Everett Road to Rokewood-Skipton Road	ROKEWOOD	37,000
Mooney Street	Wallace Street to End	MEREDITH	4,000

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Mount Gow Road	Cressy-Shelford Road to End	SHELFORD	55,000
O'Beirne Lane	Glenelg Highway to Waverley Street	LINTON	6,000
O'Briens Road	Lal Lal Road to Ballan-Meredith Road	MEREDITH	22,000
O'Hare Street	Bruce Street to End	LETHBRIDGE	2,000
Rankin (Mannibadar) Road	Parker Road to End	MANNIBADAR	15,000
Riverview Road	McCallum Road to River Road	INVERLEIGH	6,000
Russell (Shelford) Street	Carpenters Road to Tolson Street	SHELFORD	3,000
Sandersons Lane	Linton-Mannibadar Road to Linton-Naringhil Road	LINTON	38,000
Savage Hill Road	Colac-Ballarat Road to McGans Road	CORINDHAP	3,000
Settlers Valley Road	Pioneer Ridge Road to South	MEREDITH	3,000
Teesdale Tip Road	Bannockburn-Shelford Road to North	TEESDALE	22,000
Tippetts Road	Mt Mercer-Dereel Road to Wurrock Road	DEREEL	34,000
Victoria Street	Loader Street to Glenelg Highway	SMYTHESDALE	22,000
Ware (Teesdale) Street	Pantics Road to End	TEESDALE	5,000
Wills Street	Whites Road to Heales Street	SMYTHESDALE	12,000
Wisharts Road	Sealed Section to End	INVERLEIGH	12,000
		<b>TOTAL</b>	<b>800,000</b>

### Road Resealing Program

The Road Resealing Program is based on the previous 5 year condition assessment of local roads completed in 2019. The next condition assessment of local roads commenced in April 2024 and the data collected will be modelled to produce the next 5 year program commencing in 2024-2025.

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Doherty Street	Maras Lane to Glen Avon Drive	BANNOCKBURN	15,000

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Glen Avon Drive	Cullen Court to Bend	BANNOCKBURN	70,000
Holder Road	Bannockburn-Shelford Road to End	BANNOCKBURN	70,000
Macrossan Avenue	Middleton Drive to Glenn Avon Drive	BANNOCKBURN	95,000
Maras Lane	Macrossan Avenue to Glenn Avon Drive	BANNOCKBURN	15,000
Warwick Way	Glen Avon Way to Macrossan Avenue	BANNOCKBURN	195,000
Bilyana Road	Cobblestone Road to Riverdance Road	BATESFORD	100,000
Cobblestone Road	Riverdance Road to Bilyana Road	BATESFORD	40,000
Domain Drive	Hills Road to Vigneron Avenue	BATESFORD	180,000
Mill Pond Lane	Oxley Rise to Vigneron Avenue	BATESFORD	35,000
Oxley Rise	Shepherd Road to Domain Drive	BATESFORD	155,000
Riverdance Road	Midland Highway to Bilyana Road	BATESFORD	130,000
		<b>TOTAL</b>	<b>1,100,000</b>

### Kerb and Channel/Footpaths

Footpaths and Kerb and Channel program totals \$0.6m.

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Moore / McPhillips	Northern section of Moore Street and McPhillips Road, kerb and channel improvements	BANNOCKBURN	250,000
Locations identified from footpath strategy	Periodic footpath/kerb replacement program	MUNICIPAL WIDE	150,000
Clyde Road	Clyde Road footpath upgrade	BANNOCKBURN	50,000
Russell Street	Russell Street footpath upgrade	LETHBRIDGE	70,000
Tall Tree Road	Tall Tree Road new footpath connecting township (design and footbridge)	LETHBRIDGE	80,000



**Car Park Rehabilitation**

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Teesdale Car Park	Teesdale Car Park Improvement	TEESDALE	50,000

**Bridge Renewal and Replacement**

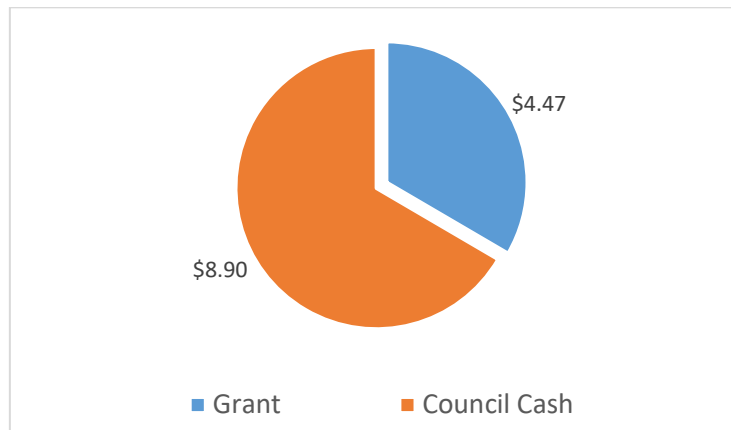
Bridge replacement totals \$1.2m, plus bridge renewals totalling \$0.4m.

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Wilgul-Werneth Road / Wurook Road	Bridge replacements	WERNETH	1,200,000
Guard rails	Bridge renewal program	VARIOUS	200,000
Bridge renewal from condition inspections	Bridge renewal program	VARIOUS	200,000

**Drainage Program**

Drainage program totals \$0.40m.

ROAD/FACILITY NAME	DESCRIPTION	LOCALITY	BUDGET
Ireland Street	Ireland Street Stage 1 storm water drainage improvements	SMYTHESDALE	140,000
Sharp Road	Cubbitt, Stephenson & Anderson Streets storm water drainage improvements	LETHBRIDGE	150,000
Inverleigh Township	Review of township flood modelling	INVERLEIGH	80,000
Shaws Road	storm water drainage improvements	TEESDALE	208,000

**Note 4.5.6: Capital Expenditure Funding Sources \$'000****Note 4.5.7: Capital Grants**

In order for Council to deliver its capital works program, it relies on funding received from State and Federal Governments. Following is a list of all grants included in the Budget. Some, but not all, of these grants have been confirmed by funding agencies.

Grants for Capital Works	2023-24 Forecast \$'000	2024-25 Budget \$'000	Variance
Bannockburn Family Services Centre Extension	450	-	( 450)
Bannockburn Skate Park Upgrade	805	-	( 805)
Bannockburn Vic Park Netball Pavilion (SRV & Fed)	1,790	-	(1,790)
GPS Tracks and Trails Strategy	3	-	( 3)
Inverleigh Active Youth Space	2,188	-	(2,188)
Leighdale Equestrian Upgrade Female Friendly	32	-	( 32)
Lethbridge Recreation Reserve	200	-	(200)
Linton Oval Drainage Upgrade L SIF	174	-	(174)
Linton Oval Reconstruction	20	-	(20)
Local Roads & Community Infrastructure Program	2,103	700	(1,403)
Local Roads and Community Infrastructure - Phase 3	442	-	(442)
Maude Community Hall	350	-	(350)
Meredith Multi Playspace	42	-	(42)
Northern Streetscape Implementation	650	-	(650)
Roads to Recovery (C)	2,710	1,500	(1,210)
Teesdale Don Wallace Rec Reserve	1,500	1,500	-
Woody Yaloak (Smythesdale) Lighting	500	-	(500)
Bridge Replacement Program	780	720	(60)
TAC Footpath	50	50	-
<b>Total Grants</b>	<b>14,789</b>	<b>4,470</b>	<b>(10,319)</b>

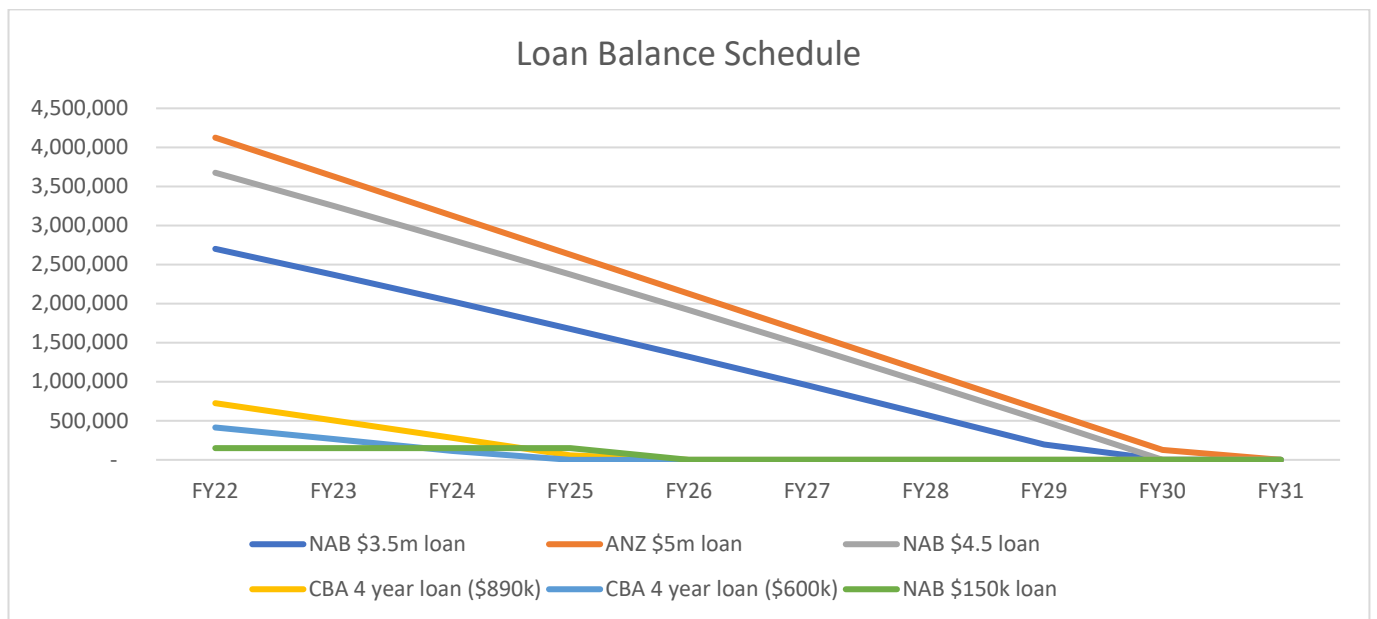
**Proceeds from the Sale of Non-Current Assets**

Proceeds from the sale of non-current assets totals \$1.3m and includes the trade-in of motor vehicles, plant items and sale of land.

### 4.6 BORROWINGS

The budgeted loan liability of \$6.7m at 30 June 2025 represents 22.4% of rates revenue, which is a decrease from 29.3% in 2023-24 (refer section 4.8 loans and borrowings financial indicators). These borrowings remain consistent with sound financial management principles. Borrowings allow Council to spread the financing cost of new facilities over a number of years, thereby eliminating the burden on ratepayers in any one year.

	2024-25 \$'000	2024-25 \$'000
Total amount borrowed as at 30 June of the prior year	9,981	8,350
Total amount to be borrowed	-	-
Total amount projected to be redeemed	(1,631)	(1,629)
<b>Total amount proposed to be borrowed as at 30 June</b>	<b>8,350</b>	<b>6,721</b>



## Borrowing Schedule

Loan No.	Lender	Draw-down	Loan Term Years	Interest Rate %	Interest Type	Loan Purpose	Opening Balance (01/07/23)	New Loans	Debt Redeemed	Closing Balance (30/06/25)
							\$'000	\$'000	\$'000	\$'000
1	NAB	Nov-19	10	2.38	Fixed	Bannockburn Rec Precinct Development	810	-	146	664
						LASF DB Plan Contribution	527	-	95	432
						Haddon Rec Upgrade	44	-	8	36
						GP Food Production Precinct	402	-	73	329
						Somerset Estate & The Well	261	-	47	213
2	NAB (Interest only)	Jun-16	10	3.97	Fixed	Bannockburn Heart	150	-	-	150
4	CBA	Jun-21	4	0.82	Fixed	Woody Yaloak Equestrian	23	-	23	-
						Smythesdale Sports Oval	38	-	38	-
						BSCS Redevelopment	127	-	127	-
						Maude Rec Pavilion	38	-	38	-
5	ANZ	Jun-20	10	1.91	Fixed	GPS community & Civic Centre	3,000	-	500	2,500
6	NAB	Jun-20	10	2.23	Fixed	GPS community & Civic Centre	2,817	-	421	2,396
7	CBA	Mar-21	4	0.66	Fixed	BCSC	114	-	114	-
<b>Total 2024-25</b>							<b>8,350</b>	<b>-</b>	<b>1,629</b>	<b>6,721</b>

## 4.7 TARGETED PERFORMANCE INDICATORS

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

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

### Targeted Performance Indicators – Service

Indicator	Measure	Note	Actual 2022-23	Forecast 2023-24	Target 2024-25	Projections			Trend +/-
						2025-26	2026-27	2027-28	
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		43	50	50	50	50	50	o
<b>Roads</b>									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		98.94%	98.86%	98.86%	98.86%	98.86%	98.86%	o
<b>Statutory Planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made		53.43%	60.00%	65.00%	65.00%	65.00%	65.00%	o
<b>Waste Management</b>									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins		35.75%	36.00%	36.00%	36.00%	36.00%	36.00%	o

### Targeted Performance Indicators – Financial

Indicator	Measure	Note	Actual 2022-23	Forecast 2023-24	Target 2024-25	Projections			Trend +/o/-
						2025-26	2026-27	2027-28	
<b>Liquidity</b>					<b>120.8%</b>				
Working Capital	Current assets / current liabilities	<b>1</b>	153.3%	149.3%		138.4%	170.9%	205.5%	+
<b>Obligations</b>					<b>110.4%</b>				
Asset Renewal	Asset renewal and upgrade expense / Depreciation	<b>2</b>	107.7%	259.4%		84.0%	79.9%	87.7%	-
<b>Stability</b>					<b>70.0%</b>				
Rates concentration	Rate revenue / adjusted underlying revenue	<b>3</b>	59.6%	63.3%		68.7%	68.1%	67.9%	+
<b>Efficiency</b>					<b>\$4,057.20</b>				
Expenditure level	Total expenses / no. of property assessments		\$4,443.66	\$4,609.33		\$4,158.02	\$4,232.17	\$4,311.03	+

### 4.8 FINANCIAL PERFORMANCE INDICATORS

Indicator	Measure	Note	Actual 2022-23	Forecast 2023-24	Target 2024-25	Projections			Trend +/o/-
						2025-26	2026-27	2027-28	
<b>Operating position</b>					<b>0.1%</b>				
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	<b>4</b>	-2.7%	-1.9%		1.4%	4.7%	5.4%	+
<b>Liquidity</b>					<b>166.5%</b>				
Unrestricted cash	Unrestricted cash / current liabilities		108.1%	57.7%		201.9%	230.3%	261.5%	+
<b>Obligations</b>					<b>22.6%</b>				
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	<b>5</b>	36.6%	29.3%		17.1%	12.1%	7.6%	-
Loans and borrowings	Interest and principal repayments / rate revenue	<b>6</b>	6.8%	6.4%	<b>6.0%</b>	5.2%	4.5%	4.3%	-
Indebtedness	Non-current liabilities / own source revenue		34.7%	26.5%	<b>18.7%</b>	14.4%	10.3%	7.0%	-
<b>Stability</b>					<b>-0.31%</b>				
Rates effort	Rate revenue / CIV of rateable properties in the municipality		-0.31%	-0.31%		-0.31%	-0.31%	-0.31%	-

Indicator	Measure	Note	Actual 2021-22	Forecast 2022-23	Target 2023-24	Projections			Trend +/-
						2024-25	2025-26	2026-27	
<b>Efficiency</b>									
Revenue level	General rates and municipal charges / no. of property assessments		\$2,303.24	\$2,411.40	\$2,458.32	\$2,500.81	\$2,588.19	\$2,658.67	+

Key to Forecast Trend:

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

**NOTES TO INDICATORS**

**1 Working Capital** – The proportion of current liabilities represented by current assets. Working capital is forecast to remain at sustainable levels during the period of the Council Plan.

**2 Asset renewal** - This percentage indicates the extent of Council renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

**3 Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The current ratio indicates that Council's reliance on government funding has diminished and this balance is expected to remain steady over the term of the Council Plan. It will be very difficult to improve this ratio within a rate capping environment.

**4 Adjusted underlying result** – An indicator of the sustainable operating result is required to enable Council to continue to provide core services and meet its objectives.

**5 Loans and Borrowings compared to rates** – This ratio is forecast to reduce as loan principal is repaid with no new borrowings.

**6 Interest and Principal Repayments compared to rates** – This ratio reflects scheduled loan repayments as described in the Borrowing Schedule in Section 4.6.



## 5 APPENDICES

### 5.1 DECLARATION OF RATES AND CHARGES

#### Recommendation

#### 1. Amount Intended to be Raised

An amount of \$30,195,501 (or such other amount as is lawfully raised as a consequence of this resolution) be declared as the amount which Council intends to raise by general rates, the municipal charge and the annual service charges (described later in this resolution), which amount is calculated as follows:

General Rates	\$22,312,919
Municipal Charge	\$2,933,750
Annual Service (Garbage) Charge Compulsory	\$4,251,864
Annual Service (Garbage) Charge Not Compulsory	\$246,968
Supplementary Rates Income	\$250,000
Municipal Charge on Supplementary Rates	\$50,000
Interest on Rates	\$150,000

#### 2. General Rates

- 2.1. A general rate be declared in respect of the 2024-25 Financial Year.
- 2.2. It be further declared that the general rate be raised by the application of differential rates.
- 2.3. A differential rate be respectively declared for rateable land having the respective characteristics specified below, which characteristics will form the criteria for each differential rate so declared:
  - 2.3.1. Residential Improved
    - Any land which:
      - 2.3.1.1. is used primarily for residential purposes
  - 2.3.2. Business, Industrial and Commercial
    - Any land which:
      - 2.3.2.1. is used primarily for commercial or industrial (including extractive industry) purposes
  - 2.3.3. Business, Industrial and Commercial (Bannockburn Area)
    - Any land which:
      - 2.3.3.1. is used primarily for commercial or industrial (including extractive industry) purposes;
      - 2.3.3.2. is located within any of the areas bounded by the continuous and unbroken lines and the plans is attached in the Schedule included in the Annual Budget; and
      - 2.3.3.3. is designated as such in Council's rating database.
  - 2.3.4. Farm Land Broadacre
    - Any land which:
      - 2.3.4.1. is over 40 hectares in area; and
      - 2.3.4.2. is used primarily for grazing, dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
      - 2.3.4.3. is used by a business that:
        - 2.3.4.3.1. has a significant and substantial commercial purpose or character; and
        - 2.3.4.3.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
        - 2.3.4.3.3. is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.
  - 2.3.5. Farm Land Intensive
    - Any land which:
      - 2.3.5.1. is over 2 hectares and less than 40 hectares in area; and
      - 2.3.5.2. is intensively farmed; and

- 2.3.5.3. is used by a business that:
  - 2.3.5.3.1. has a significant and substantial commercial purpose or character; and
  - 2.3.5.3.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
  - 2.3.5.3.3. is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

2.3.6. Farm Land < 40 hectares in area

Any land which:

- 2.3.6.1. is over 2 hectares and less than 40 hectares in area; and
- 2.3.6.2. is used primarily for grazing, dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities.

2.3.7. Non Farm Vacant Land

Any land which:

- 2.3.7.1. is not used primarily for residential, commercial or industrial (including extractive industry) purposes

2.3.8. Vacant Land Non Developable

Any land which:

- 2.3.8.1. is located in the Farming Zone (as zoned within the Golden Plains Planning Scheme); and
- 2.3.8.2. cannot be used for residential, commercial or industrial (including extractive industry) purposes due to the constraints of the Golden Plains Planning Scheme.

2.4. Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described in this resolution) by the relevant cents in the dollar indicated in the following table, or such lesser amount as required to achieve compliance with Part 8A – Rate caps of the Local Government Act 1989:

2.5.

Category	Cents in the dollar on CIV*
Residential Improved	0.001837 cents in the dollar of Capital Improved Value
Business, Industrial and Commercial	0.001837 cents in the dollar of Capital Improved Value
Business, Industrial and Commercial (Bannockburn Area)	0.002388 cents in the dollar of Capital Improved Value
Farm Land Broadacre	0.001607 cents in the dollar of Capital Improved Value
Farm Land Intensive	0.001745 cents in the dollar of Capital Improved Value
Farm Land < 40 Hectares	0.001837 cents in the dollar of Capital Improved Value
Non Farm Vacant Land	0.003766 cents in the dollar of Capital Improved Value
Vacant Land Non Developable	0.001837 cents in the dollar of Capital Improved Value

\*The above rates in the dollar are indicative only as they are based on the draft 2024 Revaluations available at 15 April 2024. These rates in the dollar will be recalculated in May 2024 following certification of the 2023 Revaluation by the Valuer-General, in order to ensure compliance with the rate capping provisions of the Local Government Act.

2.6. It be recorded that Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions, and that

- 2.6.1. the respective objectives of each differential rate be those specified in the Schedule included in the Annual Budget;

- 2.6.2. the respective types or classes of land which are subject to each differential rate be those defined in this resolution;
- 2.6.3. the respective uses and levels of each differential rate in relation to those respective types or classes of land be those described in this resolution; and
- 2.6.4. the relevant
  - 2.6.4.1. uses of;
  - 2.6.4.2. geographical locations of;
  - 2.6.4.3. planning scheme zonings of; and
  - 2.6.4.4. types of buildings on;the respective types or classes of land be those described in this resolution.

### **3. Municipal Charge**

- 3.1. A municipal charge be declared in respect of the 2024-25 Financial Year.
- 3.2. The municipal charge be declared for the purpose of covering some of the costs of Council.
- 3.3. The municipal charge be in the sum of \$250 for each rateable land (or part) in respect of which a municipal charge may be levied.
- 3.4. It be confirmed that the municipal charge is declared in respect of all rateable land within the municipal district in respect of which a municipal charge may be levied.

### **4. Annual Service (Garbage) Charge**

- 4.1. An annual service charge be declared in respect of the 2024-25 Financial Year.
- 4.2. The annual service charge be declared for the collection and disposal of refuse (including recyclables).
- 4.3. The annual service charge be:
  - 4.3.1. in the sum of \$447 for each rateable land (or part) in respect of which the annual service charge may be levied; and
  - 4.3.2. based on ownership of any land used primarily for residential purposes within the area designated for waste collection in the plan, which are the criteria for the annual service charge so declared.

### **5. Consequential**

- 5.1. It be recorded that Council requires any person to pay interest on any amount of rates and charges to which:
  - 5.1.1. that person is liable to pay; and
  - 5.1.2. have not been paid by the date specified for their payment
- 5.2. The Chief Executive officer be authorised to levy and recover the general rates, municipal charge and annual service charge in accordance with the Local Government Act 1989.
- 5.3. The Chief Executive officer be authorised to make so much of Council's rating database available as is reasonably necessary to enable any person to ascertain the designation of any land located within any of the areas bounded by the continuous and unbroken lines in the plans attached to this resolution.

## SCHEDULE

### Residential Improved

#### Objective:

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

#### Types and Classes:

Rateable land having the relevant characteristics described in the resolution.

#### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### Geographic Location:

Wherever located within the municipal district.

#### Use of Land:

Any use permitted under the relevant Planning Scheme.

#### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

#### Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2024-25 Financial Year.

### Business, Industrial and Commercial

#### Objective:

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

#### Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

#### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### Geographic Location:

Wherever located within the municipal district.

#### Use of Land:

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

**Types of Buildings:**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2024-25 Financial Year.

**Business, Industrial and Commercial (Bannockburn Area)****Objective:**

To enable more resources to be devoted to strategic planning of Business, Industrial and Commercial (Growth Area) (including planning for the infrastructure and community needs of those operating businesses on Business, Industrial and Commercial (Growth Area)), to encourage commerce and industry and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

**Types of Buildings:**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2024-25 Financial Year.

**Farm Land Broadacre****Objective:**

To enable more resources to be devoted to strategic planning of Farm Land (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land), to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

**Types of Buildings:**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2024-25 Financial Year.

**Farm Land Intensive****Objective:**

To enable more resources to be devoted to strategic planning of Farm Land (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land), to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

**Types of Buildings:**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2024-25 Financial Year.

**Farm Land < 40 Hectares****Objective:**

To encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

**Types of Buildings:**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2024-25 Financial Year.

**Non Farm Vacant Land****Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to encourage development of that land and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

**Vacant Land Non Developable****Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.



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Golden Plains Civic Centre  
8.30am to 5pm, Monday to Friday

The Well, Smythesdale  
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