



POLICY – 4.1 – Budget Process Timetable

Relevant Delegation

N/A

Objective

This Policy outlines a recommended timeline for budget development and highlights key considerations for Council members, management, and the community, in accordance with the requirements of the *Local Government Act 1995*.

Policy Statement

1. The decision the adoption of the annual budget is given by Council recommendation to the Chief Executive Officer (CEO) for all items of expenditure to be committed without further authorisation except:
 - Major projects requiring Council design approval.
 - Works subject to tenders that require Council approval in accordance with Section 3.57 of the *Local Government Act 1995* and have not been delegated to the CEO under Section 5.43(b) of the *Local Government Act 1995*.
 - Any other items specified by the Council at the time of adopting the Annual Budget requiring the approval of the Council.
2. Key components to be considered during the preparation of the Annual Budget are as follows:
 - In setting budget priorities, guidance is provided by the Council Plan 2025 – 2035, the Strategic Resource Plan 2025 – 2040, and Council-adopted initiatives.
 - Operating revenue, including rates and schedule of fees and charges, should be set at a level that achieves a balanced budget or a small surplus, with reference to the Consumer Price Index (CPI) as outlined in the Long Term Financial Plan.
 - When evaluating new projects or initiatives, both sustainability and value for money must be considered.
 - Consideration of any new loan borrowings should align with prudent financial practice and primarily be used to fund capital projects.
 - The content, timing, and process for reporting to Council on budget performance must be clearly defined and followed.
 - Executive briefings and budget forums involving Council members should provide key information on Capital Management, Operational Revenue, Operational Expenditure, Reserve Funds, Elected Member Remuneration, and Schedule of Fees and Charges.
 - Any budget surplus at the end of the financial year should be transferred to a Reserve account. Transfers will be managed in accordance with the Strategic Resource Plan 2025 – 2040.

- The proposed differential rates will be advertised in accordance with the *Local Government Act 1995* to seek additional formal feedback.
 - The Draft Annual Budget will be advertised on the Shire's website and social media for 21 days to seek community feedback and public comment.
3. Mid-Year Budget Review will conduct between January to March each year for the purpose of addressing budget variations during the first half of the year, in line with financial regulations.
4. The annual budget will be prepared according to the following timetable:

Timeline	Consideration
December	<ul style="list-style-type: none"> • The mid-year budget review has commenced to assess the Shire's financial performance against the adopted annual budget. • A comprehensive review of both operating and capital projects will be conducted to evaluate progress, ensure alignment with budget allocations, and identify any variances or adjustments required in the current financial year.
January	<ul style="list-style-type: none"> • Review progress year-to-date against the Council Plan and Strategic Resource Plan. • Undertake local advertising to encourage nonprofit organisations and local community groups to submit budget requests and proposals for Council consideration. • Conduct the proposed mid-year budget review in consultation with senior managers. • Commence initiatives and projects as outlined in the Long-Term Financial Plan. <ul style="list-style-type: none"> ▪ Capital work program ▪ Road preservation program ▪ Plant replacement program ▪ Property and public facility maintenance program
February	<ul style="list-style-type: none"> • Formalise the draft programs for CEO consideration: <ul style="list-style-type: none"> ▪ Schedule fees and charges. ▪ Estimate rates revenue based on current valuation. ▪ Carry forward work program. ▪ Capital work program. ▪ Road preservation program. ▪ Plant replacement program. ▪ Property and public facility maintenance program. ▪ Annual Salary and Wages program.

	<ul style="list-style-type: none"> • Submissions from nonprofit organisations and local community groups must be received by the Shire by the end of February. • Adoption of the mid-year budget review by Council. • Commence Council members forum for the major review of the Council Plan and Strategic Resource Plan.
March	<ul style="list-style-type: none"> • Commence the first Executive briefings and budget forum providing the draft programs for consideration: <ul style="list-style-type: none"> ▪ Capital work program. ▪ Road preservation program. ▪ Plant replacement program. ▪ Reserve and Investment. • Nonprofit organisations and local community groups submission to be assessed inline with the Council Plan and Strategic Resources Plan.
April	<ul style="list-style-type: none"> • Commence the second Executive briefings and budget forum providing the draft programs for consideration, including: <ul style="list-style-type: none"> ▪ Operational revenue, including differential rates and schedule of fees and charges. ▪ Formalisation of the capital works program, covering roads, plant replacement, community and recreation facilities, administration, housing, and buildings. ▪ Local community group donations. ▪ Elected member fees annual remuneration fees and allowances.
May	<ul style="list-style-type: none"> • Adopt the differential rates, including the associated object and reasons. • Adopt the schedule fees and charges. • Advertise the proposed differential rates and the schedule fees and charges in accordance with the <i>Local Government Act 1995</i> for formal feedback. • Commence the community engagement of the draft annual budget via Shire's website and social media for 21 days to gather feedback and public comment. • Formalise any extraordinary budget submissions received during the consultation process.
June	<ul style="list-style-type: none"> • Report and briefing to council members on any feedback submission from community engagement and rates payer. • Adopt of reviewed of Council Plan and Corporate Business Plan and Strategic Resource Plan.

	<ul style="list-style-type: none"> • Formalise the carry forward from the previous financial year and present the final budget for assessment and review.
July	<ul style="list-style-type: none"> • The Annual Budget formally adopted by Council at either a Special Council Meeting or an Ordinary Council Meeting. • The adopted budget and meeting minutes send to the Department of Local Government, Culture and Communities (DLGCC). • Distribute the adopted budget to the executive team for implementation and operational planning
August	<ul style="list-style-type: none"> • Rates notices will be issued to all ratepayers.

5. Budget Amendments

The budget is adopted at the nature and type level, and any budget amendment required where expenditure within a nature and type category is likely to exceed the allocated amount must be approved by Council through a formal resolution.

– *End of Policy*

ADOPTED: 17 DECEMBER 2025