



Break O'Day  
COUNCIL

# Budget Estimates 2025 - 2026



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## Introduction – Budget 2025 – 2026

### Operating Overview

The 2025–2026 Budget Estimates reflect Council’s continued commitment to responsible financial management, long-term planning, and sustainable service delivery. Developed through a comprehensive internal process and informed by two Councillor workshops, the estimates align with the strategic intent of Council’s Long Term Financial Plan, Annual Plan, and Financial Management Strategy.

Rising costs across materials, contractors, waste disposal, insurance, and compliance continue to place pressure on Council’s budget. Despite these challenges, Council has taken a disciplined approach to identifying efficiencies, protecting core service delivery, and maintaining critical investment in infrastructure renewal and community services.

Prudent investment of cash reserves has delivered strong returns over the past year, allowing Council to accelerate debt repayments and reduce interest expenses. However, with financial markets stabilising, future investment yields are expected to moderate, reinforcing the need for careful balancing of revenue and operating costs.

The proposed General Rate increase for 2025–2026 remains modest and broadly consistent with Long Term Financial Plan forecasts. While above the March quarter CPI and LGAT Council Cost Index, the increase reflects unavoidable cost pressures and the need to sustain core services. Adjustments to minimum rates, waste charges, and selected land use categories have also been made to improve cost recovery and maintain financial resilience.

Council’s capital works program has been shaped by the growing need to renew ageing assets and invest in infrastructure that supports community expectations. At the same time, increasing regulatory complexity and workforce costs continue to influence operational priorities. Investment in organisational capability and staff wellbeing remains central to sustaining delivery capacity.

The 2025–2026 Budget Estimates support the actions set out in the Annual Plan and provide a sound financial foundation for the year ahead.

## Profit and Loss

### Profit and Loss

Break O'Day Council  
Budget 2025-2026

Account	2025 Annual Budget	Forecast 2025	Budget 2026 Estimates
<b>Trading Income</b>			
Rates	13,385,406	13,562,021	14,369,102
User Fees	1,481,549	1,452,304	1,483,921
Operating Grants	4,335,240	4,316,050	4,217,475
Interest & Investment Income	1,133,512	1,320,362	1,048,000
Contributions	10,765	35,000	0
Other Revenue	93,907	121,051	49,739
<b>Total Trading Income</b>	<b>20,440,379</b>	<b>20,806,789</b>	<b>21,168,238</b>
<b>Gross Profit</b>	<b>20,440,379</b>	<b>20,806,789</b>	<b>21,168,238</b>
<b>Capital Grants</b>			
Grants - Commonwealth Capital	1,495,767	1,419,711	0
Grants - Roads to Recovery	854,579	854,579	1,035,853
Grants - State Capital	720,000	1,225,397	1,130,000
<b>Total Capital Grants</b>	<b>3,070,346</b>	<b>3,499,687</b>	<b>2,165,853</b>
<b>Other Non Operating Income</b>			
Net Gain/Loss on Disposal of Assets	100,000	(430,000)	100,000
<b>Total Other Non Operating Income</b>	<b>100,000</b>	<b>(430,000)</b>	<b>100,000</b>
<b>Total Non Operating Revenue</b>	<b>3,170,346</b>	<b>3,069,687</b>	<b>2,265,853</b>
<b>Operating Expenses</b>			
Employee Costs	6,511,003	6,419,291	6,939,067
Materials & Services	8,689,785	8,481,414	8,762,034
Interest	143,732	143,732	40,348
Depreciation	4,811,927	5,071,758	5,258,736
Other Expenses	294,210	323,645	329,463
<b>Total Operating Expenses</b>	<b>20,450,657</b>	<b>20,439,841</b>	<b>21,329,648</b>
<b>Operating Net Profit</b>	<b>(10,278)</b>	<b>366,948</b>	<b>(161,411)</b>
<b>Net Profit (Including Non Operating Revenue)</b>	<b>3,160,068</b>	<b>3,436,635</b>	<b>2,104,442</b>



## Budgeted Cash Flow Statement

### Statement of Cash Flows

Break O'Day Council

Budget 2025-2026

Account	Actual 2024	Forecast 2025	Budget 2026 Estimates
<b>Operating Activities</b>			
Receipts from customers	1,412,395	1,658,744	1,453,921
Receipts from rates	11,824,140	13,562,021	14,369,102
Receipts from Operational Grants	3,566,931	3,989,125	3,868,243
Contributions	264,095	35,000	0
Interest received	947,098	855,362	660,000
Dividends received	465,600	465,000	388,000
Payments to employees	(6,005,239)	(6,349,047)	(6,866,014)
Payments to suppliers	(7,577,566)	(8,484,409)	(8,726,334)
Finance Costs	(252,112)	(143,732)	(40,348)
Cash receipts from other operating activities	391,066	121,051	49,739
Cash payments from other operating activities	(2)	(323,645)	(329,463)
<b>Net Cash Flows from Operating Activities</b>	<b>5,036,406</b>	<b>5,385,470</b>	<b>4,826,846</b>
<b>Investing Activities</b>			
Payment for property, plant and equipment	(5,707,611)	(7,244,661)	(9,248,713)
Capital Grants received	2,255,298	3,690,909	1,620,853
Proceeds from sale of property, plant and equipment	688,000	90,000	240,000
Payment for investments	(884,134)	2,000,000	2,500,000
<b>Net Cash Flows from Investing Activities</b>	<b>(3,648,447)</b>	<b>(1,463,752)</b>	<b>(4,887,860)</b>
<b>Financing Activities</b>			
Proceeds of trust funds and deposits	(171,476)	0	0
Repayment of loans	(2,267,279)	(2,605,557)	(384,495)
Repayment of lease liabilities	(42,522)	(58,498)	(58,916)
<b>Net Cash Flows from Financing Activities</b>	<b>(2,481,276)</b>	<b>(2,664,055)</b>	<b>(443,411)</b>
<b>Net Cash Flows</b>	<b>(1,093,318)</b>	<b>1,257,663</b>	<b>(504,425)</b>
<b>Cash and Cash Equivalents</b>			
Cash and cash equivalents at beginning of period	5,819,086	4,725,768	5,983,431
Net change in cash for period	(1,093,318)	1,257,663	(504,425)
<b>Cash and cash equivalents at end of period</b>	<b>4,725,768</b>	<b>5,983,431</b>	<b>5,479,006</b>

## Budget Balance Sheet

### Balance Sheet

Break O'Day Council  
Budget 2025-2026

Account	30-Apr-25	Forecast 2025	Budget 2026 Estimates
<b>Assets</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	2,466,883	5,983,431	5,479,006
Trade & Other Receivables	1,972,483	1,000,000	1,030,000
Investments	11,000,000	7,500,000	5,000,000
Inventory	78,059	90,000	92,700
Other Assets	2,838	2,838	2,838
<b>Total Current Assets</b>	<b>15,520,263</b>	<b>14,576,269</b>	<b>11,604,544</b>
<b>Non-current Assets</b>			
Trade and Other Receivables	14,392	14,392	14,392
Property, Plant & Equipment	224,454,415	237,732,165	248,854,107
Right of Use Asset	760,143	701,645	1,133,000
Intangible Assets	(106)	0	0
Investment in Water Corporation	35,744,578	36,816,915	37,921,422
Other Investments	30,000	30,000	30,000
Bonds	151,500	151,500	151,500
<b>Total Non-current Assets</b>	<b>261,154,921</b>	<b>275,446,617</b>	<b>288,104,422</b>
<b>Total Assets</b>	<b>276,675,183</b>	<b>290,022,885</b>	<b>299,708,965</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	1,164,263	1,100,000	1,133,000
Contract Liabilities	0	894,232	0
Lease Liability	58,498	58,916	57,594
Interest Bearing Loans & Borrowings	2,435,241	384,494	75,042
Provisions	885,062	920,465	957,284
Trust Funds and Deposits	562,046	562,046	562,046
<b>Total Current Liabilities</b>	<b>5,105,110</b>	<b>3,920,153</b>	<b>2,784,965</b>
<b>Non-current Liabilities</b>			
Lease Liabilities	701,645	642,729	585,135
Interest Bearing Loans & Borrowings	993,986	609,491	534,449
Provisions	871,026	905,867	942,101
<b>Total Non-current Liabilities</b>	<b>2,566,656</b>	<b>2,158,087</b>	<b>2,061,685</b>
<b>Total Liabilities</b>	<b>7,671,767</b>	<b>6,078,239</b>	<b>4,846,651</b>
<b>Net Assets</b>	<b>269,003,417</b>	<b>283,944,646</b>	<b>294,862,315</b>
<b>Equity</b>			
Accumulated Surplus	42,255,347	3,436,635	5,541,078
Reserves	226,748,070	280,508,011	289,321,237
<b>Total Equity</b>	<b>269,003,417</b>	<b>283,944,646</b>	<b>294,862,315</b>

## Capital Works Summary

### Capital Works - Summary

Break O'Day Council  
Budget 2025-2026

	2026	Grant Funded	Council Funded	New	Renewal
<b>Plant &amp; Equipment</b>	1,829,782	-	1,829,782	827,782	1,002,000
<b>Furniture &amp; IT</b>	57,047	-	57,047	57,047	-
<b>Buildings</b>	912,571	-	912,571	-	912,571
<b>Parks, Reserves &amp; Other</b>	1,578,000	1,130,000	448,000	1,478,000	100,000
<b>Roads</b>		-	-		
Roads - Streetscapes	550,000	-	550,000	550,000	-
Roads - Footpaths	200,000	-	200,000	100,000	100,000
Roads - Resheeting	700,000	304,579	395,421	-	700,000
Roads - Reseals	860,000	250,000	610,000	60,000	800,000
Roads - Construction, Digouts & Other	350,000	300,000	50,000	-	350,000
<b>Totals Roads &amp; Footpaths</b>	2,660,000	854,579	1,805,421	710,000	1,950,000
<b>Bridges</b>	507,000	-	507,000	100,000	407,000
<b>Stormwater</b>	375,220	-	375,220	275,220	100,000
<b>Waste Management</b>	1,329,093	-	1,329,093	1,329,093	-
<b>Total Capital Works</b>	<b>9,248,713</b>	<b>1,984,579</b>	<b>7,264,134</b>	<b>4,777,142</b>	<b>4,471,571</b>

# Capital Works Budget

## Break O'Day Council

Capital Works 2024-2025

Budget 2025-2026

Project Details	Estimated Carried Forward 30/06/2025	New Budget Items 2025/2026	Budget Estimates 2025/2026	Comments
<b>Plant &amp; Equipment</b>				
Replace K17MB Infrastructure & Development Services Manager		45,000	45,000	Est.Trade-in value 20k
Replace J40VD Asset Officer		45,000	45,000	Est.Trade-in value 20k
Replace Plant 1220 John Deer Backhoe		190,000	190,000	Est.Trade-in value 30k
Replace Plant 1269 Valley Crew Town Maintenance Truck		150,000	150,000	Est.Trade-in value 20k
Replace Plant 1303 - Hitachi ZX33U-5A Excavator		120,000	120,000	Est.Trade-in value 30k
Replace Plant 1304 - Excavator Plant Trailer (for Plant 1303)		20,000	20,000	Est.Trade-in value 1.5k
Replace Plant 1343 - IO4DC Building Maintenance Van		50,000	50,000	Est.Trade-in value 15k
Replace Plant 1383 - MTB Motorcycle		13,500	13,500	Est.Trade-in value 1.5k
Replace Plant 1385 - MTB Motorcycle		13,500	13,500	Est.Trade-in value 1.5k
Additional MTB Motorcycle		13,500	13,500	
Replace Plant 1380 - I40PS Town Maintenance Ute with tip tray		45,000	45,000	Est.Trade-in value 15k
Replace Plant 1393 - J68EV Builders truck		60,000	60,000	Est.Trade-in value 20k
Replace Plant 1416 - K42PQ General Manager		55,000	55,000	Est.Trade-in value 20k
Replace Plant 1413 - K91MG Building Services Officer		45,000	45,000	Est.Trade-in value 15k
Replace Plant 1361 H40ZN - Kia Sportage Pool Car		45,000	45,000	Est.Trade-in value 12.5k
Replace 1382 - MTB Vevhilce		60,000	60,000	Est. Trade-in value \$18k
Small Plant - VARIOUS 2025/2026		45,000	45,000	
Plant 1269 - Coastal Crew Truck Tray and Crane Assembly	116,141		116,141	
Plant 1022 - Small Tipper Truck Tray and Chip Bin	86,141		86,141	
Vehicle Management Tracking System	30,000		30,000	
Waste collection truck	550,000	32,000	582,000	PO raised March 2025 - delivery expected by 31 July 2025.
<b>Total Plant &amp; Equipment</b>	<b>782,282</b>	<b>1,047,500</b>	<b>1,829,782</b>	
<b>Furniture &amp; IT</b>				
CCTV - additional cameras and installation	30,000		30,000	Additional CCTV for Waste Transfer Stations & St Helens Foreshore
New Format LCD 98" Screen (replacing existing Projector & Screen)		16,659	16,659	
Video Conferencing System- General Manager's Office		10,388	10,388	
<b>Total Furniture &amp; IT</b>	<b>30,000</b>	<b>27,047</b>	<b>57,047</b>	
<b>Buildings</b>				
Hub 4 Health - Internal Renovations as per endorsed management plan		30,000	30,000	Refer Approved Management Plan & Associated recommendations
Refurbish St Marys Sports Complex Main Toilet/Shower Facility		75,000	75,000	New Floor Wall Coverings + Repaint
Installation of New Roof Mounted Solar Panels - St Marys		40,000	40,000	Per Climate Change Priority Actions
Pyengana Hall Roof Replacement		60,000	60,000	Required as per asset mananegment database
Replacement of Roof Cladding - St Marys Tennis Club		15,000	15,000	Required as per asset mananegment database
St Helens Depot Office Roof & Insulation Replacement		15,000	15,000	
St Marys Exhibition upgrades		100,000	100,000	
St Marys Tip Shop - New Power Supply (Solar)		10,000	10,000	New Project . Solar Power only option
Portland Hall Upgrades	20,000	30,000	50,000	\$50K Facelift Project - Ties in with Memorial Park Toilet project



Project Details	Estimated Carried Forward 30/06/2025	New Budget Items 2025/2026	Budget Estimates 2025/2026	Comments
Council Chambers additions and improvements	22,571	20,000	42,571	Continuation of Building improvements, painting internal + heat pumps
Falmouth - New Toilet design		200,000	200,000	Construction Phase
Falmouth Community Centre - Internal Alterations		150,000	150,000	Construction Phase
Pyengana Recreation Ground Improvements		10,000	10,000	New BBQ request- Design
Binalong Bay - Village Green BBQ Replacements	15,000		15,000	Demolition & Made Good, Electrical, Pathways & new Structure
Memorial Park Toilet Block Replacement		50,000	50,000	Construction to begin 1 July 2026
St Helens Foreshore - Amenities		50,000	50,000	Design Phase (demolish and rebuild new toilets)
<b>Total Buildings</b>	<b>57,571</b>	<b>855,000</b>	<b>912,571</b>	
<b>Parks, Reserves &amp; Other</b>				
Special Project: Scamander Coastal Hazards Project	200,292	50,708	251,000	Total grant \$165k (20k in 24/25 & 145k in 25/26), balance Council contribution
Rec trails strategy implementation - stage 1	100,000		100,000	
Playground equipment replacement program	60,000	40,000	100,000	
Lions Park Playground Review		12,000	12,000	Review options
Dog exercise area St Helens Improvements	5,000	5,000	10,000	Shelter and water fountain station
St Marys Dog Park	10,000		10,000	Community engagement to be undertaken prior to install - need to establish new site.
St Helens Cemetery Master Plan improvements	50,000		50,000	
Georges Bay Walking Track Extension	985,000	-	985,000	State Grant funded. Subject to Federal Funding Contribution for remaining scope works
Scamander Sports Complex Masterplan		20,000	20,000	
St Helens Memorial Park - Irrigation system improvements incl groundworks		40,000	40,000	
<b>Totals Parks, Reserves &amp; Other</b>	<b>1,410,292</b>	<b>167,708</b>	<b>1,578,000</b>	
<b>Roads - Streetscapes &amp; Carparking</b>				
Carparking acquisition and assoc. costs		550,000	550,000	
<b>Total Streetscapes</b>	<b>-</b>	<b>550,000</b>	<b>550,000</b>	
<b>Roads - Footpaths</b>				
Footpath - Binalong Bay Road		100,000	100,000	Renewal
Footpaths - Miscellaneous		100,000	100,000	New
<b>Total Footpaths</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	
<b>Roads - Resheeting</b>				
25/26 Road Resheeting to be confirmed		700,000	700,000	
<b>Total Resheeting</b>	<b>-</b>	<b>700,000</b>	<b>700,000</b>	
<b>Roads - Reseals</b>				
St Marys - Story Street Esk Main Road to Groom Street	55,084	4,916	60,000	Subject to State Growth resealing Story St
25/26 Reseals TBC		800,000	800,000	
<b>Totals Reseals</b>	<b>55,084</b>	<b>804,916</b>	<b>860,000</b>	
<b>Roads - Reconstructions / Construction</b>				
Mangana Road - Rehabilitation/reconstruction 25/26		350,000	350,000	Part 2 of road rehabilitation project where road has been damaged by pine tree roots.
<b>Totals - Roads Construction, Digouts &amp; Other</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>	

Project Details	Estimated Carried Forward 30/06/2025	New Budget Items 2025/2026	Budget Estimates 2025/2026	Comments
<b>Totals Roads &amp; Footpaths</b>	<b>55,084</b>	<b>2,604,916</b>	<b>2,660,000</b>	
<b>Bridges</b>				
Bridge 185 - Gilles Road		307,000	307,000	Replacement in concrete to SM1600 design code
Bridge 2684 - Pedder Street		200,000	200,000	Replace timber superstructure with concrete
<b>Total Bridges</b>	<b>-</b>	<b>507,000</b>	<b>507,000</b>	
<b>Stormwater</b>				
Minor stormwater Jobs		150,000	150,000	Increase in minor storm water system capital works identified for 24/25 as a result of the Feb 2024 severe storm event
Aulichs Lane, St Marys	84,220	6,000	90,220	New stormwater line - Design & Approvals in 23/24 and construct in 24/25 - Possible deferral due to TasWater Sewer Main Works that impacts new SW pipe install.
Tully Street / Northern end of Cecilia St Stormwater System Upgrade	35,000		35,000	Design only
Renewal of SW Main - Talbot Street, Fingal		100,000	100,000	
<b>Total Stormwater</b>	<b>119,220</b>	<b>256,000</b>	<b>375,220</b>	
<b>Waste Management</b>				
Replace Pay Booth - Fingal WTS		20,000	20,000	Facility improvement
Scamander WTS - Waste Compactor	54,534	1,000,000	1,054,534	Develop specifications for replacement compactor. Forecast over 2 years - \$1M in 25/26 and \$0.8M in 26/27.
Scamander WTS - Landfill Design & Construction	104,559	150,000	254,559	Forecast \$150k in 25/26 & \$1.5m in 26/27. Site drainage and leachate system and Cell 1 Construction .
<b>Total Waste Management</b>	<b>159,093</b>	<b>1,170,000</b>	<b>1,329,093</b>	
<b>Total Capital</b>	<b>2,613,542</b>	<b>6,635,171</b>	<b>9,248,713</b>	