

KERANG

COHUNA

KOONDROOK

LAKES DISTRICT

MURRABIT AND DISTRICT

LEITCHVILLE

LALBERT

QUAMBATOOK

MACORNA

TRAGOWEL

# ANNUAL REPORT 2023





## WELCOME TO GANNAWARRA SHIRE COUNCIL'S 2023 ANNUAL REPORT

Gannawarra Shire Council's *2023 Annual Report* provides our community with comprehensive and transparent information on Council's operational, financial, environmental and social performance during the 2022/23 year.

All councils are required by the *Local Government Act 2020* (the Act) to prepare an Annual Report each financial year which is compliant with the *Local Government Performance Reporting Framework* (LGPRF).

This Annual Report documents Council's highlights, our achievements and our response to emerging challenges.

## NEED AN EXTRA COPY?

**Additional copies of the Annual Report can be obtained by:**

- Visiting our website [www.gsc.vic.gov.au](http://www.gsc.vic.gov.au)
- Calling us on (03) 5450 9333
- Visiting one of our Customer Service Centres  
(See Contact Council section for locations)
- Emailing [council@gsc.vic.gov.au](mailto:council@gsc.vic.gov.au)
- Writing to Gannawarra Shire Council at PO Box 287, Kerang 3579

## FEEDBACK

We welcome feedback regarding the production of our Annual Report.

Feedback provides us with the opportunity to continuously improve our methods for communicating the information contained within this report. If you would like to provide feedback, please contact us via the details provided in the Contact Council section of this report.





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*COVER: The Gannawarra Shire Children's Centre supports early childhood development in the Gannawarra Shire.*  
*ABOVE: Gunbower Creek and Garden Park at Cohuna.*

# About the Gannawarra



Located in northwestern Victoria, the Gannawarra boasts significant natural assets such as Gunbower National Park, the Murray River, Gunbower Creek and Kerang Lakes, as well as a diverse regional economy.

Bordered by Swan Hill to the north, Buloke to the west, Loddon and Campaspe to the south and the Murray River to the east, the Gannawarra contains two central towns – Kerang and Cohuna - and numerous smaller settlements, including Koondrook, Quambatook, Leitchville, Lalbert, Lake Charm, Macorna, Murrabit and Mystic Park (Kangaroo Lake).

Serviced by the Loddon Valley and Murray Valley highways, the Gannawarra is 1.25 hours by car from Bendigo, 40 minutes by car from Swan Hill and 3 hours' drive from Melbourne. Regular passenger rail services also exist from Kerang to Swan Hill and Bendigo, with connections to Melbourne.

Thanks to the Torrumbarry Irrigation System and its proximity to the eastern fringe of the Mallee cropping region, the Gannawarra enjoys a diverse economy with representation across all sectors. This includes dairy, cropping, livestock, retail trade, manufacturing and government services such as healthcare and education. The Gannawarra also boasts emerging opportunities in areas such as nature based tourism and renewable energy.

The Gannawarra is renowned for its strong community pride, thanks to our communities' efforts to motivate and inspire each other to make the region a great place to live, visit and do business.

## OUR PEOPLE

Our primary centres are Kerang and Cohuna. Smaller outlying communities include Koondrook, Leitchville, Quambatook, Murrabit, Lake Charm, Lalbert, Macorna and Mystic Park. Our small communities each have their own unique identity.

*Our communities are*



**Population**  
**10,683**

\*(2021 Census conducted by the Australian Bureau of Statistics)



**49.7%**  
**Male**



**50.2%**  
**Female**



**51**  
**Median age**



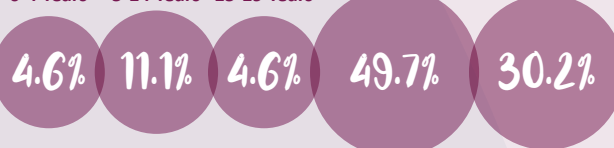
**3,736 km<sup>2</sup>**  
**Area**

## Age

0-4 Years 5-14 Years 15-19 Years

20-64 Years

65+ Years





# Our Community Vision



Gannawarra Shire Council acknowledges the Barapa Barapa, Yorta Yorta and Wamba Wamba people as the traditional owners of the land now known as Gannawarra.

We pay our respects to Elders past, present and emerging and acknowledge their rich culture and connection to Country.

## VISION STATEMENT

Our community will be proud, connected and inclusive as we actively seek opportunities that enhance lifestyle and liveability.

We will recognise and appreciate the value of the natural environment and how it connects our communities.

We will strive to be resilient to a changing environment through innovation and collaboration.

The Gannawarra will grow through encouraging economic diversity, creating unique tourism destinations, and embracing our cultural and natural assets.

## KEY OBJECTIVES

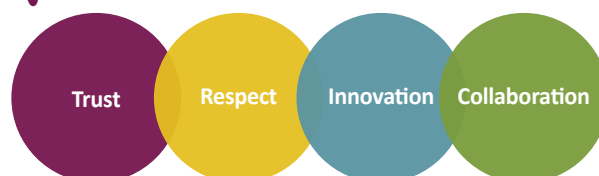


## STRATEGY STATEMENT

The Gannawarra will be renowned as an Australian destination and home of choice for its liveability and unique opportunities in innovative agriculture, renewable energy and nature-based tourism.

We focus on inclusive services and assets that enhance the health and wellbeing, cultural heritage, connectivity and productivity of our communities.

## Values



ABOVE LEFT: Mayor Charlie Gillingham (right) watched on as local Elder, Uncle Lloyd Murray raised the Aboriginal flag during National Reconciliation Week celebrations held in May 2023.



# Mayor's Message

Welcome to Gannawarra Shire Council's *2023 Annual Report*, which highlights Council's achievements during the 2022/23 financial year.

This Annual Report assesses Council's performance against the three goals outlined in the *Growing Gannawarra - 2021-2025 Council Plan*:



Council's role in achieving these goals involves:

- Acting as a representative government by taking into account the diverse needs of the local community in decision making;
- Providing leadership by establishing strategic objectives and monitoring their achievement;
- Maintaining the viability of Council by ensuring that resources are managed in a responsible and accountable manner;
- Advocating the interests of the local community to other communities and governments;
- Acting as a responsible partner in government by taking into account the needs of other communities; and
- Fostering community cohesion and encouraging active participation in civic life.



## HIGHLIGHTS

Partnerships with local communities and other levels of government are pivotal to the success of any local council. This was evident for Gannawarra Shire in 2022/23, especially as we continued to work on achieving strategic goals listed in the *Growing Gannawarra - 2021-2025 Council Plan* and responded to our second major flood this century.

## SUPPORTING OUR FLOOD-AFFECTED COMMUNITIES

In October 2022 the Gannawarra started to experience what would be our second major flood event in 11 years. By the time standing water had been pumped out of low-lying areas around Benjeroop and Murrabit West in January 2023, 44 per cent of the Gannawarra Shire had been inundated.

During the three-month response period Council worked with the community and emergency services to protect properties and key infrastructure. Thankfully efforts undertaken following the 2011 floods ensured we were better prepared this time around, however the timing of the floods meant extended flows along the Avoca, Loddon and Murray rivers, as well as Pyramid and Wandella creeks, inundated the municipality for a longer period compared to 11 years earlier.

Despite these efforts, more than 1,000 kilometres of our road network was damaged by floodwaters, with work to repair these roads to a pre-flood standard forecast to cost Council up to \$50 million. Council continues to advocate to the State and Federal governments to cover these costs, ensuring our flood-impacted communities are not financially impacted via additional strain on Council finances.

Social recovery from any emergency is just as important as repairing damaged infrastructure. With this being the case, Council has worked with emergency services, the Gannawarra Community Flood Recovery Committee, the Gannawarra Municipal Recovery Committees and three sub-committees focusing on themes associated with wellbeing and social recovery; built and natural environment; and agriculture and economic recovery to develop the Gannawarra Municipal Flood Recovery Plan. This document features 48 priority actions across 11 recovery target areas that Council and other agencies will work on to guide recovery efforts during 2023/24 and beyond.





## IMPLEMENTING KEY STRATEGIES AND MAJOR PROJECTS

Council continued to achieve strategic outcomes listed in the *Growing Gannawarra – 2021-2025 Council Plan*. Adopted in 2021/22, this high-level strategic document reflects the needs of our community and is helping the Gannawarra realise its full potential.

One of the strategic outcomes identified in the document is the need for a regional wellbeing centre in the Gannawarra – which is one step closer following the adoption of the *Gannawarra Aquatic Strategy*. Councillors worked with residents and Council staff during 2022/23 to develop the final version of this document, which will help shape the future of aquatic services in the Gannawarra by focusing on modern and contemporary uses rather than focusing on a model of service that was established when outdoor swimming pools were built throughout the Gannawarra more than 50 years ago.

Communities across the Gannawarra also benefited from the completion of major capital works projects, made possible thanks to partnerships with the State and Federal governments. These works included the Murrabit Stormwater Project, the Kerang All Abilities Play Space and the region's first Changing Places facility, which has created facilities that will enable people of all abilities to explore the Gannawarra easier than they were previously able to.

Work continues to develop other significant capital works projects, including Stages 3 and 4 of the Kerang CBD Redevelopment, the Sustainable Water for Quambatook project and *The Glasshouse @ The*

*Gannawarra*. Once completed, these projects will attract visitors to the Gannawarra and build on previous efforts to make our area a great place to live and work.

## A NEW TEAM

These achievements listed in this report and throughout the *2023 Annual Report* would not be possible without the leadership of the two Chief Executive Officers that oversaw Council's operations during 2022/23.

Tom O'Reilly, who was CEO from December 2017 to December 2022 and our Director Corporate Services prior to his appointment as CEO, was instrumental in overseeing the transformation of many of the Gannawarra's towns, with his leadership pivotal in securing State and Federal government funding for major projects.

Our current CEO, Geoff Rollinson – who has been with Gannawarra Shire Council since the municipality's formation in 1995 – is working to build on Tom's legacy, with his leadership pivotal as we recover from the October-December 2022 floods.

My fellow Councillors and I will continue to advance the Gannawarra, which is achieved by representing all our communities. We look forward to continuing this proactive rapport during 2023/24 as we work to achieve the goals listed in the *Growing Gannawarra – 2021-2025 Council Plan*.

**Cr Charlie Gillingham**  
**MAYOR**

*ABOVE: Cr Jane Ogden (left), Cr Keith Link, Mayor Charlie Gillingham, Cr Ross Stanton, Cr Garner Smith and Cr Travis Collier officially opened the Cohuna Waterfront Development in February 2023.*



# CEO's Message

On behalf of Gannawarra Shire Council, it is a great pleasure to present Council's Annual Report for 2022/23.

I am proud of this organisation and its achievements in instilling hope and confidence throughout the Gannawarra.

I am also proud to be part of the Gannawarra Shire community – one that continues to excel and achieve the objectives outlined in the *Growing Gannawarra - 2021-2025 Council Plan*.

As Chief Executive Officer, I am responsible for:

- Establishing and maintaining an appropriate organisational structure for Council;
- Ensuring that the decisions of Council are implemented without undue delay;
- The day to day management of the Council's operations in accordance with the *Growing Gannawarra - 2021-2025 Council Plan*;
- Developing, adopting and disseminating a Code of Conduct for Council staff; and
- Providing timely advice to Council.



## HIGHLIGHTS

The previous 12 months have provided numerous challenges for Council and its staff, however we continue to strive to support our communities and make the Gannawarra a great place to live and work.

## OUR SECOND MAJOR FLOOD IN 11 YEARS

For many residents, 2022/23 will be remembered for the Gannawarra's second major flood in 11 years, generated after more than three months' worth of rainfall fell across our catchments in the space of three weeks.

The experience gained during the January 2011 floods proved to be invaluable for Council as we united with emergency services and communities to protect properties and limit the inundation of the Avoca, Loddon and Murray rivers, as well as Pyramid and Wandella creeks. Despite these efforts, 44 per cent of the Gannawarra's land mass was inundated, with 44 residences impacted and more than 1,000 kilometres of Council-managed roads damaged.

Council has played a key role in helping our communities recover from these floods. Staff have worked with fellow Municipal Flood Recovery Committee members and the Gannawarra Community Flood Recovery Committee to identify tasks to assist with recovery efforts, whilst we continue to advocate to our State and Federal counterparts to support efforts to repair damaged infrastructure and protect the Gannawarra from future events.

Our flood recovery efforts will continue throughout 2023/24, and we are committed to not leaving anyone behind as we work to return our communities to what they were like before the floods.

## LOOKING FORWARD TO A BRIGHT FUTURE

Council is committed to securing the future of the Gannawarra Shire, and continues to work to make the municipality an attractive place to live, work and invest.

As part of the 'ART of the Gannawarra' strategy – which aims to encourage diversification to our Agriculture sector, attract investment in Renewable energy projects, and promote our nature-based Tourism attractions – Council signed a Memorandum





of Understanding with VHM Limited, which is progressing with its rare minerals project at Goschen. This exciting project will create hundreds of jobs and attract new residents to the Gannawarra.

Council also spent 2022/23 working with the Australian Energy Market Operator (AEMO) regarding VNI West, which will result in connecting the Victorian and New South Wales electricity networks via major transmission lines that will pass through the Gannawarra. This project needs to be completed by the time electricity providers phase out brown coal electricity production, which is scheduled for 2035. Council is committed to ensuring this project has sufficient electricity capacity to meet future investment demand, as well as advocate for adequate compensation options for landowners whose land will be located under the transmission lines.

Meanwhile, Council continues to advocate for additional long day care options for families, especially those living in Cohuna and district. The *Exploring Care and Education in Cohuna Final Report*, presented to Council in February 2023, recommends the creation of an Early Learning Centre at the Cohuna Consolidated School that will provide child care places and support the rollout of the State Government's Pre-Prep program. Council is committed to seeing this project occur, and is working with the State Government regarding funding opportunities.

Unfortunately one program that Council has developed strong ties with that will not go forward in

2023/24 is our Aged and Disability Services, which we will be transitioning out of. It was a difficult decision made by Council to exit these services, especially given our 35-year-association with this sector and being the only small rural Council in Victoria to be an accredited National Disability Insurance Scheme (NDIS) provider.

Once Council was aware that the implementation of recommendations from the Aged Care Royal Commission would impact our ability to provide these services, Council worked with the State and Federal governments to seek a new provider.

Council is committed to working with all clients, volunteers and affected staff to ensure a smooth transition occurs during 2023/24.

## A FLEXIBLE TEAM

Council's performance during 2022/23 would not have been possible without the professionalism and flexibility displayed by all staff. Despite facing challenges associated with turnover and the October-December 2022 floods, our team was dedicated to serving our community at a time when it was needed.

**Geoff Rollinson**  
Chief Executive Officer

*ABOVE: Council Chief Executive Officer, Geoff Rollinson (third from left) with Cr Garner Smith, Mayor Charlie Gillingham, Cr Jane Ogden, Cr Travis Collier and Cr Kelvin Burt following the CEO appointment announcement in December 2022.*



# 2022/23 Highlights

## JULY



- **The Listies' Rolling On The Floor Laughing** show held at the Cohuna Memorial Hall
- Cohuna Recreation Reserve Masterplan adopted
- Final two stages of the Murrabit Stormwater Project completed
- Council agreed to become a signatory to Climate Emergency Australia's joint statement – *Australian Councils call for stronger energy performance standards for new homes to cut cost of living and improve health and wellbeing*

## AUGUST



- Council's NDIS service announced as a finalist in the 2022 Premier's Sustainability Awards
- Fifteen Council initiatives were finalists in the publicly voted 2022 National Awards for Local Government
- Kerang All Abilities Play Space opened to the public
- Mama Kin Spender – featuring ARIA-nominated performer, Danielle Caruana and producer Dingo Spender – brought their *Sound of Your Town* tour to the Kerang Memorial Hall

## SEPTEMBER



- **The Alphabet of Awesome Science** held at Kerang Memorial Hall
- Digital e-resource, hoopla joined Gannawarra Library Service's expanding hard copy and digital catalogue
- Council partnered with Solar Recovery Corporation to provide solar panel recycling services at its transfer stations

## OCTOBER



- The Gannawarra experienced its largest floods since 2011, with Council playing a key role in assisting emergency services providers and providing community assistance
- Twenty events, projects and initiatives benefited from Council's 2022 Community Grants Program
- Council's advocacy efforts promoting the benefits of constructing KerangLink were highly commended at the 2022 National Awards for Local Government
- Kerang Changing Places facility – the first of its kind for the region – opened to the public

## NOVEMBER



- Gannawarra Goes Orange campaign held, which encourages residents to call out all forms of family violence
- Council continued to play a key role in assisting emergency services providers and providing community assistance during its largest floods since 2011
- Cr Charlie Gillingham was elected Mayor for a third term, with Cr Jane Ogden elected Deputy Mayor for a second term
- Council announced it would fly the Rainbow Flag on the International Day against Homophobia, Biphobia, Intersex discrimination and Transphobia (IDAHOBIT) in May 2023

## DECEMBER



- **Walking and Cycling Strategy** adopted, which will assist Council with the ongoing development and management of walking and cycling tracks and trails throughout the municipality
- Geoff Rollinson appointed Council Chief Executive Officer, replacing Tom O'Reilly after Mr O'Reilly worked as Director Corporate Services and CEO for 6 years
- Council continued to support the community as flood response efforts transitioned to recovery and support. This included securing a flood debris skip bin service for rural residents whose primary place of residence was inundated or impacted by the floods



## JANUARY



- Kerang Fire Brigade Captain, Ramon Steel was named Gannawarra Shire Council's 2023 Citizen of the Year, with local musician, Deaken Fawcett the 2023 Young Citizen of the Year
- Council's response to the 2022 floods transitioned to the recovery phase. Efforts included arranging for volunteer natural disaster recovery organisation, BlazeAid to be based in Kerang, removing sandbags from private properties at Koondrook and forming the Gannawarra Municipal Recovery Committee
- Final designs for the Kerang CBD Redevelopment – Stage 3 released

## FEBRUARY



- Final concept designs for the *Glasshouse @ The Gannawarra* project released
- Gannawarra Aquatic Strategy adopted
- Gannawarra Shire announced as one of the first municipalities to roll out the State Government's Pre-Prep early childhood education program
- \$3.4 million Cohuna Waterfront Development officially opened

## MARCH



- *Roommates: The Musical* held at Lake Charm Hall
- Connecting Gannawarra community planning project began
- Kerang CBD Redevelopment – Stage 4 concept design released
- Climate Change Adaptation and Mitigation Strategy adopted

## APRIL



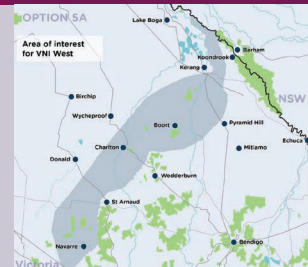
- Kerang and District Family History Group's exhibition, *Squatters and the Kerang Big Stations*, opened at Kerang's Sir John Gorton Library
- First stage of engagement for Connecting Gannawarra community planning project completed
- Inaugural Gannawarra Library Service Story Walks sessions held at Cohuna and Kerang

## MAY



- Kerang All Abilities Play Space and Changing Places facility officially opened
- Kerang CBD Redevelopment – Stage 3 works begin
- Rainbow Flag flown at Cohuna and Kerang as part of the International Day against Homophobia, Biphobia, Intersex discrimination and Transphobia (IDAHOBIT)
- Reconciliation Week walk held through Kerang's streets

## JUNE



- Council welcomed a proposed realignment of VNI West, which would involve constructing new high-capacity electricity transmission lines passing through the Gannawarra
- 2023/24 Budget adopted
- Council produced a submission into the Victorian Parliamentary Inquiry into the 2022 Flood Event
- 2022 Annual Report received a Silver Award at the 2023 Australasian Reporting Awards



# Services Snapshot 2022/23



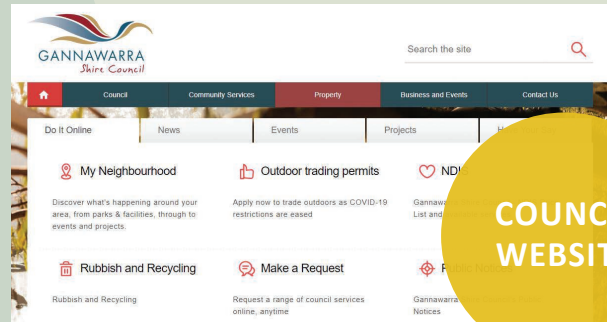
## CHILDREN'S SERVICES

- 2,480 hours of Long Day Care a week
- 1,515 hours of 4-year-old kindergarten a week
- 1,335 hours of 3-year-old kindergarten a week
- 699 hours of Family Day Care a week



## COMMUNITY CARE

- 1,015 clients serviced in home
- 12,788 hours of domestic care
- 21,621 hours of personal care
- 17,684 hours of respite care
- 21,009 Meals on Wheels delivered
- 3,597 social meals provided
- 2,638 hours of property maintenance provided
- 3,612 hours of planned activity group events conducted
- 361 clients transported to medical appointments via the Gannawarra Non-Emergency Transport Service (GNETS)



## COUNCIL WEBSITE

- 83,652 users across 137,655 sessions
- Average session duration of 1 minute, 31 seconds
- 59% of visits made on mobile phone/tablet, with 41% of visits made via a desktop device
- Most popular pages were Flood Updates – October 2022 (40,375), Home (39,516) and Contact Us (6,823)



## CUSTOMER SERVICE

- 36,039 incoming calls received, of these 58% were solved at first point of contact
- 3.90-second average to answer telephone



## IMMUNISATION

- 1380 vaccinations were administered to 987 people through Council's immunisation program
- 35 immunisation sessions held
- 236 influenza shots administered as part of the 2023 influenza program





## LIBRARY

- 385 new members
- 41,378 library collection item loans
- 6,134 eBooks, eAudio and eMagazines borrowed via BorrowBox and hoopla
- 375 movies, television shows and songs streamed via hoopla, Story Box Library and Beamafilm
- 27,645 electronic resources accessed
- 11,901 items added to Council's library collection in the past five years
- 1,282 computer bookings
- 1,104 tourism enquiries answered
- 316 programs attended by 2,650 people

## LOCAL LAWS



- 58 dogs and 13 cats released back to their owners
- 23 dogs and 92 cats re-housed
- 78 wild cats seized

- 92 babies born
- 28 families experienced the birth of their first baby
- 887 Key Ages and Stages consultations completed
- 101 additional consults made, with the top two reasons being growth and communication concerns



## MATERNAL CHILD HEALTH



## ROADS

- 28 kilometres of roads resheeted
- 2.80 kilometres of sealed road rehabilitation undertaken
- 640 square metres of footpath replaced
- 260 lineal metres of kerb and channel replaced
- 156 kilometres of roads graded
- Maintenance works conducted on 722 signs
- 4,064 kilometres of sealed roadside shoulders slashed
- 189,228 square metres of sealed roads resealed



## SOCIAL MEDIA

- 25% increase in Gannawarra Shire Council Facebook page followers
- 16% increase in Gannawarra Shire Council LinkedIn page followers
- 14% increase in Creative Gannawarra Facebook page likes
- 12% increase in Gannawarra Library Service Facebook page likes
- 12% increase in @thegannawarra Instagram page followers
- 7% increase in Gannawarra Shire Children's Centre Facebook page likes
- 2% increase in Gannawarra Shire Twitter page followers



## SWIMMING POOLS

- 19,956 visitors to Kerang Outdoor Pool
- 11,047 visitors to Cohuna Outdoor Pool
- 6,827 visitors to Kerang Exercise Pool



## TOURISM

- 6,096 visitors to Gannawarra Shire Council-managed visitor centres (15% from interstate, 1% international travellers)
- Approximately 530 volunteer hours provided at the Gateway to Gannawarra Visitor Centre
- 10,155 visits to thegannawarra.com.au tourism website by 8,647 users

# Finance Message

FINANCIAL SNAPSHOT	2022/23
Total revenue	\$43.49 million
Total expenditure	\$37.71 million
Surplus	\$5.78 million
Total assets	\$311.11 million
Total liabilities	\$15.19 million
Equity	\$295.93 million
Net cash from operating activities	\$14.5 million
Indebtedness ratio	3.34%

## OPERATING POSITION

Council has achieved a surplus of \$5.78 million in 2022/23 - a decrease on the budgeted surplus of \$7.52 million. The primary reason for this decrease is due to the treatment of unearned capital grants in line with the Accounting Standards (i.e. capital grants are recognised in line with capital expenditure incurred). A number of capital projects were delayed due to the October-December 2022 floods. Provision for redundancies have also been factored into total cost to facilitate redundancy payments when Council withdraws from providing Aged and Disability services on 31 October 2023. The decreases have been offset by advance payment of 2023/24 Victoria Grants Commission annual allocation.

During the year, Council received \$4.93 million in flood assistance grants from the State and Federal Governments, of which \$2.25 million had been spent prior to 30 June 2023.

## CAPITAL WORKS

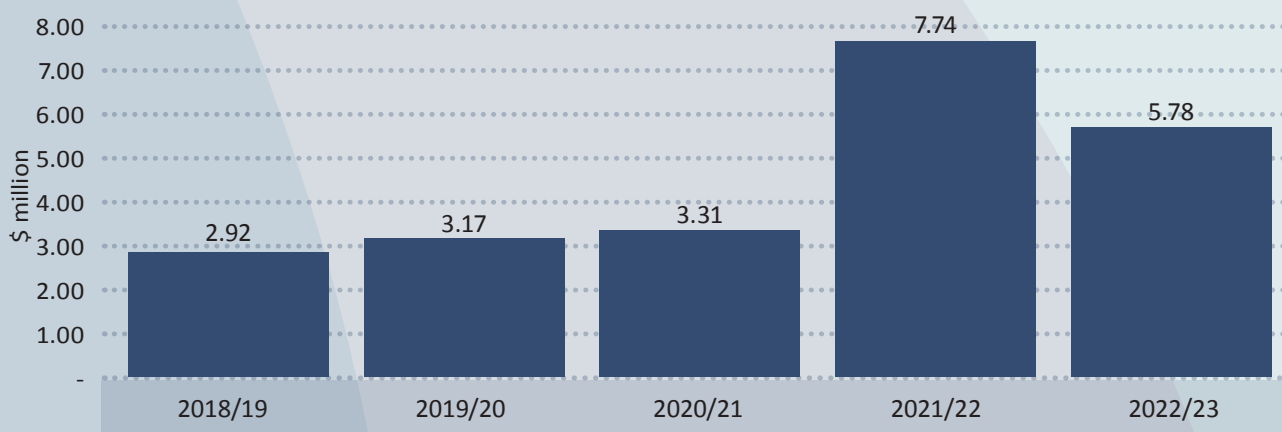
Council aims to maintain its infrastructure assets at the expected levels while at the same time continuing to deliver the services needed by the community.

Council invested a total of \$5.98 million on renewing, expanding and upgrading existing infrastructure in the 2022/23 financial year.

Capital works included \$2.53 million on roads, \$970,000 for footpaths and kerbs, \$547,000 on drainage works, and \$758,000 for various recreation and leisure, parks and streetscapes projects across the municipality.

A number of capital projects were delayed due to the October-December 2022 floods.

## SURPLUS



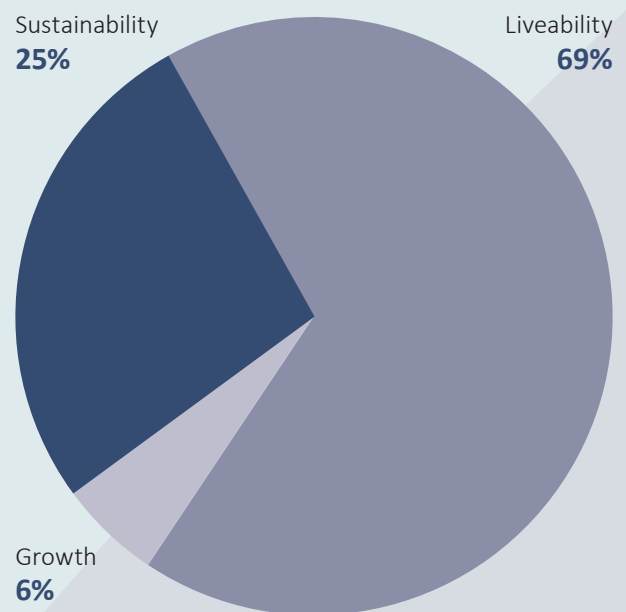


## COUNCIL EXPENDITURE

There are a variety of community services that Council operates alongside their capital work projects. In the 2022/23 financial year, total council expenditure was \$37.71 million, with 69 per cent being spent on enhancing wellbeing and liveability. Programs undertaken to achieve this strategic activity include roads and bridges infrastructure, community facilities, recreation reserves, community care services and children's services.

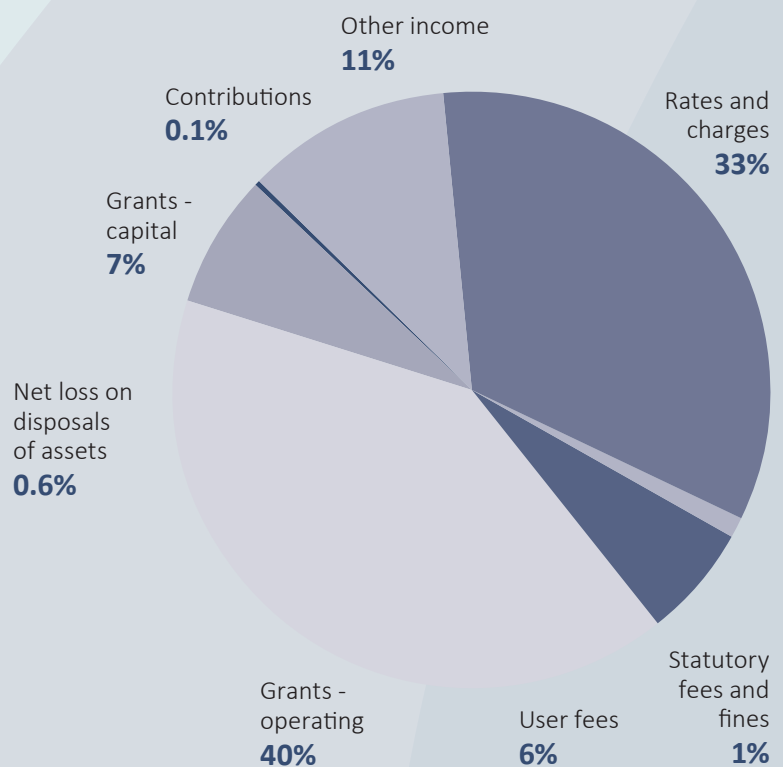
This included \$6.38 million being devoted to people in need within our Aged and Disability sector, such as Home and Community Care, Brokered services and National Disability Insurance Scheme services, and \$3.64 million expended on Children's Services such as Kindergarten, Long Day Care, Family Day Care and Maternal and Childcare services.

Essential waste management services are a big part of Council's priority in creating sustainable living environments for the Gannawarra community, with \$2.15 million utilised in collection of kerbside and public bin waste, in addition to the management of the local landfill.



## STABILITY AND EFFICIENCY

Council receives income from a number of sources including rates, grants, user fees, fines and contributions. Rates and charges are one of Council's main sources of income, representing 33 per cent of total income. Following the advance payment by the Victorian Grants Commission and flood assistance grants, grants comprised 40 per cent of total income.



# Major Capital Works



## **Kerang All Abilities Playground and Changing Places facility: \$1.1 million (supported by \$1 million from the State Government's Community Sports Infrastructure Stimulus Program)**

Completed in August 2022, the Kerang All Abilities Play Space was the third all abilities play space to be constructed in the Gannawarra in a two-year period.

Located in Atkinson Park adjacent Kerang's largest playground, the area features elements that are prominent in many popular all-abilities play spaces, including in-ground trampolines, a log scramble area, water play areas and a wheelchair accessible sway fun swing.

This project also included construction of the first Changing Places facility in the region. Completed in October 2022, the facility features a height-adjustable adult-sized change table, ceiling track hoist system and a peninsular-structured toilet, the space provides suitable facilities for people who cannot use standard accessible toilets.



## **The Glasshouse @ The Gannawarra: \$1.5 million (supported by \$1.5 million from the State Government's Living Libraries Infrastructure Program 2021 – Major Works Program)**

Council spent 2022/23 developing the final design of *The Glasshouse @ The Gannawarra*, to be built at Kerang's Sir John Gorton Library.

Community feedback received during August and September 2022 assisted with this process, with the final concept designs released in February 2023. This process led to changes to the initial concept design, including incorporating ways to reduce the amount of heat generated by the project's windows, especially those along the western side of the building.

Many of the initial concept design's features have been retained, including two soundproof pods that can be used to develop media projects, a gallery space, a meeting area, glass panel walls that can display creative lighting installations, and an indigenous garden and ceremonial fire pit celebrating links to the Gannawarra's indigenous culture.



## **Kerang CBD Redevelopment – Stage 3: \$2.136 million (funded by Federal Government's Local Roads and Community Infrastructure Program)**

Work associated with Stage 3 of the Kerang CBD Redevelopment began in May 2023 and is scheduled for completion by June 2024.

Funded by the Federal Government's Local Roads and Community Infrastructure Program, key features of this project include replacing existing paved surfaces along Victoria Street to tie this area in with recently completed improvements along Scoresby Street; remodelling kerb along the eastern section of Victoria Street between Scoresby Street and Victoria Square; installing new street furniture and trees; and feature lighting around the Karlie McDonald Memorial Clock at the intersection of Wellington and Victoria streets.





**Gannawarra Shire Children's Centre, Kerang play space improvements: \$199,690 (fully funded by the State Government's Early Childhood Building Blocks Inclusion Grant Stream)**

Work associated with rejuvenating the play space at Kerang's Gannawarra Shire Children's Centre began in May 2023 and is scheduled for completion in August 2023.

Once completed, children will be able to enjoy exploring a new waterplay element, sensory path, edible garden and turf mound.

These works will also ensure the space complies with the *Disability Discrimination Act* and Child Safe standards.



**Kerang Stormwater Project: \$246,000 (fully funded by Council)**

Completed in June 2023, residents in the southern half of Kerang will benefit from the upgrade of infrastructure at the Riverwood Drive pump station, located alongside Lower Murray Water's treatment plant.

Although the pump predominately services the area consisting of Museum Drive, the Kerang Caravan Park and Riverwood Drive, the pump also assists with removing stormwater from Bendigo Road, Mitchell Street and the southern end of Boundary Street.



**Murrabit Stormwater Project: \$1.6 million (fully funded by the Federal Government Local Roads and Community Infrastructure Program)**

Completed in August 2022, the final two stages of the Murrabit Stormwater Project built on work that began in September 2021 to upgrade the town's stormwater network. The project involved installing an underground drainage infrastructure system, which has reduced the risks associated with mosquito-borne disease and enabled the capture and possible future use of reusable water.

**Cohuna and District Preschool Centre play space improvements: \$195,523 (fully funded by the State Government's Early Childhood Refurbishment and Minor Works Program)**

Work associated with rejuvenating the Cohuna and District Preschool Centre's play space began in April 2023 and is scheduled for completion in August 2023.

As part of the project, children will be able to access raised areas easier, enjoy activities in new gathering spaces, explore nature play elements and benefit from the installation of new shade sails.

These works will ensure the space complies with the *Disability Discrimination Act* and Child Safe standards.



**Kangaroo Lake North End – Stage 2: \$304,000 (fully funded by the Victorian Fisheries Authority)**

Scheduled for completion in July 2023, this project involves installing a new fixed jetty structure at the northern end of Kangaroo Lake. This new structure replaced the previous jetty that was removed in April 2020 due to public safety concerns.



# October-December 2022 floods

*The Loddon River at Kerang, October 2022.*

Significant rainfall in upstream catchments during early to mid-October 2022 led to the major flooding of Gannawarra Shire's waterways between October 2022 and January 2023. This flooding impacted the Avoca, Loddon and Murray rivers, as well as Pyramid and Wandella Creeks, resulting in:



- 39,359 hectares of land area affected (44 per cent of the municipality).
- 23,039 hectares of crops lost.
- 18,144 hectares of grazing pasture lost.
- 829 tonnes of stored grain lost.
- 16,947 tonnes of hay/silage lost.
- 44 residences impacted, with floodwater reaching above the floor level in 27 homes.
- \$18.2 million in direct losses to businesses and \$2.1 million in flow-on business impacts.
- More than 1,000 kilometres of roads damaged.
- Weakening of strategic levees.
- Cancellation of events planned during the flood period.
- School closures.
- Stagnant water in and around homes and farm land for months.

Council worked alongside emergency authorities with flood management efforts, as well as updating residents on changing conditions, road closures and alterations to Council's services.

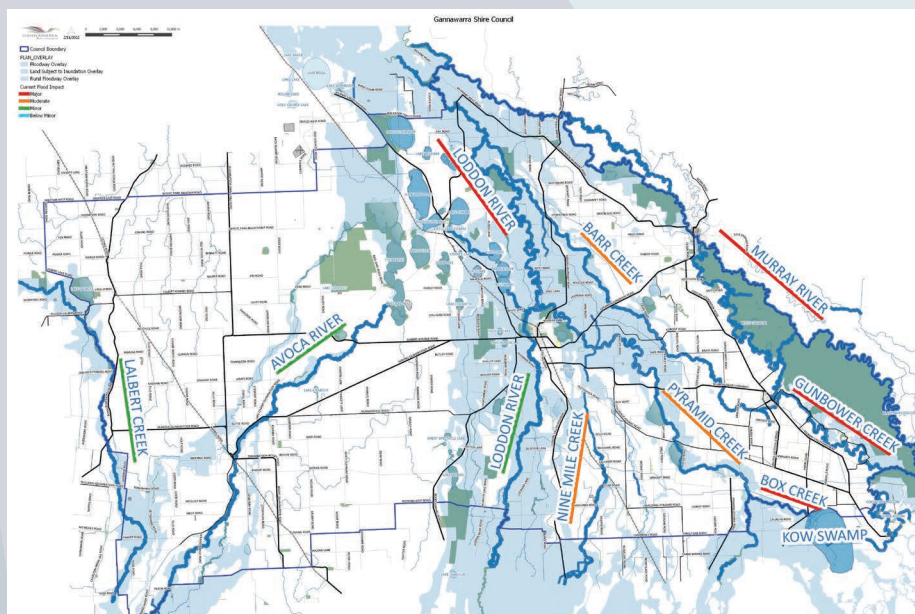
**BELOW:** Wandella Creek inundated the Murray Valley Highway at Reedy Lake, north of Kerang.



As floodwater subsided, Council assisted with recovery efforts by:

- Connecting impacted residents with support available.
- Completing \$638,500 of immediate reconstruction works to rehabilitate roads.
- Completing emergency works on 44 roads to reinstate access to properties.
- Coordinating BlazeAid and Rural Aid to assist with clean-up efforts.
- Coordinating clean up works to remove temporary levees and sandbags along roadsides.
- Coordinating a free flood debris skip bin service.
- Supporting Northern District Community Health (NDCH) in reactivating the Gannawarra Giving Account.
- Forming the Gannawarra Flood Recovery Committee, which has developed and will implement the Gannawarra Municipal Recovery Plan.
- Forming the Gannawarra Community Flood Recovery Committee, which provides Council with guidance regarding each community's priorities during the recovery process.
- Supporting communities in organising post-flood events that enabled residents and services available to connect.
- Submitting a response to the Victorian Parliamentary Legislative Council Environment and Planning Committee's Inquiry into the 2022 Flood Event.
- Advocating for key community issues, including support for establishing ring bank levee on private properties, improved digital connectivity, additional financial support.

**BELOW:** Approximately 44 per cent of Gannawarra Shire's land mass was impacted by the October-December 2022 floods.







## Community Engagement

Engagement with the Gannawarra community is important, as it ensures Council continues to respond to community needs and expectations. Council's *Community Engagement Strategy 2020-2025* and *Community Engagement Policy* guides how Council engages with the community on projects and services.

Council engaged with the community regarding the following projects, policies and strategies during 2022/23:

- 2023/2024 Gannawarra Shire Council Proposed Budget
- Future childcare options for Cohuna
- *Connecting Gannawarra* project
- *Draft Community Amenity Local Law 2023*
- *Draft Gannawarra Aquatic Strategy*
- *Draft Gannawarra Climate Change Adaptation Strategy*
- *Draft Gannawarra Domestic Animal Management Plan 2022-25*
- *Draft Gannawarra Urban Growth Strategy*
- *Draft Gannawarra Walking and Cycling Strategy*
- *The Glasshouse @ The Gannawarra* concept design
- Future of Aged Care and Disability Services
- Governance Rules changes
- Kerang CBD Redevelopment – Stage 3 concept design
- Kerang CBD Redevelopment – Stage 4 concept design
- Melbourne Cup Day public holiday arrangements
- *Draft Policy No. 148 – Flags and Community Flag Schedule*

Council also assisted with the promotion of the Victorian Electoral Commission's review into the electoral structure of the Gannawarra Shire.

**ABOVE:** Councillors and Council staff answered questions regarding the proposed design for *The Glasshouse @ The Gannawarra* during a community engagement session outside the Kerang Council Building in September 2022.



# Community Satisfaction

## 2023 COMMUNITY SATISFACTION SURVEY

Each year Local Government Victoria coordinates a Statewide Local Government Community Satisfaction Survey, which asks residents about where they live, work and play and provides confidence for councils in their efforts and abilities.

A total of 400 Gannawarra Shire residents over the age of 18 were interviewed by telephone in February and March 2023, with results provided as indexed scores out of 100.

The survey found that perceptions of Gannawarra Shire Council's overall performance remains in line with the previous year and in line with both the Statewide and Small Rural group averages. This represents an arrest

of the decline from 2021 and is despite several service areas for which perceptions have significantly declined since 2022.

On many individual service areas, Council is rated in line with both the Small Rural and Statewide group averages. Positively, council performance in the Appearance of Public Areas (score of 74) is significantly higher than the Statewide and Small Rural group averages, and Elderly Support Services (score of 68) is rated significantly higher than the Small Rural group. However, Consultation and Engagement (score of 49), Making Decisions in the Interest of the Community (score of 48) and Sealed Local Roads (score of 41) are all rated lower for Council than the group averages.

## OVERALL COUNCIL PERFORMANCE

Results shown are index scores out of 100



Gannawarra 54



Statewide 56



Small Rural 55

## COUNCIL PERFORMANCE COMPARED TO GROUP AVERAGE

### Top performing areas



Appearance of public areas

▲ higher



Art centres & libraries

▬ on par

### Lowest performing areas



Sealed local roads

▼ lower



Community decisions

▼ lower



Customer service

▬ on par



# Council Contributions and Donations

During 2022/23 Council distributed \$448,873.69 to community groups, organisations and service providers across the municipality.

This funding ranged from Council's annual Community Grants Program – which made up to close to 70 per cent of the annual contributions and donations figure – to community flood events.

Contributions were also provided to support Australia Day celebrations, school awards and to assist communities maintain community-managed recreational facilities.

## MAJOR COMMUNITY PROJECT FUND – 2022 COMMUNITY GRANTS PROGRAM

Cohuna Pistol Club	\$11,603.00
Kerang Turf Club	\$100,000.00
Mallee Eagles Football Netball Club	\$100,000.00
Wandella Cricket Club	\$30,247.50
Wandella Football Netball Club	\$15,000.00
<b>TOTAL</b>	<b>\$256,850.50</b>

## ANNUAL RECREATION RESERVE MAINTENANCE CONTRIBUTION

Alexandra Park Trustees, Kerang	\$11,500.00
Koondrook Recreation Reserve Committee	\$5,600.00
Lalbert Recreation Reserve and Community Group	\$5,600.00
Leitchville Sporting Complex Committee	\$5,114.41
Macorna Public Park and Recreation Reserve Committee	\$5,000.00
Murrabit Recreation Reserve Committee	\$5,600.00
Riverside Park Committee of Management, Kerang	\$24,800.00
Wandella Football/Netball Club	\$5,000.00
<b>TOTAL</b>	<b>\$68,214.41</b>

## COMMUNITY SUPPORT GRANTS – 2022 COMMUNITY GRANTS PROGRAM

Barham Koondrook Men's Shed	\$1,480.00
Cohuna Cemetery Trust	\$4,500.00
Cohuna/Leitchville RSL	\$4,000.00
Cohuna Lions Club	\$4,000.00
Dingwall Community Hall	\$5,000.00
Kerang Cemetery Trust	\$5,000.00
Kerang Girl Guides Support Group	\$5,000.00
Northern District Dance Association	\$5,000.00
<b>TOTAL</b>	<b>\$33,980.00</b>



## COUNCIL PARTNERSHIPS

Macedon Ranges Shire Council – Regional Housing Officer	\$4,545.45
Murray Regional Tourism – Murray River Adventure Trail	\$25,000.00
<b>TOTAL</b>	<b>\$29,545.45</b>

## COMMUNITY EVENTS GRANTS – 2022 COMMUNITY GRANTS PROGRAM

Barham Koondrook Historical Society	\$3,832.21
Barham Koondrook Men's Shed	\$1,600.00
Kerang District Health	\$500.00
Kerang Progress Association	\$5,000.00
Koondrook Development Committee	\$2,214.50
Mid Murray Orchid Club	\$5,000.00
Rotary Club of Kerang	\$2,400.00
<b>TOTAL</b>	<b>\$20,546.71</b>

## DONATIONS AND SPONSORSHIP

Cohuna Bowls Club	\$181.82
Cohuna Bridge to Bridge	\$1,000.00
Cohuna Golf Club	\$590.91
Cohuna Lawn Tennis Club	\$150.00
Cohuna/Leitchville Returned and Services League	\$500.00
Kerang and District Agricultural Society	\$2,272.73
Kerang Traders	\$318.18
Kerang Turf Club	\$2,000.00
Miscellaneous contributions to community causes	\$789.95
Murrabit Market – Easter Saturday 2023	\$1,887.60
Riverdaze Music Festival	\$1,000.00
Rotary Club of Kerang Art Show	\$1,500.00
Ski Racing Victoria	\$2,272.73
Summerwave Festival	\$5,000.00
<b>TOTAL</b>	<b>\$19,463.92</b>

## HIGH SCHOOL/SECONDARY COLLEGE BURSARY

Cohuna Secondary College	\$600.00
Kerang Technical High School	\$600.00
<b>TOTAL</b>	<b>\$1,200.00</b>

**COMMUNITY FLOOD RECOVERY EVENTS**

Benjeroop Public Hall Committee	\$1,000.00
Dingwall Hall and Sports Association	\$200.00
Kerang Neighbourhood House	\$4,000.00
Koondrook Development Committee	\$500.00
Macorna Football Netball Club	\$1,000.00
Murrabit Lions Club	\$500.00
Murrabit Playgroup	\$2,000.00
Myall Public Hall Committee	\$500.00
Quambatook Community Resource Centre	\$2,000.00
<b>TOTAL</b>	<b>\$11,700.00</b>

**AUSTRALIA DAY CELEBRATIONS**

Barham Koondrook Lions Club	\$400.00
Cohuna Lions Club	\$700.00
Lalbert Recreation and Community Group	\$400.00
Leitchville Lions Club	\$400.00
Lions Club of Kerang	\$600.00
Murrabit and District Lions Club	\$400.00
Quambatook Lions Club	\$400.00
Rotary Club of Kerang	\$600.00
<b>TOTAL</b>	<b>\$3,900.00</b>

**RATES SUBSIDY**

Barham Koondrook Historical Society	\$650.53
Cohuna and District Historical Society	\$561.37
Cohuna Masonic Lodge	\$528.94
Cohuna Squash Club	\$299.40
Leitchville Bowls Club	\$203.34
Leitchville Bunyips Sporting Club	\$59.88
Quambatook Historical Society	\$486.52
<b>TOTAL</b>	<b>\$2,789.98</b>

**GANNAWARRA GOES ORANGE**

Northern District Community Health	\$682.72
<b>TOTAL</b>	<b>\$682.72</b>

<b>TOTAL DONATIONS AND CONTRIBUTIONS FOR 2022/23</b>	<b>\$448,873.69</b>
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## Major Grants Received

### **Federal Government Local Roads and Community Investment Program – Phase 4 (\$2.078 million)**

Council announced in March 2023 it would allocate its \$2.078 million contribution from the Federal Government's Local Roads and Community Infrastructure to Stage 4 of the Kerang CBD Redevelopment.

The project will build on improvements already completed in the Kerang central business district, focusing on Fitzroy Street between Wellington and Scoresby streets, and Wellington Street between Albert and Nolan streets.

Construction will begin in the 2023/24 financial year.

### **State Government Victorian Fisheries Authority 2021-22 Recreational Fishing Grants Program (\$240,000)**

In September 2022 Council received notification it had successfully applied for \$240,000 from the Victorian Fisheries Authority 2021-22 Recreational Fishing Grants Program to upgrade the boat ramp and jetty at the northern end of Kangaroo Lake.

Work on this project began in May 2023 and is scheduled to be completed by July 2023.

# Award Recognition 2022/23

- \* Council's advocacy efforts for KerangLink received a High Commendation in the Productivity Through Infrastructure category at the 2022 National Awards for Local Government

- \* Council's NDIS program was a finalist in the 2022 Premier's Sustainability Awards in the Healthy and Fair Society - Industry Leader category

- \* Council's Team Leader Rural Roads, Jon Haw was a finalist in the 2022 National Awards for Local Government Career Starter category

- \* Council's efforts to provide unique initiatives to support employment opportunities was a finalist in the 2022 National Awards for Local Government Career Starter category

- \* Council's three all abilities play spaces were finalists in the 2022 National Awards for Local Government Cohesive Communities category

- \* Council's Drought Communities Programme was a finalist in the 2022 National Awards for Local Government Cohesive Communities category

- \* Council's support for the construction of female friendly facilities at Macorna Recreation Reserve, Murrabit Recreation Reserve and Riverside Park, Kerang was a finalist in the 2022 National Awards for Local Government Cohesive Communities category

- \* Council's work to reconnect communities following the COVID-19 pandemic was a finalist in the 2022 National Awards for Local Government Creativity and Culture category

- \* Development of the Gannawarra Arts Trail was a finalist in the 2022 National Awards for Local Government Creativity and Culture category

- \* Flood mitigation work at Kerang, Koondrook and Quambatook was a finalist in the 2022 National Awards for Local Government Disaster Preparedness category

- \* The Welcome to Country Video was a finalist in the 2022 National Awards for Local Government Indigenous Recognition category

- \* Cohuna Beach was a finalist in the 2022 National Awards for Local Government Productivity through Infrastructure category

- \* Koondrook Retreat was a finalist in the 2022 National Awards for Local Government Productivity Through Infrastructure category

- \* Council's NDIS program was a finalist in the 2022 National Awards for Local Government Regional Growth category

- \* Council's promotion of The ART of the Gannawarra was a finalist in the 2022 National Awards for Local Government Regional Growth category

- \* Traffic calming measures at the intersection of Cohuna Island and Tennis roads, Cohuna was a finalist in the 2022 National Awards for Local Government Road Safety category

- \* Silver Award in the 2023 Australasian Reporting Awards for the 2022 Annual Report





# Council-Supported Events 2022/23

## JULY

- Gannawarra Library Service school holiday program
- The Listies – *Rolling On The Floor Laughing*, Cohuna
- Gannawarra Library Service National Tree Day celebrations

## AUGUST

- Mama Kin Spender – *Sound of Your Town*, Kerang
- National Science Week Robotics and Coding workshops
- Golden Rivers Artists Exhibition, Kerang

## SEPTEMBER

- *The Alphabet of Awesome Science*, Kerang
- Golden Rivers Artists Exhibition, Kerang
- Gannawarra Library Service school holiday program

## OCTOBER

- Victorian Seniors Festival celebrations
- Community flood meetings
- Flood recovery community barbecue

## NOVEMBER

- Community flood relief and recovery catch-up sessions

## DECEMBER

- Community flood relief and recovery catch-up sessions
- Christmas Story Time sessions

## JANUARY

- Gannawarra Library Service school holiday program
- 2023 Australia Day Awards ceremony
- Australia Day celebrations
- Community flood thank-you events

## FEBRUARY

- Cohuna Waterfront Development opening
- Community flood thank-you events
- Gannawarra Library Service Splish Splash Story Time sessions, Cohuna and Kerang

## MARCH

- *Roommates: The Musical*, Lake Charm
- International Women's Day breakfast, Kerang
- *Connecting Gannawarra* program drop-in sessions, listening posts and community meetings
- Gannawarra Library Service Author Talk session

## APRIL

- *Connecting Gannawarra* program drop-in sessions, listening posts and community meetings
- Gannawarra Library Service Story Walks events
- Gannawarra Library Service school holiday program
- Community flood thank-you events
- *Squatters and the Kerang Big Stations* exhibition, Kerang

## MAY

- *Connecting Gannawarra* community meetings
- Community flood thank-you events
- Nancy Bates Trio performance, Murrabit
- *Squatters and the Kerang Big Stations* exhibition, Kerang
- Cuppa with a Cop sessions, Cohuna and Kerang
- Reconciliation Week walk, Kerang
- Kerang All Abilities Play Space and Changing Places facility opening

## JUNE

- *Connecting Gannawarra* community meetings
- Be Connected Program session
- Gannawarra Library Service school holiday program
- Vivid photographic exhibition, Kerang
- L2P Program 10-year celebrations, Kerang

## ONGOING

- Citizenship ceremonies
- Councillor representation at Progress Association/ Development Committee meetings
- Creative Gannawarra Art Salons
- Social Meal program

## NOTE

Numerous events scheduled to occur during October-December 2022 were cancelled or postponed due to the Victorian flood emergency.

## ACKNOWLEDGEMENTS

Youth and health promotion events delivered in partnership with Northern District Community Health. Art and Culture events delivered in partnership with Regional Arts Victoria.

*Left: Council united with Mallee District Aboriginal Services and Northern District Community Health in hosting National Reconciliation Week celebrations in May 2023.*

*Below: Kerang hosted the Mama Kin Spender – Sound of Your Town tour in August 2022.*







Gannawarra Shire Council is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipal district and the local community. Section 8(1) of the Act states the role of Council is “to provide good governance in its municipal district for the benefit and wellbeing of the municipal community”.

This is achieved by adhering to the following governance principles:

- Council decisions are to be made and actions taken in accordance with the relevant law;
- Priority is to be given to achieving the best outcomes for the municipal community, including future generations;
- The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;
- The municipal community is to be engaged in strategic planning and strategic decision making;
- Innovation and continuous improvement is to be pursued;

- Collaboration with other Councils and Governments and statutory bodies is to be sought;
- The ongoing financial viability of the Council is to be ensured;
- Regional, State and national plans and policies are to be taken into account in strategic planning and decision making; and
- The transparency of Council decisions, actions and information is to be ensured.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities.

The community has many opportunities to provide input into Council's decision-making processes including community consultation, public forums and the ability to make submissions to Council.

Council's formal decision-making processes are conducted through Council meetings. Council delegates most of its decision-making to Council staff. These delegations are exercised in accordance with the Act and a range of other acts and regulations.

# Our Councillors

## GANNAWARRA SHIRE COUNCIL IS DIVIDED INTO FOUR WARDS

### AVOCA

including Lake Charm, Lalbert, Benjeroop, Mystic Park and Quambatook

### MURRAY

including Koondrook, Myall and Murrabit

### PATCHELL

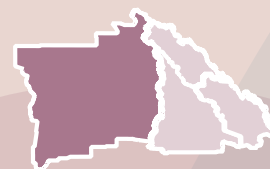
including Kerang, Mead and Macorna

### YARRAN

including Cohuna, Leitchville and Horfield



## Avoca Ward



### CR CHARLIE GILLINGHAM *Mayor*

First elected October 2016

Charlie has lived in the area for more than 50 years and operates a family farm at Lake Charm.

Charlie has a keen interest in the local environment, agriculture, community health and local sporting groups.

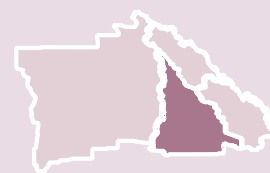
With our numerous existing assets, Charlie believes that the area we live in is very dynamic and has huge potential for further innovative agricultural pursuits, nature-based tourism opportunities, new industry, renewable energy prospects and increased residential development around our major towns, lakes and waterways.

With a proactive Council, Charlie is looking forward to working with his fellow Councillors and the community for the benefit of the whole Shire. He believes that with a common-sense approach, these goals can be achieved, and we can continue to make the Gannawarra a fantastic place for all.





## Patchell Ward



### CR JANE OGDEN Deputy Mayor

**First elected October 2020**

Jane has lived in Kerang since 2006 and is a first-term Councillor for the Gannawarra Shire Council. She is not new to Local Government, having worked for the Shire in many roles, including as Coordinator Community Engagement and Community Development Officer.

Jane was elected Deputy Mayor for a second consecutive year in November 2022 and is passionate about encouraging and supporting more rural women to run for Council.

Jane is on the Rural Councils Victoria committee, and she represents six

councils in the Rural North Central Region. She is passionate about advocating to State and Federal Government on behalf of rural councils and the issues that rural councils face.

The Circular Economy and Climate Change are high on the list of areas of advocacy and passion for Jane. She has learned how important just one person can be in making a difference to the care of our planet, by changing how we see “waste” and therefore learning to re-use, repair and recycle.

Jane is a member of the Australian Local Government Women’s Association – Victoria and she is focussed on having a positive voice for rural women.



### CR TRAVIS COLLIER

**First elected October 2020**

Since moving to Kerang in 2011, Travis has been an active member of the community in a variety of different roles.

Travis is currently on the committee of Kerang Technical High School, is Vice President of the Murrabit Netball Club, Vice President of the

Kerang Girl Guides, and is involved with the Murrabit Tennis Club, Kerang-Swan Hill Rams AFL Masters football team, Rotary Club of Kerang, Murrabit Advancement Association and the Kerang Soccer Club.

Travis is looking forward to working alongside his fellow Councillors to develop a strategic plan that makes our Shire a destination for tourists and businesses alike.



### CR KELVIN BURT

**First elected October 2020**

Kelvin has lived and worked in the Gannawarra for most of his life.

After leaving school, the family farm was his first passion. This then led him to becoming a fencing and hay carting contractor. Many other jobs followed, including wood merchant, barman, backhoe operator,

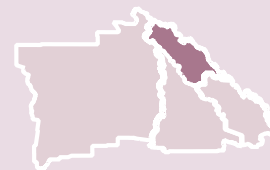
Mawsons Concrete employee and a management role with Lipps Bulk Super in Wakool.

Looking for a stable future, Kelvin returned to Mawsons, where he worked up until March 2022.

A love of the Gannawarra and a passion for the community led Kelvin to become President of the Kerang Progress Association for five years and, in 2020, a Councillor.



## Murray Ward



### CR ROSS STANTON

**First elected October 2020**

Ross was born in Cohuna and spent most of his life living and working in the Gannawarra. Ross has recently retired after 31 years with Goulburn-Murray Water.

Ross classifies himself as a volunteer, always willing to step in when help is needed. He is a life member of the Murrabit Football Club, having served previously as president of the football and

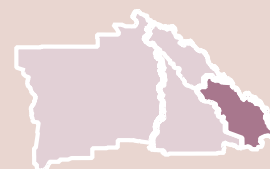
netball clubs. Ross likes to relax with a game of golf and fishing, neither successfully!

Ross believes the Gannawarra is a great place to raise a family and enjoy all the assets this area has available. He sees his role in Council as part of the wider "Gannawarra Council Team", with a focus on the strategic side of local government and looks for ways to enhance the opportunities for our youth and maintain our link to

agriculture, renewable energy and environmental based tourism.



## Yarran Ward



### CR KEITH LINK

**First elected October 2020**

Keith has been living in the Gannawarra Shire since 1976, spending the first 40 years farming.

He recently completed his Bachelor of Arts majoring in Geography which he is quite proud of considering his age and limited computer skills.

He believes Gannawarra residents are fortunate to live in a diverse region with exciting attractions, Mediterranean climate and beautiful natural landscapes.

Whilst finding being on Council stimulating and challenging, he feels that collaboratively much can be achieved for our ratepayers into the future with seemingly unlimited possibilities.



### CR GARNER SMITH

**First elected October 2020**

Garner was raised on a dairy farm in Leitchville and completed his High School Certificate (HSC) at Cohuna High School in 1989.

Garner undertook tertiary studies at Melbourne University, graduating with a Bachelor of Commerce (Honours) and undertaking a postgraduate Honours year in Economics.

Garner has had significant experience in working in politics, as an Electorate Officer for Senator Julian McGauran

and Ministerial Advisor to the Hon. Bill Baxter in the Roads and Ports portfolio. In addition, Garner was the Young Nationals State President for two years, the National Party Victoria Junior Vice President for a year, undertook a delegation to Shanghai, China as part of the Young Leaders Conference and completed a Political Exchange Tour of Japan. In 2021, Garner was elected to the Victorian Farmers Federation Water Committee.

Currently, Garner and his wife are busy running their businesses, Riverland Milk and Trading, Rural

Supplies in Cohuna and Gunbower, as well as irrigated beef farms in Cohuna and Leitchville.





# Meetings of Council

Council conducts open public meetings on the third Wednesday of each month, except for June, when the meeting is held on the fourth Wednesday of the month to avoid a clash with the Australian Local Government Association National General Assembly. Members of the community are welcome to attend these meetings and observe from the gallery or watch proceedings via a recording available the meeting on Council's website.

As part of Council's Governance Rules, there is capacity to hold Council Meetings virtually, with proceedings livestreamed via Council's website.

Council meetings also provide the opportunity for community members to submit questions to Council or provide feedback on items in line with Council's *Community Engagement Policy*.

For the 2022/23 year, Council held 16 Council Meetings – 11 monthly meetings and five Unscheduled Meetings. One of these Unscheduled Meetings was to elect the Mayor and Deputy Mayor.

## COUNCIL MEETING DATES

✓ – In attendance    A – Apology

COUNCILLOR	20/7/22	17/8/22	25/8/22	31/8/22	21/9/22	19/10/22	7/11/22	16/11/22	21/12/22	3/1/23	15/2/23	15/3/23	19/4/23	17/5/23	1/6/23	28/6/23	TOTAL
Cr Kelvin Burt	✓	✓	✓	✓	✓	✓	✓	A	✓	✓	✓	✓	A	✓	✓	A	13 of 16
Cr Travis Collier	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	A	✓	15 of 16
Cr Charlie Gillingham	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	A	✓	✓	✓	A	✓	14 of 16
Cr Keith Link	✓	✓	✓	✓	✓	✓	✓	✓	A	✓	✓	✓	✓	✓	✓	✓	15 of 16
Cr Jane Ogden	✓	✓	✓	✓	✓	✓	✓	✓	✓	A	✓	✓	✓	A	A	✓	13 of 16
Cr Garner Smith	✓	A	✓	✓	✓	✓	✓	✓	✓	A	✓	✓	✓	✓	✓	✓	14 of 16
Cr Ross Stanton	✓	✓	✓	✓	✓	✓	✓	✓	A	A	✓	✓	✓	✓	✓	✓	14 of 16

# Councillor Committee Membership

Councillor committee memberships as determined during 2022/23

COMMITTEE	COUNCILLOR
Audit and Risk Committee	Cr Gillingham and Cr Smith
Central Victorian Greenhouse Alliance (CVGA)	Cr Stanton
Community Halls Community Asset Committee	Cr Burt
Loddon Campaspe Group of Councils	Cr Gillingham (Mayor)
Municipal Association of Victoria (MAV)	Cr Collier
Municipal Fire Management Planning Committee (MFMPC)	Cr Link
Murray River Group of Councils (MRGC)	Cr Gillingham (Mayor)
Rail Freight Alliance	Cr Stanton
Rural Councils Victoria	Cr Smith
Timber Towns Victoria	Cr Smith

# Councillor Allowances and Expenses

## COUNCILLOR ALLOWANCES

On 7 March 2022, in accordance with Section 23A of the Victorian Independent Remuneration Tribunal and *Improving Parliamentary Standards Act 2019 (Vic)*, the Tribunal made the Allowance payable to Mayors, Deputy Mayors and Councillors (Victoria) Determination No. 01/2022. The allowance values took effect from 18 December 2021.

For the purpose of these allowance limits, councils are divided into four categories based on the income and population of each council. Gannawarra Shire Council is classified as a Category 1 Council.

The Category 1 Councillor allowance from 18 December 2022 was fixed at \$24,775, inclusive of any Superannuation Guarantee Contribution.

The Category 1 Deputy Mayoral allowance from 18 December 2022 was fixed at \$38,391, inclusive of any Superannuation Guarantee Contribution.

The Category 1 Mayoral allowance from 18 December 2022 was fixed at \$76,781, inclusive of any Superannuation Guarantee Contribution.

The Mayor, Deputy Mayor and Councillors have the option to be provided with internet access, a mobile telephone and a laptop. All Councillors have access to a computer, printer and fax machine at Council's offices. The Mayor is also provided with a vehicle.

## COUNCILLOR EXPENSES

In accordance with the Act, a Council must:

- Reimburse a Councillor for out-of-pocket expenses the Council is satisfied are bona fide expenses; have been reasonably incurred in the performance of the role of Councillor; and are reasonably necessary for the Councillor to perform that role.
- Provide details of all such reimbursements to the Audit and Risk Committee.
- Adopt and maintain an expenses policy in relation to the reimbursement of out-of-pocket expenses for Councillors.

Council reviewed and endorsed *Policy No. 092 – Councillor Allowances and Support* on 28 June 2023.

Council also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each Councillor.

The details of the expenses including reimbursement of expenses for each Councillor paid by Council for 2022/23 are set out as below:

	Conferences & Training Expenses	Travel Expenses	Car Mileage Expenses	IT & Communication Expenses	TOTAL
Cr. Charles Gillingham	\$3,047	-	\$12,326	\$300	\$15,672
Cr. Garner Smith	\$685	\$59	-	\$300	\$1,043
Cr. Jane Ogden	\$4,138	\$253	\$890	\$262	\$5,543
Cr. Keith Link	\$343	\$2,532	-	\$300	\$3,175
Cr. Kelvin Burt	-	-	-	\$300	\$300
Cr. Ross Stanton	\$1,249	\$2,309	-	\$300	\$3,858
Cr. Travis Collier	\$795	-	\$722	\$300	\$1,816
	<b>\$10,257</b>	<b>\$5,152</b>	<b>\$13,937</b>	<b>\$2,062</b>	<b>\$31,408</b>



## CODE OF CONDUCT

On 17 February 2021, Council reviewed and adopted *Policy No. 078 – Councillor Code of Conduct* in accordance with section 139(4) of the Act. The reviewed Councillor Code of Conduct includes four new mandatory standards of Council conduct (conduct standards) to provide greater clarity around the behaviour expected of Councillors and a consistent framework for handling complaints alleging misconduct under the Code.

The Code of Conduct documents Gannawarra Shire Councillors' commitment to working together in the best interests of the people within the municipality and to discharging their responsibilities to the best of their skill and judgement.

## CONFLICT OF INTEREST

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires Councillors to act in the public interest. When a council delegates its powers to a Council officer or a committee, the officer or committee must also act in the public interest.

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it.

Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standing agenda item for all Council meetings.

While the procedures vary depending on the role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflicts of interest.

During 2022/23, eight Councillor conflicts of interest and six Officer conflicts of interest were declared at a Council meeting.



# Our People

*Community Care Worker, Chelsea Guymer (centre) and Gateway Customer Service Officer, Penny Pay (right) with Minister for Small Business, Jaala Pulford during a Ministerial tour of Kerang during the October-December 2022 floods.*





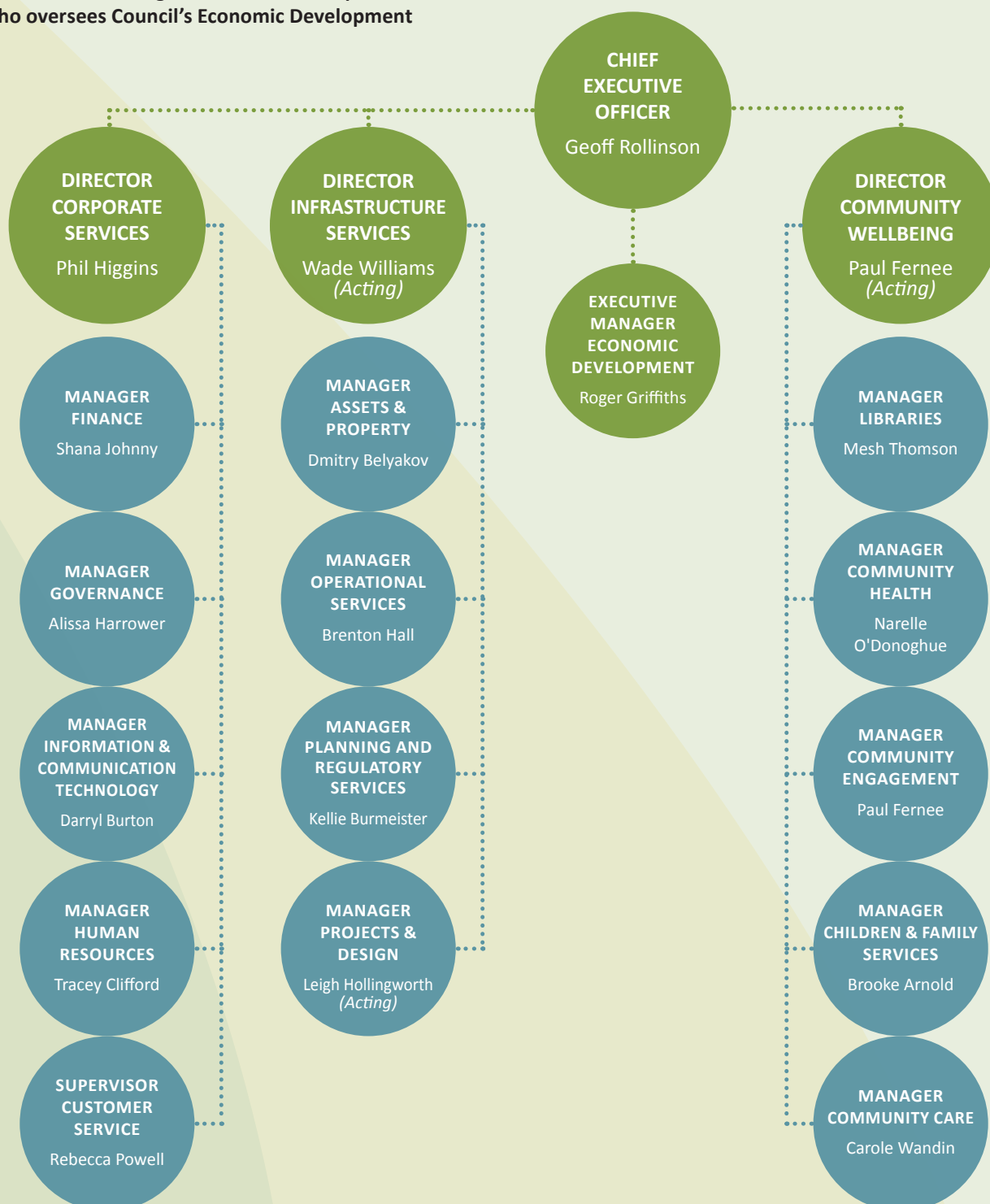
# Organisational Structure

Council has three directorates reporting to the Chief Executive Officer - Corporate Services; Community Wellbeing; and Infrastructure and Development. Each of these directorates is made up of individual units, each led by a senior officer.

An Executive Manager Economic Development, who oversees Council's Economic Development

and Tourism initiatives, also reports to the Chief Executive Officer.

The Chief Executive Officer is directly accountable to the Mayor and Councillors, who are elected by Gannawarra Shire ratepayers.



# Executive Leadership Team

## GEOFF ROLLINSON *Chief Executive Officer*

Council's former Director Infrastructure and Development, Geoff Rollinson was appointed Council Chief Executive Officer on 21 December 2022.

Geoff's earliest qualifications and experience are in agriculture. He gained extensive experience and knowledge in Local Government when working with both the former Borough and Shire of Kerang and

then the Gannawarra Shire upon amalgamation in 1995.

He has a Diploma of Civil Engineering and held the positions of Works Engineer and Manager of Operational Services with Gannawarra Shire from 1995 until he started in the Director Infrastructure and Development role in 2011.

### **Areas of responsibility:**

*Council Planning and Performance; Councillor Support; Economic Development and Tourism.*



## PHIL HIGGINS *Director Corporate Services*

Phil joined Gannawarra Shire Council as Director Corporate Services in November 2018.

Phil has worked for several councils over the past 40 years across three states, predominantly in the Director Corporate Services role.

Phil's extensive experience is supported with a Masters of

Business Administration, majoring in Finance; Bachelor of Business Local Government; and a Graduate Certificate in Business Excellence.

### **Areas of responsibility:**

*Finance and Budget; Audit; Rating and Valuation; Information Communication Technology; Governance and Risk; Human Resource Management; Records Management; Customer Service; Emergency Management.*



## WADE WILLIAMS *Acting Director Infrastructure and Development*

A career professional in the Civil & Built environment with over eight years of professional experience managing complex projects and teams in the civil industry, Wade joined Gannawarra Shire Council in 2018, working and leading the Engineering team as the Manager of Projects & Design. Wade commenced in the role of

Acting Director Infrastructure & Development in early 2023.

Wade holds a Diploma of Building Surveying, Professional Certificate in Infrastructure Financial Management, and a Post Graduate Certificate in Project Management.

### **Areas of responsibility:**

*Major Projects; Operational Services; Engineering; Waste Management; Landfill and Transfer Stations; Local Laws; Flood and Fire Management; Building; Planning; Aquatic Facilities; Climate Change Adaptation.*





## PAUL FERNEE

### *Acting Director Community Wellbeing*

Paul has been Acting Director Community Wellbeing at Gannawarra Shire Council since July 2022 after commencing in late 2019 as Manager Community Engagement.

Paul's career in Local Government has mostly been spent in rural Victorian communities, leading a variety of services including Infrastructure, Community Development and Sport and Recreation.

Paul has a strong focus on personal and professional development having achieved a Master of Business (Sport Management); Bachelor of Exercise Science; and a Graduate Diploma in Education.

#### **Areas of responsibility:**

*Community Care Services; NDIS; Maternal Child Health; Community Health; Children and Family Services; Immunisation; Community Transport; Libraries; Arts and Culture; Recreation and Aquatic Services; Environmental Health; Community Engagement and Communications.*



## ROGER GRIFFITHS

### *Executive Manager Economic Development*

Roger has over 30 years of experience working in the development sector, specialising in agricultural projects, residential and industrial developments, energy and mining and tourism related projects.

Roger has worked with Gannawarra Shire Council for the past 21 years, and facilitated the development of the Gannawarra Solar Farm - the largest integrated solar and battery facility in Australia when it was constructed.

Roger has initiated much of the strategic focus for the Gannawarra Shire, resulting in a diverse and

growing agricultural sector thanks to medicinal cannabis, free range egg farms and viticulture projects. He has guided the growth of Kerang's Tate Drive Industrial Estate and developed a prolific branding profile for the Gannawarra. Under his watch the economy has undergone significant diversity, resulting in population growth.

Roger has interests in outdoor nature-based activities, boating, music and wine making and believes in 10 years the Gannawarra will be one of the strongest rural councils in Victoria.

#### **Areas of responsibility:**

*Economic Development; Tourism.*



## MAJOR CHANGES

- Geoff Rollinson was appointed Chief Executive Officer on 21 December 2022, replacing Tom O'Reilly after Councillors decided in July 2022 to test the open market and advertise the role.
- Wade Williams was appointed Acting Director Infrastructure and Development in January

2023 after Geoff Rollinson was appointed Chief Executive Officer on 21 December 2022.

- Paul Fernee was appointed Acting Director Community Wellbeing from July 2022 to June 2023 following the resignation of former Director Community Wellbeing, Stacy Williams.

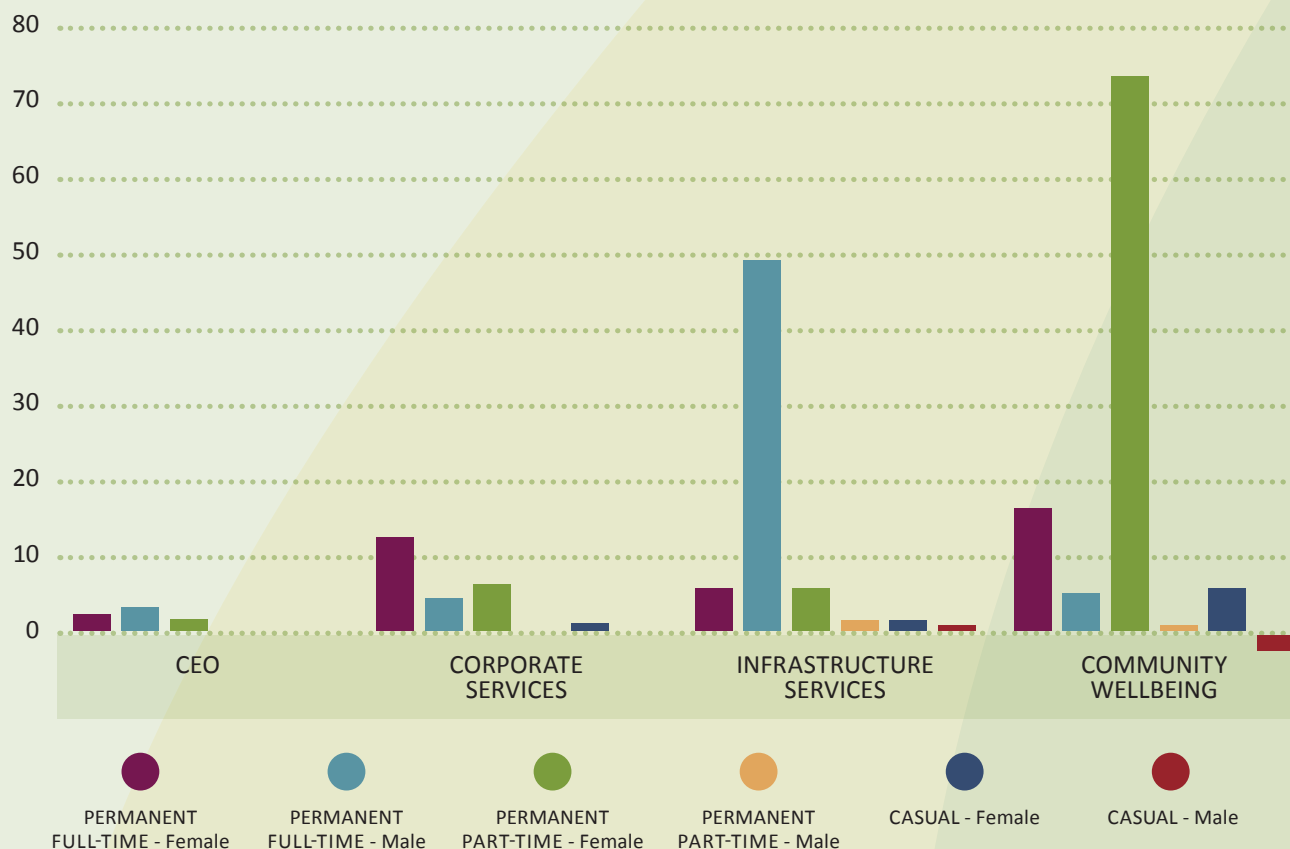
- Roger Griffiths was appointed Executive Manager Economic Development in September 2022 after being formally elevated for inclusion into the Executive Leadership Team.

# Our Workplace

Below is a summary of full-time equivalent (FTE) Council staff by organisation structure, employment type and gender.

## FTE BY GENDER, DEPARTMENT – AS OF 30 JUNE 2023

EMPLOYMENT TYPE	GENDER	CEO	CORPORATE SERVICES	INFRASTRUCTURE SERVICES	COMMUNITY WELLBEING
Permanent Full-Time	Female	2.00	12.00	6.00	16.00
Permanent Full-Time	Male	3.00	4.00	49.00	5.00
Permanent Part-Time	Female	1.68	5.42	5.66	73.90
Permanent Part-Time	Male	0.00	0.00	0.92	0.21
Casual	Female	0.00	0.58	0.91	5.60
Casual	Male	0.00	0.00	0.31	1.90
<b>Total</b>		<b>6.68</b>	<b>22.00</b>	<b>62.80</b>	<b>102.61</b>



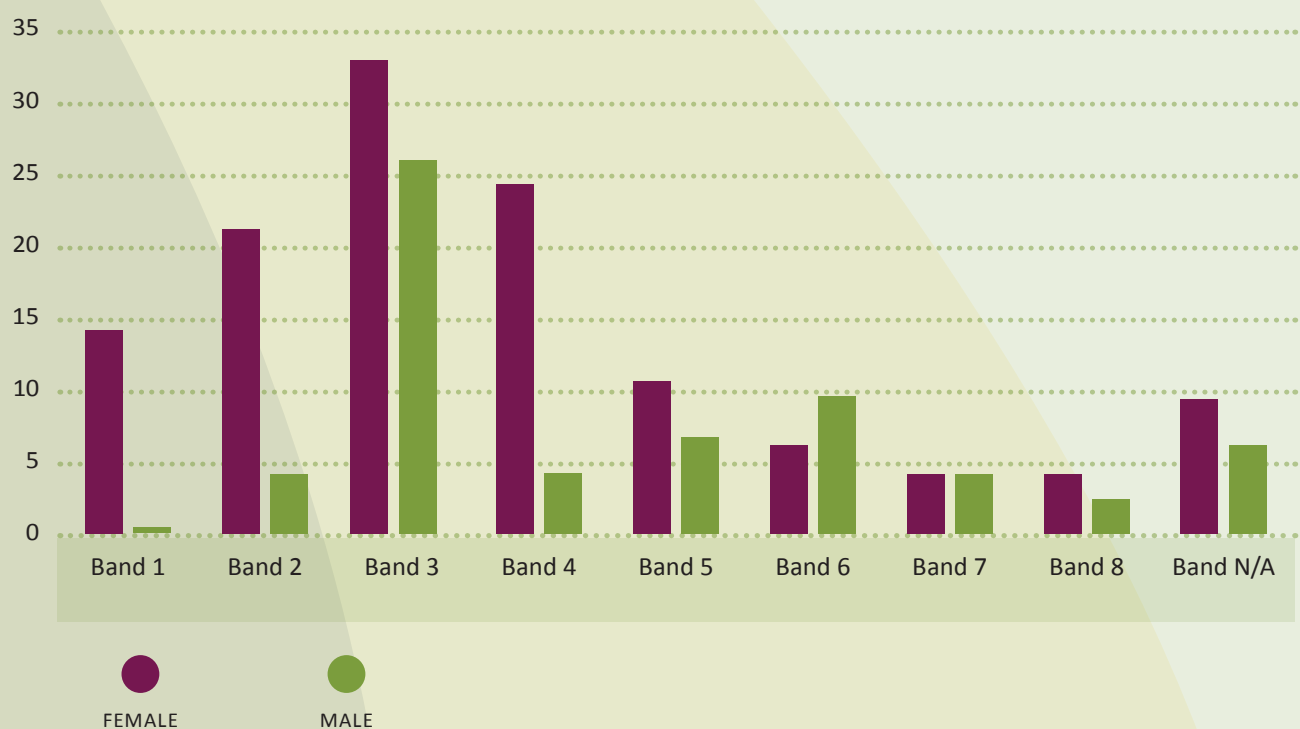


# Our Workplace

Below is a summary of the number of full-time equivalent (FTE) staff categorised by employment classification and gender.

## FTE BY BAND LEVEL, GENDER – AS OF 30 JUNE 2022

	FEMALE	MALE	TOTAL EFT
Band 1	14.64	0.22	14.86
Band 2	22.11	4.00	26.11
Band 3	33.28	26.53	59.81
Band 4	24.81	4.21	29.02
Band 5	10.79	7.00	17.79
Band 6	6.55	9.63	16.18
Band 7	4.00	4.00	8.00
Band 8	4.00	2.10	6.10
Band N/A	9.59	6.59	16.18
<b>Total</b>	<b>129.77</b>	<b>64.28</b>	<b>194.05</b>



## ENTERPRISE BARGAINING AGREEMENT

In December 2022 Council's proposed Enterprise Bargaining Agreement was approved by the Fair Work Commission. This agreement sets staff pay and conditions for the next three years.

## PROFESSIONAL DEVELOPMENT

Council's workforce plays a vital role in ensuring that Council meets current and future business needs.

Council is committed to continually developing and improving the skills and capacity of its staff by providing access to a range of professional development opportunities.

This year saw a focus on compliance training with a re-launch of Council's online training platform. Leadership skills across the organisation were enhanced with targeted training in the areas of recruitment and workplace safety. Area specific skill development continued to occur by way of certificate training with Council's Children's Services staff undertaking Certificate III and Diploma training.

Staff maintained and expanded their technical skills through a variety of online webinars and forums relevant to their fields of expertise.

## TRAINEESHIP AND WORK EXPERIENCE

Council supports pathways for local students by providing work experience and traineeship opportunities.

Council's work experience program allows for students from across the municipality to experience working in a variety of Council departments. This allows young people to see the many career opportunities available in local government and to also increase awareness of Council's operations.

During 2022/23, there was a particular focus on traineeship programs in our Children's Services area.

## EQUAL EMPLOYMENT OPPORTUNITY PROGRAM

Council is committed to the principles of equal employment opportunity and will ensure that all workplace employment matters reflect this.

Supported by various policies, new staff inductions and training, Council ensures that the work environment is respectful and free from discrimination, harassment and bullying.

## GENDER EQUALITY ACTION PLAN

As part of the *Gender Equality Act 2020*, Council has an obligation to promote gender equality, with Council's *Gender Equality Action Plan 2021-2025* underpinning this obligation.

Developed following communication and consultation with management, employees, Councillors and staff union representatives, the action plan includes the results of a workplace gender audit and strategies and measures for promoting gender equality in the workplace.

The action plan has two key strategies:

- To improve our understanding of the gender and diversity profile of our workforce; and
- To raise awareness of gender equality and intersectional gender inequality.

## WORKFORCE PLAN

As part of the *Local Government Act 2020*, Council is required to develop a workforce plan which describes Council's organisational structure, specifies projected staffing requirements for a period of at least four years, and sets out measures to seek and ensure gender equality, diversity and inclusiveness.

Adopted in December 2021, Council's *Workforce Plan 2021-2025* was developed in line with the *Growing Gannawarra – 2021-2025 Council Plan* objectives and, along with Council's *Gender Equality Action Plan 2021-2025*, will guide Council's human resource practices for the next four years.





## Health And Safety

Health and safety within our workforce is our number one priority, as it contributes to making Gannawarra a workplace of choice; a workplace where our people have a strong connection and involvement; and a place where our staff enjoy coming to work each day.

We strive to foster a safety culture that supports an incident and injury-free workplace for all employees, volunteers, contractors and visitors.

Council's Occupational Health and Safety Committee meets regularly and continues to work to make the organisation a safe and healthy place for all staff. Our committee, including staff health and safety representatives, receive regular refresher training and safety updates.

Accident and incident reporting is a standing agenda item at Management Team meetings, with data regularly reported to Council's Audit and Risk Committee in accordance with Council's risk framework.

A bimonthly staff survey was conducted up to September 2022. The survey sought feedback from staff around expectations, recognition, communication, team satisfaction, future of the organisation, workplace safety, and resources and tools available.

Council continued its proactive approach to encourage Council staff to protect themselves and others from influenza. Council provides free vaccination against influenza to its workforce on an annual basis with 43.5 per cent of staff, including casual employees, taking the opportunity to be immunized against influenza in 2022/23.

Council continues its commitment to becoming recognised under the Victorian Healthy Workplaces

Achievement Program. This Statewide health promotion program encourages best practice in workplaces around Mental Health and Wellbeing, Physical Activity, Smoking, Healthy Eating, and Alcohol and Other Drugs. Council has received recognition in four out of the five priority areas.

The following initiatives took place in support of the Healthy Workplaces Achievement Program during 2022/23:

- Consistent use of the 5 Ways to Wellbeing to promote good Mental Health and Wellbeing across the organisation and encourage self-care during the COVID-19 pandemic and October-November 2022 floods.
- Promotion of R U OK? Day in September 2022 and providing practical strategies for staff to have conversations when someone says they are not okay.
- Participation in Gannawarra Goes Orange Day in November 2022 to raise awareness about family violence.
- Participation in the Victoria Against Violence 16 Days of Activism campaign in December 2022 across all worksites.
- Council hosted an International Women's Day Breakfast in March 2023.
- Consistent promotion of the Get Active Victoria and Cook Well, Eat Well resources to support active living and healthy eating practices.

*ABOVE: Council Chief Executive Officer, Geoff Rollinson (left), Mayor Charlie Gillingham, Cr Jane Ogden and Acting Director Community Wellbeing, Paul Fernee promoted Council's support of the Victoria Against Violence 16 Days of Activism campaign in December 2022.*





# Our Performance

*Council's actions to support residents and grow the Gannawarra are guided by the Growing Gannawarra – 2021-2025 Council Plan.*



# Planning and Accountability Framework

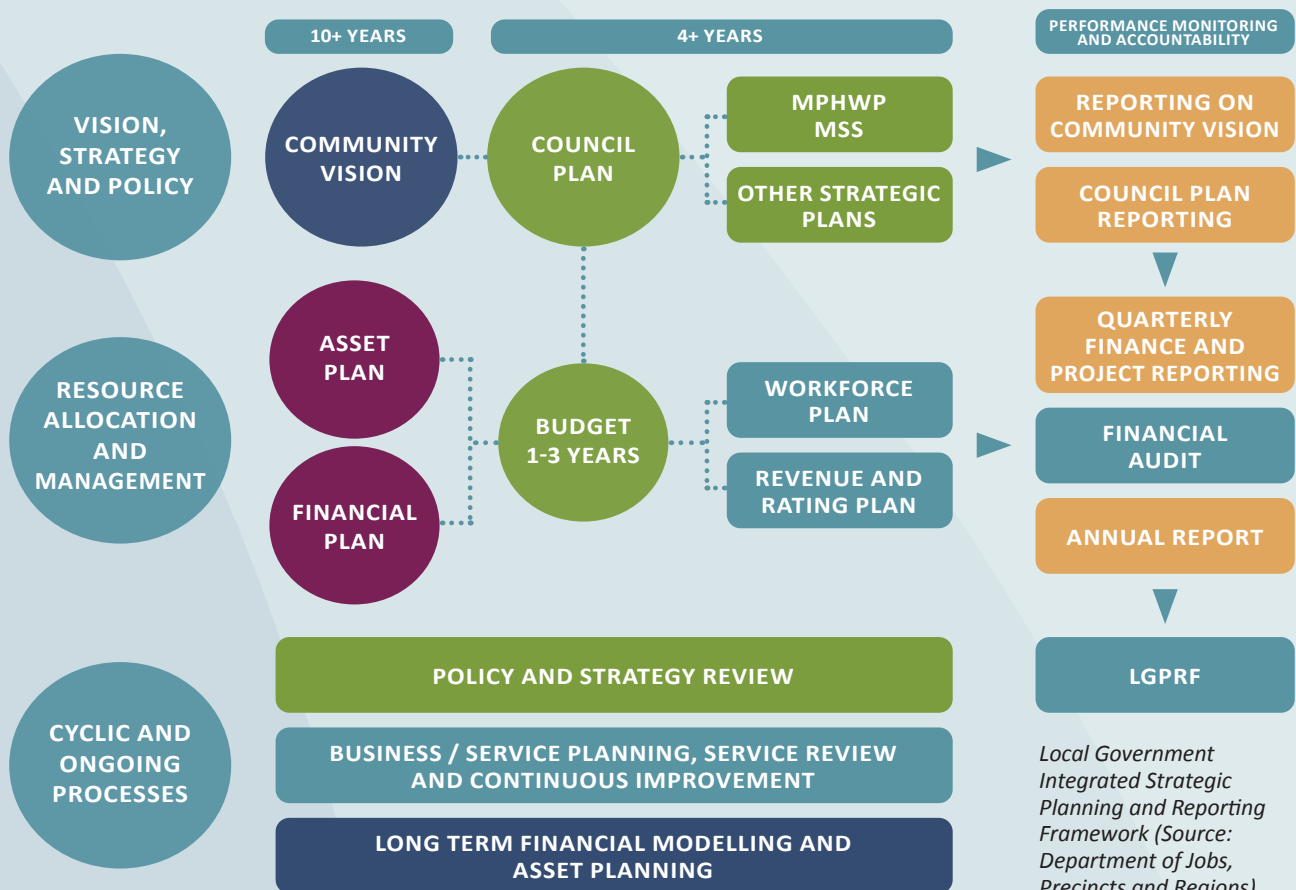
As outlined in Part 4 of the *Local Government Act 2020*, councils are required to prepare the following planning and reporting documents:

- A Community Vision for at least the next 10 financial years.
- A Council Plan for a period of at least the next four financial years after a general election in accordance with its deliberative engagement practices. This document must include;
  - The strategic direction of the Council;
  - Strategic objectives for achieving the strategic direction;
  - Strategies for achieving the objectives for a period of at least the next four financial years;
  - Strategic indicators for monitoring the achievement of the objectives;
  - A description of the Council's initiatives and priorities for services, infrastructure and amenity; and
  - Any other matters prescribed by the regulations.

- A Financial Plan for the next 10 financial years.
- An Asset Plan for at least the next 10 financial years.
- A Revenue and Rating Plan for at least the next four financial years.
- A budget for each financial year and subsequent three financial years.
- A quarterly budget report.
- An Annual Report in respect of each financial year.
- Financial Policies.

The Act also requires Councils to prepare a Workforce Plan, which includes projected staffing requirements for at least the next four years.

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback.



*Local Government Integrated Strategic Planning and Reporting Framework (Source: Department of Jobs, Precincts and Regions).*

# Growing Gannawarra 2021-2025 Council Plan

## Year 2 Action Plan Outcomes



## 2021-2025 COUNCIL PLAN YEAR 2 ACTION PLAN OUTCOMES

The *Growing Gannawarra 2021-2025 Council Plan* identifies three priority areas, each featuring a set of strategic priorities and success measures.

The three priority areas are:

### Liveability

Enhance the wellbeing and liveability of the Gannawarra through creative infrastructure and services.

### Growth

Grow the Gannawarra through a diverse and broad economy.

### Sustainability

Achieve long-term financial and environmental sustainability.

## ASSESSING OUR PERFORMANCE

The *Growing Gannawarra 2021-2025 Council Plan* is supported by an annual Action Plan for each of these three priority areas. This plan outlines the projects and initiatives that Council will undertake each year that align to the strategic priorities identified in the *Growing Gannawarra 2021-2025 Council Plan*.

This action plan is monitored on a twice annual basis, enabling Council staff to provide information on the achievement, or progress towards achievement of each action within the plan.



# Liveability

Enhance the wellbeing and liveability of the Gannawarra through creative infrastructure and services.

## Strategic Priority 1.

Improve the health, safety and wellbeing of our community through partnerships, services and programs.

Action	Measure	Status	Comments
Review Council's Family Violence Statement of Commitment	Family Violence Statement of Commitment reviewed	Completed	Endorsed at October 2022 Council Meeting.
Implement Gannawarra Free from Family Violence Action Plan	Actions within Gannawarra Free from Family Violence Action Plan implemented	Completed	Gannawarra Free from Family Violence Action Plan 2020-2022 has been reviewed and is being implemented.
Continue to implement the Gannawarra Local Agency Meeting (GLAM) Action Plan 2021- 2025 including the priorities of improving mental wellbeing (through reconciliation and resilience), working towards gender equality and preventing family violence, and tackling climate change and its impact on health and wellbeing	GLAM Action Plan number of initiatives achieved	Completed	The Gannawarra Local Agency Meeting (GLAM) Action Plan was approved by the Department of Families, Fairness and Housing. Implementation of partnership priorities is progressing.
Adopt the Gannawarra Reconciliation Action Plan in partnership with the Gannawarra Local Agency Meeting (GLAM) and Kerang Elders Group	Gannawarra Reconciliation Action Plan adopted and number of initiatives achieved	Partially completed	Engagement with the Kerang Elders Group and GLAM has occurred but has been delayed due to the recent floods. A draft Reconciliation Action Plan was submitted to Reconciliation Australia but still requires further development before adoption by Council.
Partner to deliver the Buloke Loddon Gannawarra Population Health Implementation Plan including preventative measures to improve the health priority areas of heart and respiratory health, diabetes, mental health and oral health	Number of actions from the Buloke Loddon Gannawarra Population Health Implementation Plan achieved	Completed	Council continues to partner with local agencies, including Northern District Community Health (NDCH) and the local hospitals to deliver on key actions identified.

## Strategic Priority 2.

Build unique transformational infrastructure that enhances liveability and passive and active recreation.

Action	Measure	Status	Comments
Development of Quambatook Weir Pool and Walking Tracks	Weir Pool and walking tracks completed	Partially completed	Council is working through the relevant approval process with the State Government.
Adopt Aquatic Strategy	Aquatic Strategy adopted	Completed	Gannawarra Aquatic Strategy adopted at the February 2023 Council Meeting.
Deliver the Kerang CBD development - Stage 3	Kerang CBD Development – Stage 3 commenced	Partially completed	Work commenced in May 2023, and is scheduled for completion in December 2023.
Continue to explore the feasibility of the Kerang Lakes Eco Trail with key stakeholders	Kerang Lakes Eco Trail feasibility study completed	Completed	Kerang Lakes Eco-Trail Feasibility Study completed and adopted at the February 2023 Council Meeting.

## Strategic Priority 3.

Construct a regional community wellbeing centre.

Action	Measure	Status	Comments
Development of <i>The Glasshouse @ The Gannawarra</i> designs	Glasshouse designs completed	Partially completed	Final designs anticipated to be completed by August 2023.

## Strategic Priority 4.

Respond to key community needs through innovative, commercially focused services including aged care and early childhood services.

Action	Measure	Status	Comments
Undertake Community Planning consultation to help inform Community Plans	Community Planning consultation undertaken in six townships	Partially completed	Work on the Connecting Gannawarra community planning project began in early 2023 and is scheduled to be completed in late 2023. This project involves working with six rural communities to develop local community plans.
Finalise the GROW Gannawarra and Strong Youth Strong Communities place-based projects to reduce disadvantage across the age ranges of 0-18 years	GROW Gannawarra and Strong Youth Strong Communities project frameworks established and State of Gannawarra's Children and Young People report completed	Completed	Local Strong Youth Strong Communities project regional partnership established and State of Gannawarra's Children and Young people report completed in February 2023.



# Growth

Grow the Gannawarra through a diverse and broad economy.

## Strategic Priority 1.

Facilitate infrastructure, programs and policies that support economic development and productivity, whilst considering our natural environment.

Action	Measure	Status	Comments
Continue to implement adopted Waterfront Masterplans	Kangaroo Lake North End Jetty works commenced	Completed	Work on installation of Kangaroo Lake North End Jetty began in May 2023 and scheduled for completion in July 2023. This project also includes creating a footpath that connects the jetty to a nearby amenities block area and the installation of solar lighting.

## Strategic Priority 2.

Facilitate the implementation of new energy infrastructure and energy projects.

Action	Measure	Status	Comments
Continue to advocate for delivery of KerangLink	Keranglink process confirmed with Australian Energy Market Operator (AEMO)	Completed	Ongoing advocacy efforts to secure KerangLink including meetings with Ministers in Canberra and Melbourne as part of the Murray River Group of Councils (MRGC) delegation and facilitating meetings with the Australian Energy Market Operator (AEMO).
Facilitate new energy projects in Gannawarra	Number of new or planned energy projects facilitated	Completed	Ongoing facilitation of two new wind farms. Three battery projects and new transmission infrastructure confirmed.

## Strategic Priority 3.

Advocate for improvements in digital connectivity and services.

Action	Measure	Status	Comments
Review community digital connectivity needs and map identified gaps	Digital connectivity needs reviewed and gaps mapped	Completed	A blackspot study has been completed and regular funding applications are made with service provider partners to upgrade infrastructure.
Explore options for public wifi	wifi options explored	Partially completed	Several locations have been considered, but no further work has been undertaken due to issues around unsociable activities associated with free wifi sites.

## Strategic Priority 4.

Support the creation of destinations in the Gannawarra to attract visitors to our region.

Action	Measure	Status	Comments
Implement relevant strategies that support destination development	Number of actions implemented from Tourism Strategy, Economic Development Strategy and Retail Strategy	Completed	A range of initiatives developed, including a relocate to the Gannawarra television advertising campaign and updated tourism marketing materials.
Adopt and commence implementation of the Gannawarra Arts Trail	Gannawarra Arts Trail implementation planning commenced	Partially completed	Work has commenced with the Kerang, Leitchville and Quambatook communities regarding design themes for the trail.

## Strategic Priority 5.

Continue to support existing, and facilitate diversification of agriculture to improve regional productivity through sustainable planning.

Action	Measure	Status	Comments
Continue to facilitate new industry projects which diversify agriculture	Number of new industry projects developed to diversify agriculture	Completed	A free range poultry project is planned for Kerang East, which will create 20 new jobs.
Identify new projects and technology that enhance local productivity in agriculture	New projects and technology identified	Completed	Council is working with a telecommunication company to install network infrastructure to support rural business activity in areas with limited service.

## Strategic Priority 6.

Support growth through land rezoning for future residential development opportunities.

Action	Measure	Status	Comments
Review the Gannawarra Planning Scheme	Commence the review of the Gannawarra Planning Scheme	Not started	An application was submitted to the Regional Planning Hub for assistance to undertake the Planning Scheme Review. This request was successful. It is anticipated that the review will commence in July 2023 and be completed by the end of 2023.
Review Urban and Rural Land Use Strategy	Urban and Rural Land Use Strategy review commenced	Partially completed	Consultation regarding the <i>Draft Gannawarra Urban Strategy</i> occurred during May-June 2023.



# Sustainability

Achieve long-term financial and environmental sustainability.

## Strategic Priority 1.

Generate additional revenue through new energy infrastructure and commercially viable services.

Action	Measure	Status	Comments
Continue to implement Payment in Lieu of Rates (PiLoR) certified energy farms across Gannawarra	Increased income from PiLoR	Completed	Another new PiLoR partner has been added and revenue opportunities are increasing.
Active pursuit of grants to assist in delivery of Council's capital and operational service delivery	Number of grants applied for versus successful grants	Completed	Council applied for 10 grants during 2022/23 – five of which are active projects. The five other grants are awaiting approval.
Develop a long-term business plan for Community Care Service provision	Long Term Business Plan for Community Care Service provision completed	Completed	Business Plan completed late 2022, with a decision to cease delivery of Aged and Disability services made at the June 2023 Council Meeting.

## Strategic Priority 2.

Carefully monitor expenditure to ensure value for money and monitor the long term financial plan to maintain financial sustainability.

Action	Measure	Status	Comments
Commence Rural Transformation Fund Asset Management software partnership project with Swan Hill Rural City Council and Buloke Shire Council	Project commenced	Completed	Project delivery has started. Tasks undertaken include completion of Information Technology (IT) Platform Strategy and Design documentation for the software. The project is now at procurement stage and the plan is to complete procurement and implementation stages during 2023/24.

## Strategic Priority 3.

Be a creative employer of choice through our adherence to good governance and our inclusive culture.

Action	Measure	Status	Comments
Implement the Gender Equality Action Plan	Number of actions completed from the Gender Equality Action Plan	Completed	Two Gender Impact Assessments completed. Human Resources (HR) system under review to collate gender composition requirements. Flexible work arrangements in place. Training on recruitment undertaken.

## Strategic Priority 4.

Support community resilience through climate adaptation, clean energy, environmental sustainability and waste management programs.

Action	Measure	Status	Comments
Continue to work with regional groups on the rollout of the Food Organics, Garden Organics (FOGO) system to reduce waste to landfill	FOGO rollout plan developed in line with the Regional Plan	Completed	An implementation plan for FOGO throughout the municipality will be enacted in 2023/24. This plan will detail delivery of the service and future education and consultation planning.
Continue to implement the Gannawarra Community Resilience Plan in partnership with the Gannawarra Community Resilience Committee to support the community through rural change post COVID-19 pandemic	Community Resilience Action Plan reviewed and implemented	Completed	In response to the October-December 2022 floods, agencies came together to develop the Gannawarra Municipal Recovery Plan. Agencies which make up the Gannawarra Community Resilience Committee have started implementing actions and will continue to do so during 2023/24.
Develop Council's Climate Change Adaptation and Mitigation Plan, which considers impacts on health and wellbeing	Climate Change Adaptation Plan to be completed	Complete	<i>Climate Adaptation and Mitigation Strategy</i> adopted at March 2023 Council Meeting.



# Local Government Performance Reporting Framework

## WHAT IS THE LOCAL GOVERNMENT PERFORMANCE REPORTING FRAMEWORK?

The Local Government Performance Reporting Framework is a mandatory system of performance reporting for all Victorian councils. It ensures that councils are measuring and reporting on their performance in a consistent way to promote

transparency and accountability in the local government sector.

The framework is made up of various measures from a range of service areas, including roads, planning, animal management and waste. It is complemented by a Governance and Management checklist of 24 items, which shows the policies, plans and procedures in place at each council. Together, they build a comprehensive picture of council performance.



**ABOVE:** Nine Children's Services staff completed their Certificate III and Diploma of Early Childhood Education and Care during 2022/23.



## AQUATIC FACILITIES

Provision of indoor and outdoor aquatic facilities to the community and visitors for wellbeing, water safety, sport and recreation.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Service Standard</b>					
<i>Health inspections of aquatic facilities</i>	1.00	1.00	1.00	1.00	Gannawarra Shire Council operates one indoor aquatic and two outdoor seasonal aquatic facilities. All three facilities were inspected during the reporting period.
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
<b>Utilisation</b>					
<i>Utilisation of aquatic facilities</i>	3.45	3.27	3.03	3.59	Utilisation of Council aquatic facilities has increased by 18.47% in 2022/2023. The increase has come after previous years of reduced closures due to COVID-19 lockdowns and staffing shortages.
[Number of visits to aquatic facilities / Municipal population]					
<b>Service Cost</b>					
<i>Cost of aquatic facilities</i>	\$10.96	\$12.31	\$17.01	\$11.36	2021/2022 incorrectly included depreciation which was not a direct cost. This has impacted the consistency of figures to 2022/2023.
[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]					





## ANIMAL MANAGEMENT

Provision of animal management and responsible pet ownership services to the community including monitoring, registration, enforcement and education.

SERVICE PERFORMANCE INDICATORS					
Service/ <i>indicator</i> /measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Timeliness</b>					
<i>Time taken to action animal management requests</i>	1.74	2.14	2.96	1.96	Council Local Laws Officers continue to respond to animal management requests making it their priority. The average response time is less than two days and this shows their commitment to helping the community.
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]					
<b>Service Standard</b>					
<i>Animals reclaimed</i>	19.66%	26.40%	29.85%	25.18%	A total of 282 animals were collected by Council officers in 2022/23, of which 113 were rehomed and 71 released back to their owners.
[Number of animals reclaimed / Number of animals collected] x100					
<i>Animals rehomed</i>	75.64%	79.20%	70.15%	40.07%	A total of 282 animals were collected by Council officers in 2022/23, of which 113 were rehomed and 71 released back to their owners. There has been an increase in the number of wild cats being trapped which required destruction.
[Number of animals rehomed / Number of animals collected] x100					



## ANIMAL MANAGEMENT

Provision of animal management and responsible pet ownership services to the community including monitoring, registration, enforcement and education.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Service Cost</b>					
<i>Cost of animal management service per population</i>	\$10.02	\$9.54	\$10.26	\$8.71	The cost of animal services was reduced significantly due to staff vacancies and reduced access to areas due to the October-December 2022 floods.
[Direct cost of the animal management service / Number of registered animals]					
<b>Health and Safety</b>					
<i>Animal management prosecutions</i>	0.00%	0.00%	0.00%	0.00%	There were no animal management prosecutions in 2022/23.
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100					





## FOOD SAFETY

Provision of food safety services to the community including registrations, education, monitoring, inspections and compliance.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Timeliness</b>					
<i>Time taken to action food complaints</i>	0.00	1.00	1.00	1.00	Council received a total of four food complaints in 2022/23 and all were actioned within 24 hours.
[Number of days between receipt and first response action for all food complaints / Number of food complaints]					
<b>Service Standard</b>					
<i>Food safety assessments</i>	100.00%	12.86%	100.00%	97.47%	All registered Class 1 and Class 2 food premises received annual inspections. However, two recently registered Class 2 premises are yet to receive their annual inspections.
[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i> ] x100					
<b>Service Cost</b>					
<i>Cost of food safety service</i>	\$305.08	\$378.57	\$227.95	\$256.12	An increase in the cost of the food safety service is attributed to an increase in Environmental Health Officer resources directed to this service.
[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i> ]					
<b>Health and Safety</b>					
<i>Critical and major non-compliance outcome notifications</i>	0.00%	100.00%	100.00%	0.00%	Council has implemented a risk-based food safety assessment approach to achieve compliance. This has led to a reduction in major and critical non-compliances and there has been no non-compliances in 2022/23.
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major noncompliance notifications about a food premises] x100					



## GOVERNANCE

Provision of good governance to the community including making and implementing decisions with reference to community engagement, policy frameworks and agreed practice.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Transparency</b>					
<i>Council decisions made at meetings closed to the public</i>	2.94%	3.42%	2.94%	10.32%	There has been an increased number of decisions made at meetings closed to the public during this reporting period. These matters include CEO employment matters and decisions regarding the future of Council's Community Care Services.
[Number of Council resolutions made at Ordinary or Special Meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at Ordinary or Special Meetings of Council or at meetings of a special committee consisting only of Councillors] x100					
<b>Consultation and Engagement</b>					
<i>Satisfaction with community consultation and engagement</i>	43.00	56.00	46.00	49.00	The Community Satisfaction Survey results showed greater improvements in the satisfaction of community consultation over the past few years and Council remains committed to working with and listening to our communities.
Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement					
<b>Attendance</b>					
<i>Councillor attendance at Council Meetings</i>	91.21%	94.05%	98.90%	90.18%	There has been a slight reduction in Councillor attendance at Council meetings.
[The sum of the number of Councillors who attended each Ordinary and Special Council Meeting / (Number of Ordinary and Special Council Meetings) × (Number of Councillors elected at the last Council general election)] x100					





## GOVERNANCE

Provision of good governance to the community including making and implementing decisions with reference to community engagement, policy frameworks and agreed practice.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
Service Cost					
Cost of elected representation	\$43,818.96	\$36,020.55	\$41,335.36	\$51,109.32	There has been a 23.65% increase in the cost of elected representation since last year. This increase is attributed to the recruitment of the Chief Executive Officer, increase in Councillor allowance as per the Victorian Independent Remuneration Tribunal, and increase in Councillor training.
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]					
Satisfaction					
Satisfaction with Council decisions	39.00	55.00	46.00	48.00	The Community Satisfaction Survey showed increasing satisfaction over the past 12 months with Council decisions, and this remains steady.
Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community					



## LIBRARIES

Provision of print and digital based resources to the community in a variety of formats including collection services, e-services, research tools and interactive learning programs.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Utilisation</b>					
<i>Physical library collection usage</i>	1.64	1.23	1.39	1.32	The slight decrease in the library collection usage can be attributed to the period that the library was closed due to the floods and patrons were also isolated from visiting Council's library services.
[Number of library collection item loans / Number of library collection items]					
<b>Resource Standard</b>					
<i>Recently purchased library collection</i>	38.51%	34.93%	32.17%	34.17%	There has been a slight increase in purchasing new items for the collection in 2022/23. Gannawarra Library Service is still committed to increase the standard of its collection and withdrawing older stock.
[Number of library collection items purchased in the last five years / Number of library collection items] x100					
<b>Participation</b>					
<i>Active library borrowers in municipality</i>	16.65%	13.50%	11.47%	10.80%	There continues to be a reduction in active library borrowers which can still be attributed to the closure of library services across Gannawarra Shire during the recent floods. Gannawarra Library Service is committed to increasing library membership through advertising campaigns across the municipality.
[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100					
<b>Service Cost</b>					
<i>Cost of library service per population</i>	\$54.65	\$57.04	\$61.36	\$65.03	The increase to library services can be attributed to a rise in internal plant costs, cleaning costs and an increase to labor costs. There was also a delay of lease payments to Quambatook, with two years worth of rent paid were paid in the one financial year.
[Direct cost of the library service / Population]					





## MATERNAL AND CHILD HEALTH

Provision of universal access to health services for children from birth to school age and their families including early detection, referral, monitoring and recording of child health and development.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Service Standard</b>					
<i>Infant enrolments in the MCH service</i>	101.28%	101.02%	101.09%	105.62%	Infant enrolments in the Maternal and Child Health Services has remained high, with a small increase throughout 2023.
[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100					
<b>Service Cost</b>					
<i>Cost of the MCH service</i>	\$81.64	\$84.92	\$92.36	\$107.64	There was an increase in cost to operate the MCH Service due to an increase in service delivery and the use of casual nurses to cover vacancies.
NOTE: Cost of the MCH service / Hours worked by MCH nurses					
<b>Participation</b>					
<i>Participation in the MCH service</i>	86.88%	85.60%	80.77%	88.56%	Participation in Maternal and Child Health Service has increased in 2023 as service restrictions from previous years have ceased and staff have re-engaged with families on a more regular basis.
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100					
<b>Participation</b>					
<i>Participation in the MCH service by Aboriginal children</i>	100.00%	97.37%	83.33%	95.56%	Participation in the Maternal and Child Health Service by Aboriginal children increased during 2023 as staff continue to strengthen partnerships with local Aboriginal services to provide a safe environment for all families to attend.
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100					
<b>Satisfaction</b>					
<i>Participation in 4-week Key Age and Stage visit</i>	101.28%	94.90%	105.43%	102.25%	Participation in the 4-week Key Age and Stage visit remains high and consistent with the previous year.
[Number of 4-week key age and stage visits / Number of birth notifications received] x100					



## ROADS

Provision of a network of sealed local roads under the control of the municipal council to all road users.

SERVICE PERFORMANCE INDICATORS					
Service/ <i>indicator</i> /measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
Satisfaction of Use					
<i>Sealed local road requests</i>	9.21	12.67	36.85	50.00	Sealed local road requests has increased by 35.68%, which in particular is due to October-December 2022 floods and residents' concerns regarding the conditions of sealed roads. Council is aware that residents find it difficult to ascertain a Council maintained road as compared to roads maintained by other authorities.
[Number of sealed local road requests / Kilometres of sealed local roads] x100					
Condition					
<i>Sealed local roads maintained to condition standards</i>	99.42%	99.50%	99.42%	90.72%	The length of sealed local roads maintained to condition standards has decreased this year by 8.75% which is primarily due to the recent floods during October-December 2022. Council is reviewing deteriorated roads on a case-by-case basis and prioritising the works to address the worst affected roads as a priority.
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100					
Service Cost					
<i>Cost of sealed local road reconstruction</i>	\$44.30	\$37.46	\$38.41	\$42.51	Cost of road reconstruction has increased due to the increase in fuel which had a flow on effect across all costs associated with doing these works.
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]					
SERVICE PERFORMANCE INDICATORS					





## ROADS

Provision of a network of sealed local roads under the control of the municipal council to all road users.

Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Service Cost</b>					
<i>Cost of sealed local road resealing</i>	\$5.42	\$4.80	\$4.52	\$4.65	The cost of fuel has caused an increase in the cost of materials and equipment required to complete resealing works.
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					
<b>Satisfaction</b>					
<i>Satisfaction with sealed local roads</i>	47.00	54.00	50.00	41.00	Sealed local road requests has increased by 35.68%, which in particular is due to the recent floods during October-December 2022 and residents' concerns regarding the conditions of sealed roads. Council is aware that residents find it difficult to ascertain a Council maintained road as compared to roads maintained by other authorities.
[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]					



## STATUTORY PLANNING

Provision of land use and development assessment services to applicants and the community including advice and determination of applications.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Timeliness</b>					
<i>Time taken to decide planning applications</i>	37.00	33.00	64.00	63.00	The time taken to decide planning applications has remained steady.
[The median number of days between receipt of a planning application and a decision on the application]					
<b>Service Standard</b>					
<i>Planning applications decided within required time frames</i>	88.52%	90.75%	64.75%	66.67%	Planning applications decided within the required time frames has remained steady.
[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100					
<b>Service Cost</b>					
<i>Cost of statutory planning service</i>	\$1,851.17	\$1,533.56	\$1,880.64	\$2,553.27	The cost of the statutory planning service increased significantly due to a complex VCAT hearing which required specialist legal representation over a number of days. A decision has not been made on this appeal to date.
[Direct cost of the statutory planning service / Number of planning applications received]					
<b>Decision Making</b>					
<i>Council planning decisions upheld at VCAT</i>	0.00%	0.00%	0.00%	0.00%	No VCAT decisions were received during the 2022/23 financial year.
[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100					



## WASTE COLLECTION

Provision of kerbside waste collection service to the community including garbage and recyclables.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Satisfaction</b>					
<i>Kerbside bin collection requests</i>	42.18	90.42	107.18	230.84	There has been a significant increase in bin collection requests and enquiries from 573 in 2021/22 to 1,247 in 2022/23. This high number of enquiries is mainly attributed to extra waste collections requested during the flood periods in October and November 2022. During these two months Council received 486 enquiries. On average, Council received around 64 enquiries per month during 2022/23.
[Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000					
<b>Service Standard</b>					
<i>Kerbside collection bins missed</i>	2.51	2.57	2.21	3.48	There has been a significant increase in kerbside collection bins being missed. This is attributed to the period of time when Contractors could not access properties due to the floods.
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000					
<b>Service Cost</b>					
<i>Cost of kerbside garbage bin collection service</i>	\$61.51	\$65.58	\$71.06	\$109.25	The cost of kerbside garbage bin collection has increased significantly because of the diversion of waste from council owned landfill to Patho Landfill (private operator). It is also noted that the prior year did not include EPA levies paid on Council-owned landfills.
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]					
SERVICE PERFORMANCE INDICATORS					





## WASTE COLLECTION

Provision of kerbside waste collection service to the community including garbage and recyclables.

Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
<b>Service Cost</b>					
<i>Cost of kerbside recyclables collection service</i>	\$41.97	\$42.11	\$70.24	\$51.56	The cost of kerbside recycling collection service has gone down due to reduction in tonnage. It is also noted that the prior year's data included tonnage received at the transfer stations.
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					
<b>Waste Diversion</b>					
<i>Kerbside collection waste diverted from landfill</i>	37.15%	44.88%	37.99%	36.50%	The percentage of waste from kerbside collection being diverted from landfill has not changed materially from that reported last year and it continues to remain steady.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					

# Governance and Management Checklist

	GOVERNANCE AND MANAGEMENT ITEM	YES/NO	DATE IF YES (single item date)	DATE IF YES (multiple items/ dates)	REASON FOR 'NO' RESPONSE
GC1	<b>Community engagement policy</b>	YES	17/02/2021		
GC2	<b>Community engagement guidelines</b>	YES	17/02/2021		
GC3	<b>Financial Plan</b>	YES	20/10/2021		
GC4	<b>Asset Plan</b>	YES	15/06/2022		
GC5	<b>Revenue and Rating Plan</b>	YES	16/06/2021		
GC6	<b>Annual budget</b>	YES	28/06/2023		
GC7	<b>Risk policy</b>	YES	21/07/2021		
GC8	<b>Fraud policy</b>	YES	18/05/2022		
GC9	<b>Municipal emergency management plan</b>	YES	19/05/2020		
GC10	<b>Procurement policy</b>	YES	15/12/2021		
GC11	<b>Business continuity plan</b>	YES	17/10/2022		
GC12	<b>Disaster recovery plan</b>	YES	31/03/2022		
GC13	<b>Risk management framework</b>	YES	25/04/2022		
GC14	<b>Audit and Risk Committee</b>	YES	19/08/2020		

	GOVERNANCE AND MANAGEMENT ITEM	YES/NO	DATE IF YES (single item date)	DATE IF YES (multiple items/ dates)	REASON FOR 'NO' RESPONSE
GC15	<b>Internal audit</b>	NO			An internal auditor was appointed up until December 2020. Council has adopted a more targeted internal audit program focussing on efficiency and business gains. Auditors are appointed on an individual case by case scenario based on experience and qualifications in the relevant field of the audit.
GC16	<b>Performance reporting framework</b>	YES	6/12/2021		
GC17	<b>Council Plan report</b>	YES	7/02/2022	Council Report February 2023	
GC18	<b>Quarterly budget reports</b>	YES		Quarterly Budget Report Council Dates 16/11/2022, 15/02/2023, 17/05/2023	
GC19	<b>Risk reporting</b>	YES		Risk Reports to Council on 19/10/2022, 15/03/2023, 28/06/2023	
GC20	<b>Performance reporting</b>	NO			Council does not undertake six-monthly reports due to resource constraints.
GC21	<b>Annual report</b>	YES	19/10/2022		
GC22	<b>Councillor Code of Conduct</b>	YES	17/02/2021		
GC23	<b>Delegations</b>	YES	30/06/2023		
GC24	<b>Meeting procedures</b>	YES	17/08/2022		



# Audit And Risk Management

## AUDIT AND RISK COMMITTEE

The Audit and Risk Committee's role is to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment.

Council's five-member Audit and Risk Committee consists of three independent members – John Campbell, Laura Conti (from May 2023), Bradley Tarr (July 2022 to March 2023) and Francis Crawley - and two Councillor representatives, being Cr Charlie Gillingham and Cr Garner Smith.

Independent members are appointed for a three-year term. The Chair must be an independent member and is elected by the committee.

The Audit and Risk Committee meets at least quarterly, with five meetings held during 2022/23. The Victorian Auditor-General's Office (VAGO) audit service provider and the Chief Executive Officer and Director Corporate Services are invited to attend all Audit and Risk Committee meetings. Other management representatives attend as required to present reports.

Recommendations and outcomes from each Audit and Risk Committee meeting are subsequently reported to and considered by Council.

## INTERNAL AUDIT

Council's internal audit function provides independent and objective assurance to the Audit and Risk Committee that appropriate processes and controls are in place across Council.

Since 2020, the approach for the internal audit function has changed to focus on strategic business reviews. An annual internal audit plan was developed for 2022/23, with the focus being on the following reviews:

- Operational Services review
- Plant and Fleet utilisation
- Fringe Benefits Tax (FBT)
- Long Day Care Business Review
- Asset Valuations

## EXTERNAL AUDIT

Council is externally audited by the Victorian Auditor-General's Office (VAGO). The annual external audit of Council's Financial Statements and Performance Statement for 2022/23 was conducted by the VAGO appointed audit service provider, RSD Audit.

## RISK MANAGEMENT

Council officers continue to encourage and provide support for proactive and embedded risk management throughout the organisation.

During 2022/23, Council's Audit and Risk Committee received four Risk Management Reports, in accordance with Council's Risk Management framework (Council Opportunity and Risk Evaluator – CORE).

No CORE assessments were undertaken however several risk assessments were undertaken prior to the addition of each project to the Capital Works Program during preparation of Council's proposed 2023/24 Budget.

Council's Business Continuity Plan was activated once during 2022/23. Regular reviews were undertaken on both the Plan and department sub-plans.

# Statutory Information

The following information is provided in accordance with legislative and other requirements applying to Council.

## DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

The following prescribed documents were available for public inspection, or copies of the documents were able to be obtained at 47 Victoria Street, Kerang:

- A document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by any Councillor or member of Council staff in the previous 12 months.
- Agendas for, and minutes of, Council Meetings other than those agendas and minutes relating to part of a meeting which was closed to members of the public under the Act and are confidential information within the meaning of Section 3(1) of the Act.
- A register of delegations including the date on which the last review took place.
- A document containing details of all leases involving land which were entered into by the Council as lessor, including the lessee and the terms and the value of the lease.
- A register of authorised officers appointed under that section.
- A list of donations and grants made by the Council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant.

## BEST VALUE

Council is committed to the principles of the Business Excellence Framework, which is an integrated leadership and management system that describes the elements essential to sustainable organisational excellence.

The objective of Business Excellence is to use quality management principles and tools in business management with the goal of improving performance based on customer focus, stakeholder value and process management. Council has integrated these principles into its everyday organisational environment.

Council adopted the *Growing Gannawarra - 2021-2025 Council Plan* to define the goals of the organisation over a four-year period as required by the *Local Government Act 2020*. The *Growing Gannawarra - 2021-2025 Council Plan* contains three goals, each featuring strategic priorities and success measures:

- Liveability
- Growth
- Sustainability

Council progressively monitors the provision of best practice service against success indicators using reports provided by the Executive Leadership Team. Shortfalls against these indicators can then be seen as areas for improvement.

## CARERS RECOGNITION

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on its care measurement obligations under Section 11 of that Act.

Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012*. Council has promoted the principles of that Act to people in care relationships who receive Council services, to people in care relationships, and to the wider community by:

- Facilitating a monthly Carers Group;
- Recognising National Carers Week;
- Providing respite services to carers;
- Distributing information through Council services and community newsletters; and
- Working in partnership with other organisations and community groups.

## CONTRACTS

Council invited tenders or sought Expressions of Interest under its *Procurement Policy* for the following tenders during 2022/23:

Quarry Expansion Feasibility Study	\$79,016
Kangaroo Lake Jetty Upgrade	\$283,438
Kerang Stormwater Pump Upgrade	\$245,702
Kerang Children's Centre / Cohuna Preschool Outdoor Playspace Redevelopment	\$387,978
Flood Recovery Works - Roads, Drainage and Associated Works	Schedule of Rates
Kerang CBD Upgrade – Stage 3	\$2,312,179
External Project Manager Services	Schedule of Rates
Pavement/Kerb/Infrastructure Condition Assessment	To be awarded in 2023/24
Wet & Dry Plant Hire and Civil Works	Schedule of Rates

## DISABILITY ACTION PLAN

In accordance with Section 38 of the *Disability Act 2006*, Council is required to report on the implementation of its Disability Action Plan in the Annual Report.

During 2022/23, Council continued enacting its *Social Inclusion Strategy 2019-2023*, which was adopted by Council in February 2019. This strategy is Council's commitment to reducing barriers for groups most at risk of being excluded from the community. This includes those with disability, who are culturally or linguistically diverse, who are Indigenous, who identify as LGBTIQ+, young people, older people and community members facing socio-economic disadvantage.

The strategy was developed with input from the community, service providers and Council staff. It incorporates an implementation plan with actions to be completed across the life of the strategy.

## DOMESTIC ANIMAL MANAGEMENT PLAN

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare and implement a Domestic Animal Management Plan (DAM Plan) every four years, and evaluate its implementation in the Annual Report.

Highlights during 2022/23 include:

- Working with local veterinary clinics to encourage responsible pet ownership; and
- Continued rehousing of surrendered domestic animals the community could no longer care for.

## FOOD ACT MINISTERIAL DIRECTIONS

In accordance with *Section 7E of the Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its Annual Report.

No Ministerial Directions were received by Council during 2022/23.

## FREEDOM OF INFORMATION

The *Freedom of Information Act 1982* provides individuals and organisations with a general right of access to information held by the Gannawarra Shire Council. It also provides a right of appeal to the Victorian Information Commissioner to review decisions to refuse access to information.

Requests for access to information under the *Freedom of Information Act 1982* should be lodged on the FOI application form and sent to the Freedom of Information Officer, Gannawarra Shire Council, PO Box 287, Kerang VIC 3579.

Whilst several requests for documents were received, there were no valid Freedom of Information requests received during 2022/23.

## PROTECTED DISCLOSURE PROCEDURES

In accordance with Section 69 of the *Protected Disclosure Act 2012*, a Council must include in its Annual Report information about how to access the procedures established by the Council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosure complaints investigated during the financial year.

The *Protected Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are outlined in *Policy No. 107 - Public Interest Disclosure*, which is publicly available on Council's website.

During 2022/23, no disclosures were notified to Council officers appointed to receive disclosures, or to the Independent Broad-based Anti-corruption Commission (IBAC).

## ROAD MANAGEMENT ACT MINISTERIAL DIRECTION

In accordance with Section 22 of the *Road Management Act 2004*, a Council must publish a copy or summary of any Ministerial direction in its Annual Report.

No Ministerial Directions were received by Council during 2022/23.

## INFRASTRUCTURE AND DEVELOPMENT CONTRIBUTIONS

In accordance with Section 46GM and 46QD of the *Planning and Environment Act 1987*, a Council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in a Council's Annual Report.

No infrastructure and development contributions were received by Council in 2022/23.





# Financial Statements

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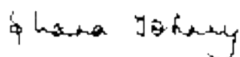
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## Certification of the Financial Statements

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Shana Johnny, CPA

**Principal Accounting Officer**

**Dated : 25 September 2023**

**Kerang**

In our opinion the accompanying financial statements present fairly the financial transactions of Gannawarra Shire Council for the year ended 30 June 2023 and the financial position of the Council as at that date.

At the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.

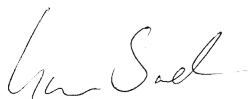


Charlie Gillingham

**Councillor**

**Dated : 25 September 2023**

**Kerang**



Garner Smith

**Councillor**

**Dated : 25 September 2023**

**Kerang**



Geoff Rollinson

**Chief Executive Officer**

**Dated : 25 September 2023**

**Kerang**



## Independent Auditor's Report

### To the Councillors of Gannawarra Shire Council

<b>Opinion</b>	<p>I have audited the financial report of Gannawarra Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2023</li> <li>• comprehensive income statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• statement of cash flows for the year then ended</li> <li>• statement of capital works for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• certification of the financial statements.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2023 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

**Auditor's  
responsibilities  
for the audit of  
the financial  
report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.





## Comprehensive Income Statement For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>Income/Revenue</b>			
Rates and charges	3.1	14,558	13,935
Statutory fees and fines	3.2	396	409
User fees	3.3	2,795	2,910
Grants - operating	3.4	17,543	10,924
Grants - capital	3.4	3,074	7,552
Contributions - monetary	3.5	37	90
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	254	360
Other income	3.7	4,835	4,432
<b>Total income/revenue</b>		<b>43,492</b>	<b>40,612</b>
<b>Expenses</b>			
Employee costs	4.1	19,211	17,374
Materials and services	4.2	10,962	8,620
Depreciation	4.3	7,075	6,381
Bad and doubtful debts - allowance for impairment losses	4.4	133	176
Borrowing costs	4.5	13	18
Other expenses	4.6	314	303
<b>Total expenses</b>		<b>37,708</b>	<b>32,872</b>
<b>Surplus for the year</b>		<b>5,784</b>	<b>7,740</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation increment	6.1	31,901	27,642
<b>Total other comprehensive result</b>		<b>31,901</b>	<b>27,642</b>
<b>Total comprehensive result</b>		<b>37,685</b>	<b>35,382</b>

The above comprehensive income statement should be read in conjunction with the accompanying notes.

## Balance Sheet As at 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1 (a)	16,071	13,110
Trade and other receivables	5.1 (c)	3,322	2,961
Other financial assets	5.1 (b)	12,147	5,709
Inventories	5.2 (a)	378	356
Prepayments	5.2 (b)	249	277
Other assets	5.2 (b)	195	22
<b>Total current assets</b>		<b>32,362</b>	<b>22,435</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.1	277,721	247,644
Investment property	6.2	1,030	1,030
<b>Total non-current assets</b>		<b>278,751</b>	<b>248,674</b>
<b>Total assets</b>		<b>311,113</b>	<b>271,109</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3 (a)	2,507	1,391
Trust funds and deposits	5.3 (b)	430	559
Provisions	5.5	6,138	3,707
Unearned income	5.3 (c)	5,246	5,466
Interest-bearing liabilities	5.4	102	95
<b>Total current liabilities</b>		<b>14,423</b>	<b>11,218</b>
<b>Non-current liabilities</b>			
Provisions	5.5	710	1,494
Interest-bearing liabilities	5.4	53	155
<b>Total non-current liabilities</b>		<b>763</b>	<b>1,649</b>
<b>Total liabilities</b>		<b>15,186</b>	<b>12,867</b>
<b>Net assets</b>		<b>295,927</b>	<b>258,242</b>
<b>Equity</b>			
Accumulated surplus		108,109	102,325
Revaluation Reserves	9.1	187,818	155,917
<b>Total Equity</b>		<b>295,927</b>	<b>258,242</b>

The above balance sheet should be read in conjunction with the accompanying notes.

## Statement of Changes in Equity For the Year Ended 30 June 2023

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000
<b>2023</b>				
Balance at beginning of the financial year		258,242	102,325	155,917
Surplus for the year		5,784	5,784	-
Net asset revaluation increment	6.1	31,901	-	31,901
<b>Balance at end of the financial year</b>		<b>295,927</b>	<b>108,109</b>	<b>187,818</b>

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000
<b>2022</b>				
Balance at beginning of the financial year		222,860	94,585	128,275
Surplus for the year		7,741	7,740	-
Net asset revaluation increment		27,642	-	27,642
<b>Balance at end of the financial year</b>		<b>258,242</b>	<b>102,325</b>	<b>155,917</b>

The above statement of changes in equity should be read in conjunction with the accompanying notes.



## Statement of Cash Flows For the Year Ended 30 June 2023

	Note	2023 Inflows/ (Outflows) \$'000	2022 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		14,115	13,860
Statutory fees and fines		396	409
User fees		2,956	2,913
Grants - operating		17,763	11,191
Grants - capital		2,634	8,982
Contributions - monetary		37	90
Interest received		330	15
Net trust funds and deposits taken/(repaid)		(129)	(253)
Other receipts		4,332	4,400
Net GST refund/(payment)		(81)	(187)
Employee costs		(17,537)	(17,219)
Materials and services		(9,865)	(8,403)
Other payments		(446)	(303)
<b>Net cash provided by operating activities</b>	9.2	<b>14,505</b>	<b>15,495</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(5,955)	(12,235)
Proceeds from sale of property, infrastructure, plant and equipment		960	670
Purchase of investments		(7,937)	(3,206)
Proceeds from sale of investments		1,500	-
<b>Net cash used in investing activities</b>		<b>(11,432)</b>	<b>(14,771)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(13)	(18)
Repayment of borrowings		(95)	(106)
<b>Net cash used in financing activities</b>		<b>(108)</b>	<b>(124)</b>
Net increase in cash and cash equivalents		2,964	600
Cash and cash equivalents at the beginning of the financial year		13,110	12,510
<b>Cash and cash equivalents at the end of the financial year</b>		<b>16,074</b>	<b>13,110</b>
Financing arrangements	5.6	255	350

The above statement of cash flows should be read in conjunction with the accompanying notes.

## Statement of Capital Works For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>Property</b>			
Land		-	268
Land improvements		111	91
<b>Total land</b>		<b>111</b>	<b>359</b>
Buildings		-	699
Building improvements		284	100
<b>Total buildings</b>		<b>284</b>	<b>799</b>
<b>Total property</b>		<b>394</b>	<b>1,158</b>
<b>Plant and equipment</b>			
Plant, machinery and equipment		315	663
Fixtures, fittings and furniture		32	106
Computers and telecommunications		229	103
Library books		111	96
<b>Total plant and equipment</b>		<b>687</b>	<b>969</b>
<b>Infrastructure</b>			
Roads		2,528	2,442
Footpaths and cycleways		747	1,132
Kerb and channel		223	128
Drainage		547	1,490
Recreational, leisure and community facilities		28	1,571
Waste management		-	123
Parks, open space and streetscapes		730	3,128
Other infrastructure		93	121
<b>Total infrastructure</b>		<b>4,897</b>	<b>10,137</b>
<b>Total capital works expenditure</b>		<b>5,979</b>	<b>12,264</b>
<b>Represented by:</b>			
New asset expenditure		759	5,140
Asset renewal expenditure		4,669	5,163
Asset expansion expenditure		186	1,106
Asset upgrade expenditure		366	855
<b>Total capital works expenditure</b>		<b>5,979</b>	<b>12,264</b>

The above statement of capital works should be read in conjunction with the accompanying notes.

## Notes to the Financial Report For the Year Ended 30 June 2023

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### Note 1 OVERVIEW

#### Introduction

The Gannawarra Shire Council was established by an Order of the Governor in Council on 20 January 1995 and is a body corporate.

The Council's main office is located at 47 Victoria Street, Kerang.

#### Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, *the Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

#### Significant accounting policies

##### 1.1 Basis of accounting

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities* (refer to Note 3).



Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

**Goods and Services Tax (GST)**

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

**1.2 Impact of Covid-19**

During 2022-23 the COVID-19 pandemic continued to impact on Council's operations. Council has noted the following significant impacts on its financial operations:

**\* Additional Revenue include**

Community services grants of \$102k. Unearned grant at 30 June 2023 of \$86k.

Infrastructure stimulus capital grants of \$1.330m. Unearned grant at 30 June 2023 of \$272k.

The infrastructure stimulus grants were for projects carried forward into 2022/23.

**\* Additional costs -**

COVID-19 grant funding has been offset by expenditure to provide additional services.

**\* Asset Valuations -**

Council has revalued the following classes of assets - roads, bridges, footpaths & cycleways, kerb & channel and drainage. The unit rates for construction of these classes of assets have increased significantly in 2022/23. The abnormal increase can be attributed to the construction-led COVID 19 recovery which has caused shortage of contractors, construction materials and other factors affecting the unit cost.

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 2 ANALYSIS OF OUR RESULTS

#### Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold on the variance of higher of 10 percent and \$50k where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income / Revenue and expenditure	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
<b>Income/Revenue</b>					
Rates & Charges	14,312	14,558	246	2%	1
Statutory fees and fines	398	396	(2)	-1%	
User fees	3,861	2,795	(1,066)	-28%	2
Grants - operating	9,331	17,543	8,213	88%	3
Grants - capital	8,679	3,074	(5,604)	-65%	4
Contributions - monetary	43	37	(6)	-14%	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	801	254	(547)	-68%	5
Other income	4,492	4,835	343	8%	6
<b>Total income/revenue</b>	<b>41,917</b>	<b>43,493</b>	<b>1,576</b>	<b>4%</b>	
<b>Expenses</b>					
Employee costs	18,152	19,211	(1,059)	-6%	7
Materials and services	9,326	10,962	(1,637)	-18%	8
Depreciation	6,593	7,075	(483)	-7%	9
Bad and doubtful debts-allowance for impairment losses	-	133	(133)	-100%	10
Borrowing costs	14	13	2	12%	
Other expenses	310	315	(5)	-1%	
<b>Total expenses</b>	<b>34,396</b>	<b>37,710</b>	<b>(3,314)</b>	<b>-10%</b>	
<b>Surplus for the year</b>	<b>7,521</b>	<b>5,784</b>	<b>(1,738)</b>	<b>-23%</b>	

## Notes to the Financial Report For the Year Ended 30 June 2023

### (i) Explanation of material variations

#### 1 Rates & Charges

Supplementary valuations processed during the year and additional bin services have generated additional rates income (\$257k). The supplementary valuations included substantial increase in Capital Improved Value (CIV) on Kerang substation instigated by the Valuer General's office generating a higher than budgeted rates income (\$122k). Decrease in budgeted Payment in Lieu of Rates (PILOR) from Horfield solar farm yet to commence operation (\$42k). Interest on rates has been higher than expected (\$32k).

#### 2 User fees

The decrease in user fees is attributed to a number of reasons -

a. Reduction in user fees from children's services due to -

\* Loss of income due to the impact of the flood on attendance and closures due to staff absences (\$170k).

\* Reduced fees due to kindergartens being fully subsidised by the State Government from Jan 2023 (\$170k)-offset by grants.

b. Reduction in landfill fees due to the closure of the Council's landfill to the public (\$127k).

c. Reduction in community care services user fees due to reduced client service hours on account of staff vacancies/shortages and delivery of services during the flood period (\$76k).

d. Budgeted internal allocation of cleaning costs across the organisation has been removed at year end (\$466k).

#### 3 Grants - operating

The increase in operating grants is attributed to a number of reasons -

a. Advance payment of 2023/24 Victoria Grants Commission annual allocation (\$3.97m).

b. \$4.93m flood assistance grants received from the State and Federal Governments - \$2.25m has been spent to 30 June 2023. \$4.93m is treated as income earned in line with the accounting standards.

c. Additional Commonwealth Home Support Program (CHSP) funding offset by additional costs (\$255k).

d. Additional children's services grants to deliver the State Government new initiatives i.e. free kinder (\$170k).

This increase is offset by reclassification of Roads to Recovery allocation (\$1.06m) to capital grants.

#### 4 Grants - Capital

Roads to recovery allocation (\$1.06m) has been reclassified as capital grants.

The decrease is due to capital grants received being recognised as unearned grants in line with the actual spend on these projects (\$4.49m). Completion of a number of projects have been deferred to 2023/24 due to delays as a result of the Oct/Nov 2022 floods.

#### 5 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Variance relates to unsold industrial estate blocks (6 out of the 11 Kerang Industrial Estate blocks were sold in 2022/23) and the impact of revaluation of Council land & buildings class of assets in 2021/22.

There have also been delays in the delivery of vehicles.

#### 6 Other Income

Increase is primarily due to additional interest on investments (\$462k). At the time of the adoption of the Budget 2022/23, the cash rate was 0.85%. Cash rate at 30 June 2023 was 4.10%.

Other increases in other income include -

\* NDIS Incentive payment for staff COVID booster vaccinations (100k).

\* Reimbursement on LED street lights transformation project (\$97k).

\* Workcover reimbursements - offset by additional costs (\$78k).

\* Debt collection costs on unpaid rates (\$197k). These have been linked to relevant ratepayers.

\* Reimbursement from the Department of Education for children's services trainees (41k).

This increase has been offset by a reduction in community care services (NDIS & Brokered Programs) reimbursements due to reduced client service hours on account of staff vacancies/shortages during the year and delivery of services during the flood period (\$623k).



## Notes to the Financial Report For the Year Ended 30 June 2023

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### 7 Employee costs

There have a number of increases and decreases within this category of expenditure. The increases include -

- \* Major increase relates to provision for redundancies when Community Care Services exit by 31 Oct 2023 (\$1.3m). The cash outflow will occur in November 2023.

- \* Higher than anticipated Workcover premiums (\$66k).

- \* Back pay of superannuation and accrual of leave entitlements on overtime hours worked by permanent part time (rostered) employees which should have been treated as ordinary time earnings. This payment affects community care workers and cleaning staff and is back dated to 1 July 2017 (\$333k).

Saving due to temporary staff vacancies partly due to secondment to higher positions or flood related positions during the year are partly offset by contractors & consultant fees. Flood related employee costs are expected to be recouped via flood claims and acquittal process.

### 8 Materials and services

The increase primarily relates to flood related works (\$1.79m) which is expected to be recouped via flood claims and acquittal process. Other increases include -

- \* Additional waste management costs e.g. additional green waste mulching (\$190k).

- \* As mentioned above, debt collection costs on unpaid rates (\$197k). These have been linked to relevant ratepayers. Budgeted internal allocation of cleaning costs across the organisation has been removed at year end (\$466k).

### 9 Depreciation

Depreciation for 2022/23 is higher than budgeted as a result of the infrastructure revaluations as at 30 June 2022.

### 10 Bad and Doubtful debts

The provision for bad and doubtful debts has been increased as per estimation of doubtful debt that may need to be written off.

## Notes to the Financial Report For the Year Ended 30 June 2023

2.1.2 Capital works	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Land improvements	40	111	71	176%	1
<b>Total land</b>	40	111	71	176%	
Buildings	1,847	-	(1,847)	-100%	2
Building improvements	160	284	124	77%	3
<b>Total buildings</b>	2,007	284	(1,723)	-86%	
<b>Total property</b>	2,047	394	(1,653)	-81%	
<b>Plant and equipment</b>					
Plant, machinery and equipment	608	315	(293)	-48%	4
Fixtures, fittings and furniture	-	32	32	100%	
Computers and telecommunications	395	229	(166)	-42%	5
Library books	140	111	(29)	-20%	
<b>Total plant and equipment</b>	1,143	687	(456)	-40%	
<b>Infrastructure</b>					
Roads	4,856	2,528	(2,328)	-48%	6
Footpaths and cycleways	3,091	747	(2,344)	-76%	7
Kerb and channel	156	223	67	43%	8
Drainage	200	547	347	174%	9
Recreational, leisure and community facilities	120	28	(92)	-77%	10
Parks, open space and streetscapes	2,050	730	(1,320)	-64%	11
Other infrastructure	364	93	(271)	-74%	12
<b>Total infrastructure</b>	10,837	4,897	(5,940)	-55%	
<b>Total capital works expenditure</b>	14,027	5,979	(8,048)	-57%	
<b>Represented by:</b>					
New asset expenditure	5,192	759	(4,433)	-85%	
Asset renewal expenditure	5,361	4,669	(692)	-13%	
Asset expansion expenditure	1,365	186	(1,179)	-86%	
Asset upgrade expenditure	2,109	366	(1,742)	-83%	
<b>Total capital works expenditure</b>	14,027	5,979	(8,048)	-57%	

## Notes to the Financial Report For the Year Ended 30 June 2023

### (i) Explanation of material variations

#### 1 Land Improvements

New Gravel Pit Geotechnical Investigation tender was higher than budgeted.

#### 2 Buildings

The following projects budgeted under this category have been moved into the building improvements asset class - The Glasshouse, Cohuna Preschool Outdoor Space Redevelopment, Gannawarra Shire Children's Centre Outdoor Space Redevelopment.

#### 3 Building Improvements

The variance relates to the above mentioned movement from buildings to building improvement class of assets. These grants funded projects are multi-year projects with underspent budgets to be carried forward into 2023/24 to facilitate completion.

#### 4 Plant, machinery and equipment

Global supplies of plant & machinery has been impacted due to COVID-19. Part of this program has been deferred due to supply constraints.

#### 5 Computers and telecommunications

Variance relates to the delivery of the ICT Joint Council Asset Management Software project being deferred to 2023/24.

#### 6 Roads

Kerang CBD improvements were primarily works on footpaths and has been moved into the footpaths class of assets. Remaining unspent funds have been earmarked for the continuation of the Kerang CBD works and other roads projects that were delayed due to the floods in Oct/Nov 2022 and is part of carried forward funds.

#### 7 Footpaths and cycleways

Decrease relates to the budgeted Kerang to Koondrook rail trail project (\$2.2m) which has not been successful in receiving grant funding. The Kerang to Koondrook rail trail design project is progressing with unspent funds to be carried forward into 2023/24 to facilitate its completion. This decrease has been partly offset by Kerang CBD improvements being moved to the footpaths class (\$486k).

#### 8 Kerb and Channel

Part of works on roads included kerb & channel works that have been capitalised in this asset class.

#### 9 Drainage

The increase relates to continuation of the 2021/22 projects - Murrabit Stormwater (Stages 5 & 6) and Stormwater Network and Town Pump renewal project.

#### 10 Recreational, leisure and community facilities

Renewal works at the swimming pool are ongoing.



## Notes to the Financial Report

### For the Year Ended 30 June 2023

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#### **11 Parks, open space and streetscapes**

The variance relates to carried forward works on the multiyear projects - Sustainable Recreational Water for Quambatook and Kangaroo Lake West Recreational Access Redevelopment. Remaining unspent funds have been earmarked and is part of carried forward funds.

#### **12 Other Infrastructure**

The variance relates to carried forward works on the multiyear projects - Koondrook Levee. Remaining unspent funds have been earmarked and is part of carried forward funds.

## Notes to the Financial Report For the Year Ended 30 June 2023

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### Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

#### 2.2.1 Programs

##### Liveability

To achieve our objective of Liveability, the following are our strategic priorities:

1. Improve the health, safety and wellbeing of our community through partnerships, services and programs.
2. Build unique transformational infrastructure that enhances liveability and passive and active recreation.
3. Construct a regional community wellbeing centre.
4. Respond to key community needs through innovative, commercially focused services including aged care and early childhood services.

##### Growth

To achieve our objective of Growth the following are our strategic priorities:

1. Facilitate infrastructure, programs and policies that support economic development and productivity, whilst considering our natural environment.
2. Facilitate the implementation of new energy infrastructure and energy projects.
3. Advocate for improvements in digital connectivity and services.
4. Support the creation of destinations in the Gannawarra to attract visitors to our region.
5. Continue to support existing agriculture and facilitate diversification to improve regional productivity through sustainable planning.
6. Support growth through land rezoning for future rural residential development opportunities.

##### Sustainability

To achieve our objective of Sustainability, the following are our strategic priorities:

1. Generate additional revenue through new energy infrastructure and commercially viable services.
2. Carefully monitor expenditure to ensure value for money and monitor our long term financial plan to maintain financial sustainability.
3. Be a creative employer of choice through our adherence to good governance and our inclusive culture.
4. Support community resilience through climate adaptation, clean energy, environmental sustainability and waste management programs.

##### Rates and charges

To achieve a fair and equitable distribution of rates across all rating categories.

## Notes to the Financial Report For the Year Ended 30 June 2023

### 2.2.2 Summary of income/revenues, expenses, assets and capital expenses by program

	Income/ Revenue	Expenses	Surplus	Grants included in income/ revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2023</b>					
Liveability	17,771	25,955	(8,184)	11,769	221,856
Growth	1,311	2,432	(1,121)	40	7,037
Sustainability	1,215	9,322	(8,107)	170	82,220
Rates And Charges	14,558	-	14,558	-	-
Victoria Grants Commission	8,638	-	8,638	8,638	-
	<b>43,493</b>	<b>37,709</b>	<b>5,784</b>	<b>20,617</b>	<b>311,114</b>

	Income/ Revenue	Expenses	Surplus	Grants included in income/ revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2022</b>					
Liveability	15,866	22,143	(6,277)	9,456	201,262
Growth	1,103	1,801	(698)	60	9,097
Sustainability	2,140	8,928	(6,788)	1,391	60,750
Rates And Charges	13,935	-	13,935	-	-
Victoria Grants Commission	7,568	-	7,568	7,568	-
	<b>40,612</b>	<b>32,872</b>	<b>7,740</b>	<b>18,475</b>	<b>271,109</b>



## Notes to the Financial Report For the Year Ended 30 June 2023

Note 3. Funding for the delivery of our services	2023	2022
3.1 Rates and charges	\$'000	\$'000

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its value at which the unencumbered land might be expected to realise in an open market at the time of the valuation.

The valuation base used to calculate general rates for 2022/23 was \$2,621 million (2021/22 \$1,989 million).

	2022-2023 cents in the dollar	2021-2022 cents in the dollar
General rates	0.004099	0.006019
Commercial/industrial	0.005503	0.006415
Farm irrigation district	0.004131	0.005168
Farm dryland	0.002493	0.003879
Cultural and recreational	0.002495	0.003010
General rates	11,440	10,935
Municipal charge	651	648
Waste management charge	2,191	2,077
Interest on rates and charges	150	154
Revenue in lieu of rates	126	121
<b>Total rates and charges</b>	<b>14,558</b>	<b>13,935</b>

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2023, and the valuation will be first applied in the rating year commencing 1 July 2023.

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

### 3.2. Statutory fees and fines

Animal control	98	93
Town planning and building control	295	308
Other	3	8
<b>Total statutory fees and fines</b>	<b>396</b>	<b>409</b>

Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

### Notes to the Financial Report For the Year Ended 30 June 2023

3.3. User fees	2023	2022
	\$'000	\$'000
Aged and health services	284	295
Child care/children's programs	1,868	1,842
External Works	265	313
Hall hire	17	12
Health and preventative services	73	52
Library, arts and culture	9	6
Office services	26	31
Recreation	129	113
Tourism	7	11
Waste and environment	88	206
Other fees and charges	29	29
<b>Total user fees</b>	<b>2,795</b>	<b>2,910</b>
<b>User fees by timing of revenue recognition</b>		
User fees recognised at a point in time	2,795	2,910
<b>Total user fees</b>	<b>2,795</b>	<b>2,910</b>

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

## Notes to the Financial Report For the Year Ended 30 June 2023

3.4. Funding from other levels of government	2023	2022
Grants were received in respect of the following :	\$'000	\$'000
<b>Summary of grants</b>		
Commonwealth funded grants	13,909	12,931
State funded grants	6,709	5,545
<b>Total grants received</b>	<b>20,617</b>	<b>18,476</b>
<b>(a) Operating Grants</b>		
<b><i>Recurrent - Commonwealth Government</i></b>		
Financial Assistance Grants - unallocated	5,557	4,756
Financial Assistance Grants - local roads	3,081	2,812
Children and families	40	87
Aged Care	1,154	934
<b><i>Recurrent - State Government</i></b>		
Libraries	160	144
Children and families	1,665	1,217
Heritage and culture	13	6
Preventative services	102	50
Community services	18	31
Aged care	338	307
School crossings	30	25
Municipal emergency	60	73
Roadside weeds and pest control	68	68
Recreation	3	22
Other	40	46
<b>Total recurrent operating grants</b>	<b>12,329</b>	<b>10,578</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>		
2022 Flood Assistance Grants	2,037	-
<b><i>Non-recurrent - State Government</i></b>		
Working for Victoria	-	153
COVID Support	-	60
2022 Flood Assistance Grants	2,893	-
Other Non-Recurrent State	284	133
<b>Total non-recurrent operating grants</b>	<b>5,214</b>	<b>346</b>
<b>Total operating grants</b>	<b>17,543</b>	<b>10,924</b>



## Notes to the Financial Report For the Year Ended 30 June 2023

(b) Capital Grants	2023	2022
<i>Recurrent - Commonwealth Government</i>	\$'000	\$'000
Roads to recovery	1,056	1,357
<i>Recurrent - State Government</i>		
Library	6	6
<b>Total recurrent capital grants</b>	<b>1,062</b>	<b>1,363</b>
<i>Non-recurrent - Commonwealth Government</i>		
Buildings	-	460
Drainage	365	1,285
Recreation	-	286
Parks and streetscapes	619	854
Community Resilience Support Program	-	100
<i>Non-recurrent - State Government</i>		
Land improvements	138	262
Building improvements	40	604
Recreation	346	1,799
Office equipment	19	7
Footpaths	134	-
Drainage	51	-
Waste management	23	100
Parks and streetscapes	277	432
<b>Total non-recurrent capital grants</b>	<b>2,012</b>	<b>6,189</b>
<b>Total capital grants</b>	<b>3,074</b>	<b>7,552</b>

## Notes to the Financial Report For the Year Ended 30 June 2023

### (c) Recognition of grant income

Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 *Revenue from Contracts with Customers*. When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies AASB 1058 *Income for Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

	2023	2022
	\$'000	\$'000
<b>Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i></b>		
General purpose	8,638	7,568
Specific purpose grants to acquire non-financial assets	3,074	7,552
Other specific purpose grants	5,579	779
<b>Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i></b>		
Specific purpose grants	3,327	2,577
	<b>20,617</b>	<b>18,476</b>

### (d) Unspent grants received on condition that they be spent in a specific manner

#### **Operating**

Balance at start of year	395	128
Received during the financial year and remained unspent at balance date	589	396
Received in prior years and spent during the financial year	(368)	(129)
Balance at year end	<b>617</b>	<b>395</b>

#### **Capital**

Balance at start of year	5,070	3,639
Received during the financial year and remained unspent at balance date	1,025	5,070
Received in prior years and spent during the financial year	(1,466)	(3,639)
Balance at year end	<b>4,630</b>	<b>5,070</b>

### Notes to the Financial Report For the Year Ended 30 June 2023

3.5. Contributions	2023	2022
	\$'000	\$'000
Monetary	37	90
<b>Total contributions</b>	<b>37</b>	<b>90</b>

Monetary contributions are recognised as revenue at their fair value when Council obtains control over the contributed asset.

### 3.6. Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Proceeds of sale	960	670
Written down value of assets disposed	(706)	(310)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>254</b>	<b>360</b>

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

### 3.7. Other income

Interest	503	32
Investment property rental	289	263
Reimbursements - welfare and children's services	3,484	3,734
Reimbursements - garbage collection and recycling	0	15
Reimbursements - other	542	354
Other	17	34
<b>Total other income</b>	<b>4,835</b>	<b>4,432</b>

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.



**Notes to the Financial Report  
For the Year Ended 30 June 2023**

<b>Note 4. The cost of delivering services</b>	<b>2023</b>	<b>2022</b>
<b>4.1. (a) Employee costs</b>	<b>\$'000</b>	<b>\$'000</b>
Wages and salaries	12,442	12,560
WorkCover	353	390
Superannuation	1,712	1,415
Fringe benefits tax	130	112
Annual leave and long service leave	1,821	1,550
Other leave	1,474	1,311
Salaries capitalised	(179)	(95)
Redundancies	1,300	-
Other	157	131
<b>Total employee costs</b>	<b>19,211</b>	<b>17,374</b>
<b>(b) Superannuation</b>		
Council made contributions to the following funds:		
<b>Defined benefit fund</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	43	43
	<u>43</u>	<u>43</u>
Employer contributions payable at reporting date.	-	-
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	877	759
Employer contributions - other funds	792	612
	<u>1,669</u>	<u>1,371</u>
Employer contributions payable at reporting date.	-	-
<b>Total superannuation costs</b>	<b>1,712</b>	<b>1,414</b>
Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.		

### Notes to the Financial Report For the Year Ended 30 June 2023

<b>4.2. Materials and services</b>	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Operational materials	2,006	1,602
Operational services	4,468	3,713
Contract payments	655	340
Building maintenance	53	71
General maintenance	8	8
Utilities	364	361
Office administration	353	285
Information technology	567	505
Insurance	460	460
Consultants	1,111	591
Contributions	450	411
Bank charges	36	37
Other	430	236
<b>Total materials and services</b>	<b>10,962</b>	<b>8,620</b>
Expenses are recognised as they are incurred and reported in the financial year to which they relate.		
<b>4.3. Depreciation</b>		
<b>Property</b>		
Land improvements	165	140
Buildings - non specialised	581	509
Building improvements	32	35
<b>Total depreciation - property</b>	<b>779</b>	<b>684</b>
<b>Plant and equipment</b>		
Plant machinery and equipment	904	935
Computers and telecomms	239	243
Library books	80	74
<b>Total depreciation - plant and equipment</b>	<b>1,223</b>	<b>1,252</b>
<b>Infrastructure</b>		
Roads	3,050	2,742
Bridges	272	252
Footpaths and cycleways	160	136
Drainage	298	259
Waste management	65	53
Recreation, parks and open spaces	558	420
Aerodromes	51	44
Kerb and channel	266	242
Other infrastructure	353	297
<b>Total depreciation - infrastructure</b>	<b>5,073</b>	<b>4,445</b>
<b>Total depreciation</b>	<b>7,075</b>	<b>6,381</b>

Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.

## Notes to the Financial Report For the Year Ended 30 June 2023

4.4. Bad and doubtful debts - allowance for impairment losses	2023	2022
	\$'000	\$'000
Local laws	3	9
Rates debtors	67	17
Other debtors	64	150
<b>Total bad and doubtful debts - allowance for impairment losses</b>	<b>133</b>	<b>176</b>

### Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	548	372
New provisions recognised during the year	132	176
Amounts already provided for and written off as uncollectible	(131)	-
Balance at end of year	<b>549</b>	<b>548</b>

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

### 4.5. Borrowing costs

Interest - Borrowings	13	18
<b>Total borrowing costs</b>	<b>13</b>	<b>18</b>

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

### 4.6. Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	50	58
Auditors' remuneration - Internal Audit	3	4
Councillors' allowances	238	221
Valuations	23	17
Election expenses	-	1
Council plan	-	2
<b>Total other expenses</b>	<b>314</b>	<b>303</b>

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 5. Our financial position

5.1. Financial assets	2023	2022
(a) Cash and cash equivalents	\$'000	\$'000
Cash on hand	3	2
Cash at bank	1,352	3,199
Term deposits	14,716	9,909
<b>Total cash and cash equivalents</b>	<b>16,071</b>	<b>13,110</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits - current	12,147	5,709
<b>Total current other financial assets</b>	<b>12,147</b>	<b>5,709</b>
<b>Total financial assets</b>	<b>28,217</b>	<b>18,819</b>

Councils cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:

- Trust funds and deposits (Note 5.3)	430	559
<b>Total restricted funds</b>	<b>430</b>	<b>559</b>
<b>Total unrestricted cash and cash equivalents</b>	<b>15,641</b>	<b>12,551</b>

### Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

- cash held to fund carried forward capital works	784	981
- cash held to fund carried forward community grants project	100	100
- Grant monies received but not yet expended	5,246	5,465
- Flood grant monies received but not yet expended	2,685	-
<b>Total funds subject to intended allocations</b>	<b>8,815</b>	<b>6,546</b>

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.



## Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>(c) Trade and other receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	2,499	2,056
Provision for doubtful debts - rates	(357)	(290)
Fire services debtor levy	326	301
Net GST receivable	268	187
Infringement debtors	39	40
Provision for doubtful debts - infringements	(39)	(36)
<i>Non statutory receivables</i>		
Other debtors	740	925
Provision for doubtful debts - other debtors	(130)	(69)
Provision for doubtful debts - NDIS	(23)	(153)
<b>Total current trade and other receivables</b>	3,322	2,961

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

### (d) Ageing of Receivables

The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	481	540
Past due by up to 31 and 60 days	36	74
Past due between 61 and 90 days	36	5
Past due by more than 90 days	33	84
<b>Total trade and other receivables</b>	586	703

### (e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$153k (2022: \$222k) were impaired. The amount of the provision raised against these debtors was \$153k (2022: \$222k). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Past due by more than 1 year	153	222
<b>Total trade &amp; other receivables</b>	153	222

## Notes to the Financial Report For the Year Ended 30 June 2023

<b>5.2. Non-financial assets</b>	<b>2023</b>	<b>2022</b>
<b>(a) Inventories</b>	<b>\$'000</b>	<b>\$'000</b>
Inventories held for distribution	378	356
<b>Total inventories</b>	<b>378</b>	<b>356</b>

Inventories held for distribution represent gravel stockpile and are measured at charge out rates based on gravel extraction, processing and cartage rates.

### (b) Other assets

Prepayments	249	278
Accrued income	195	22
<b>Total other assets</b>	<b>444</b>	<b>300</b>

## 5.3. Payables, trust funds and deposits and unearned income/revenue

### (a) Trade and other payables

#### Current

#### *Non-statutory payables*

Trade payables	1,774	639
Accrued expenses	733	752
<b>Total current trade and other payables</b>	<b>2,507</b>	<b>1,391</b>

### (b) Trust funds and deposits

#### Current

Refundable deposits	60	72
Fire services levy	326	303
Retention amounts	33	137
Other refundable deposits	11	48
<b>Total current trust funds and deposits</b>	<b>430</b>	<b>560</b>

### (c) Unearned income

#### Current

Grants received in advance - operating	617	396
Grants received in advance - capital	4,630	5,070
<b>Total current unearned income</b>	<b>5,246</b>	<b>5,466</b>

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of grants received. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

## Notes to the Financial Report For the Year Ended 30 June 2023

### *Purpose and nature of items*

Refundable Deposits - Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

### 5.4. Interest-bearing liabilities

	2023 \$'000	2022 \$'000
<b>Current</b>		
Borrowings - secured	102	95
	<b>102</b>	<b>95</b>
<b>Non-current</b>		
Borrowings - secured	53	155
	53	155
<b>Total</b>	<b>155</b>	<b>250</b>

Borrowings are secured by rates.

(a) The maturity profile for Council's borrowings is:

Not later than one year	102	95
Later than one year and not later than five years	53	155
	<b>155</b>	<b>250</b>

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

## Notes to the Financial Report For the Year Ended 30 June 2023

### 5.5. Provisions

	Employee	Landfill restoration	Total
	\$ '000	\$ '000	\$ '000
<b>2023</b>			
Balance at beginning of the financial year	3,975	1,226	5,201
Additional provisions	3,174	39	3,213
Amounts used	(1,201)	-	(1,201)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(300)	(66)	(366)
Balance at the end of the financial year	<b>5,649</b>	<b>1,199</b>	<b>6,848</b>
<i>Provisions - current</i>	5,454	683	6,138
<i>Provisions - non-current</i>	194	516	710
<b>2022</b>			
Balance at beginning of the financial year	3,821	1,182	5,003
Additional provisions	1,751	196	1,947
Amounts used	(1,240)	-	(1,240)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(357)	(152)	(509)
Balance at the end of the financial year	<b>3,975</b>	<b>1,226</b>	<b>5,201</b>
<i>Provisions - current</i>	3,707	-	3,707
<i>Provisions - non-current</i>	268	1,226	1,494



## Notes to the Financial Report For the Year Ended 30 June 2023

	2023	2022
	\$'000	\$'000
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	1,148	1,020
Long service leave	2,149	1,785
Redundancies	1,300	-
	<b>4,597</b>	<b>2,805</b>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	340	307
Long service leave	518	595
	<b>858</b>	<b>902</b>
<b>Total current employee provisions</b>	<b>5,454</b>	<b>3,707</b>
<i>The increase in employee current provisions expected to be wholly settled within 12 months takes into account payout of leave balances and redundancies when community care services exit on 31 Oct 2023.</i>		
<b>Non-current</b>		
Long service leave	194	268
<b>Total non-current employee provisions</b>	<b>194</b>	<b>268</b>
<b>Aggregate carrying amount of employee provisions:</b>		
Current	5,454	3,707
Non-current	194	268
<b>Total aggregate carrying amount of employee provisions</b>	<b>5,649</b>	<b>3,975</b>

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

### *Annual leave*

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

### *Long service leave*

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

### Notes to the Financial Report For the Year Ended 30 June 2023

Key assumptions:	<b>2023</b>	<b>2022</b>
- discount rate	4.06%	3.69%
- index rate	4.35%	3.85%
	<b>2023</b>	<b>2022</b>
<b>(b) Landfill restoration</b>	<b>\$'000</b>	<b>\$'000</b>
Current	683	-
Non-current	516	1,226
	<b>1,199</b>	<b>1,226</b>

Council is obligated to restore Denyer's site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:	<b>2023</b>	<b>2022</b>
- discount rate	4.06%	3.69%
- index rate	5.62%	6.14%

*The increase in landfill restoration current provisions is due to restoration works commencing in 2023/24.*

#### 5.6. Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2023.

Credit card facilities	100	100
Loans	155	250
Total facilities	<b>255</b>	<b>350</b>
Used facilities	175	270
Unused facilities	<b>80</b>	<b>80</b>

## Notes to the Financial Report For the Year Ended 30 June 2023

### 5.7. Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

#### a) Commitments for expenditure

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2023</b>					
<b>Operating</b>					
Garbage & Recycling Collection	1,219	1,271	4,149	1,503	8,141
Major Community Project Fund	100	-	-	-	100
<b>Total</b>	<b>1,319</b>	<b>1,271</b>	<b>4,149</b>	<b>1,503</b>	<b>8,241</b>
<b>Capital</b>					
Recreation and Community	4,586	-	-	-	4,586
Plant and Equipment	81	-	-	-	81
<b>Total</b>	<b>4,666</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,666</b>
<b>2022</b>					
<b>Operating</b>					
Garbage & Recycling Collection	916	992	3,499	2,846	8,253
Major Community Project Fund	100	-	-	-	100
<b>Total</b>	<b>1,016</b>	<b>992</b>	<b>3,499</b>	<b>2,846</b>	<b>8,353</b>
<b>Capital</b>					
Recreation and Community	2,845	-	-	-	2,845
Office Equipment	75	-	-	-	75
<b>Total</b>	<b>2,921</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,921</b>

#### b) Operating lease receivables

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2023	2022
	\$'000	\$'000
Not later than one year	248	263
Later than one year and not later than five years	255	313
Later than five years	179	154
<b>Total</b>	<b>682</b>	<b>730</b>

Notes to the Financial Report  
For the Year Ended 30 June 2023

## Note 6. Assets we manage

## 6.1. Property, infrastructure, plant and equipment

## Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2022	Carrying amount 30 June 2023				
		Additions	Revaluation	Depreciation	Disposal	Transfers
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	38,734	121	-	(779)	(655)	55
Plant and equipment	5,314	647	-	(1,225)	(52)	-
Infrastructure	201,487	3,881	31,901	(5,073)	-	1,035
Work in progress	2,108	1,330	-	-	-	(1,112)
	247,643	5,979	31,901	(7,077)	(706)	(22)
						277,721

## Summary of Work in Progress

	Opening WIP	Transfers	Closing WIP
	\$'000	\$'000	\$'000
Property	222	273	(60)
Infrastructure	1,886	1,056	(1,052)
Total	<b>2,108</b>	<b>1,330</b>	<b>(1,112)</b>
			<b>2,326</b>



Notes to the Financial Report  
For the Year Ended 30 June 2023

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land improvements - specialised \$'000	Land improvements - non specialised \$'000	Land under roads \$'000	Total Land & Land improvements \$'000	Buildings - specialised \$'000	Building improvements \$'000	Total Buildings \$'000	Work in Progress \$'000	Total Property \$'000
At fair value 1 July 2022	5,144	5,742	6,034	-	4,500	21,419	31,532	937	32,469	222	54,110
Accumulated depreciation at 1 July 2022	-	-	(1,393)	-	-	(1,393)	(13,428)	(333)	(13,761)	-	(15,154)
	5,144	5,742	4,640	-	4,500	20,026	18,104	604	18,708	222	38,956
<b>Movements in fair value</b>											
Additions	-	-	10	-	-	10	-	111	111	273	394
Disposal	-	(655)	-	-	-	(655)	-	-	-	-	(655)
Transfers	-	-	8	-	-	8	-	47	47	(60)	(5)
	-	(655)	18	-	-	(638)	-	158	158	213	(266)
<b>Movements in accumulated depreciation</b>											
Depreciation	-	-	(165)	-	-	(165)	(581)	(32)	(614)	-	(779)
	-	-	(165)	-	-	(165)	(581)	(32)	(614)	-	(779)
At fair value 30 June 2023	5,144	5,087	6,051	-	4,500	20,782	31,532	1,095	32,627	435	53,845
Accumulated depreciation at 30 June 2023	-	-	(1,558)	-	-	(1,558)	(14,009)	(365)	(14,375)	-	(15,933)
<b>Carrying amount</b>	<b>5,144</b>	<b>5,087</b>	<b>4,493</b>	<b>-</b>	<b>4,500</b>	<b>19,224</b>	<b>17,523</b>	<b>730</b>	<b>18,253</b>	<b>435</b>	<b>37,911</b>

Notes to the Financial Report  
For the Year Ended 30 June 2023

## (b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Computers and telecomms \$'000	Library books \$'000	Total plant and equipment \$'000
At fair value 1 July 2022	10,250	216	2,533	1,629	14,629
Accumulated depreciation at 1 July 2022	(6,396)	(104)	(1,847)	(968)	(9,315)
	3,854	112	686	662	5,314
<b>Movements in fair value</b>					
Additions	315	32	210	91	647
Disposal	(427)	-	-	-	(427)
	(112)	32	210	91	220
<b>Movements in accumulated depreciation</b>					
Depreciation	(882)	(22)	(239)	(80)	(1,225)
Accumulated depreciation of disposals	376	-	-	-	376
	(507)	(22)	(239)	(80)	(849)
At fair value 30 June 2023	10,138	248	2,743	1,720	14,849
Accumulated depreciation at 30 June 2023	(6,903)	(126)	(2,087)	(1,048)	(10,164)
<b>Carrying amount</b>	<b>3,235</b>	<b>122</b>	<b>657</b>	<b>672</b>	<b>4,685</b>

Notes to the Financial Report  
For the Year Ended 30 June 2023

(c) Infrastructure

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Waste Management \$'000	Recreation, parks and open spaces \$'000	Aerodromes \$'000	Kerb and channel \$'000	Other infrastructure \$'000	Work in Progress \$'000	Total Infrastructure \$'000
At fair value 1 July 2022	202,084	26,850	12,211	23,821	3,092	28,327	2,747	21,259	17,799	1,886	340,076
Accumulated depreciation at 1 July 2022	(84,321)	(9,203)	(4,224)	(10,530)	(1,139)	(9,931)	(1,496)	(8,218)	(7,642)	-	(136,703)
	117,763	17,647	7,987	13,291	1,953	18,396	1,251	13,041	10,157	1,886	203,374
<b>Movements in fair value</b>											
Additions	2,528	-	102	547	-	480	-	223	-	1,056	4,938
Revaluation	31,924	18,353	2,674	2,734	-	-	-	19,780	-	-	75,465
Transfers	-	-	-	308	-	728	-	-	-	(1,052)	(16)
Impairment losses recognised in revaluation reserve	(9,135)	(422)	-	-	-	-	-	-	-	-	(9,558)
	25,317	17,931	2,776	3,589	-	1,208	-	20,003	-	5	70,828
<b>Movements in accumulated depreciation</b>											
Depreciation	(3,050)	(272)	(160)	(298)	(65)	(558)	(51)	(266)	(353)	-	(5,073)
Revaluation	(23,032)	(5,395)	(1,089)	(1,625)	-	-	-	(7,327)	-	-	(38,467)
Impairment losses recognised in revaluation reserve	4,332	129	-	-	-	-	-	-	-	-	4,461
	(21,749)	(5,538)	(1,249)	(1,922)	(65)	(558)	(51)	(7,593)	(353)	-	(39,080)
At fair value 30 June 2023	227,401	44,781	14,987	27,409	3,092	29,535	2,747	41,262	17,799	1,891	410,905
Accumulated depreciation at 30 June 2023	(106,071)	(14,741)	(5,473)	(12,452)	(1,204)	(10,489)	(1,547)	(15,811)	(7,994)	-	(175,782)
<b>Carrying amount</b>	<b>121,331</b>	<b>30,040</b>	<b>9,515</b>	<b>14,957</b>	<b>1,887</b>	<b>19,046</b>	<b>1,200</b>	<b>25,451</b>	<b>9,804</b>	<b>1,891</b>	<b>235,122</b>

## Notes to the Financial Report For the Year Ended 30 June 2023

### Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

	Depreciation Period	Threshold Limit \$'000
<i>Asset recognition thresholds and depreciation periods</i>		
Land & land improvements		
Land	Not depreciated	2,000
Land improvements	40 - 50 years	5,000
Buildings		
Buildings	43 - 65 years	5,000
Building and leasehold improvements	10 - 65 years	5,000
Plant and Equipment		
Plant, machinery and equipment	3 - 10 years	2,000
Fixtures, fittings and furniture	5 - 10 Years	2,000
Computers and telecomms	4 - 10 Years	2,000
Library books	15 - 20 years	1,000
Infrastructure		
Roads - pavements, substructure, formation and earthworks	15 - 100 years	10,000
Roads - kerb, channel and minor culverts	80 years	5,000
Bridges	100 years	5,000
Footpaths and cycleways	100 years	5,000
Drainage	80 years	10,000
Aerodromes	50 - 65 years	5,000
Recreational, leisure and community facilities	40 - 90 years	5,000
Parks, open space and streetscapes	10 - 65 years	5,000
Waste management	50 - 65 years	5,000



## Notes to the Financial Report For the Year Ended 30 June 2023

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### *Land under roads*

Council recognises land under roads it controls at fair value. Valuation of land under roads was undertaken by a qualified independent valuer, Preston Rowe Paterson Horsham & Wimmera Pty. Ltd. Land under roads has been valued based on land sales, sales of unused roads and sales of channel easements with adjustments made for location and overall land area.

### *Depreciation and amortisation*

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

### *Repairs and maintenance*

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

### **Valuation of land and buildings**

Valuation of land and buildings were undertaken by a qualified independent valuer, Preston Rowe Paterson Horsham & Wimmera Pty. Ltd. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

## Notes to the Financial Report For the Year Ended 30 June 2023

The date of the current valuation is detailed in the following table.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1	Level2	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Land	-	5,087	5,144	30/06/2022	Independent
Land Improvements	-	-	4,493	30/06/2022	Independent
Land under roads	-	-	4,500	30/06/2022	Independent
Buildings	-	-	17,523	30/06/2022	Independent
Building Improvements	-	-	730	30/06/2022	Independent
Total	-	5,087	32,389		

### Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with a valuation undertaken by Council's Manager of Assets & Property, Dmitry Belyakov (MSc, CPEng) staff using Confirm asset management software. Bridges condition and unit rate assessments were completed by JJ Ryan Consulting Pty Ltd. Drainage valuation indexation was based on Rawlinson's Australian Construction Handbook 2023 and roads, kerb & channel and footpath valuation were based on internal and contract rates.

The date and type of the current valuation is detailed in the following table.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1	Level2	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Roads	-	-	121,331	30/06/2023	Independent
Bridges	-	-	30,040	30/06/2023	Independent
Footpaths and cycleways	-	-	9,515	30/06/2023	Independent
Drainage	-	-	14,957	30/06/2023	Independent
Waste management	-	-	1,887	30/06/2022	Independent
Parks, open space and streetscapes	-	-	19,046	30/06/2022	Independent
Aerodromes	-	-	1,200	30/06/2022	Independent
Kerb and channel	-	-	25,451	30/06/2023	Independent
Other infrastructure	-	-	9,804	30/06/2022	Independent
Total	-	-	233,232		

## Notes to the Financial Report For the Year Ended 30 June 2023

### **Description of significant unobservable inputs into level 3 valuations**

**Specialised land and land under roads** is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 30% and 80%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$7.50 and \$425 per square metre.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$330 to \$5,500 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 4 to 50 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 15 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2023	2022
<b>Reconciliation of specialised land</b>		
	<b>\$'000</b>	<b>\$'000</b>
Land	5,144	5,144
Land improvements	4,493	4,640
Land under roads	4,500	4,500
<b>Total specialised land</b>	<b>14,137</b>	<b>14,284</b>

## Notes to the Financial Report For the Year Ended 30 June 2023

6.2 Investment property	2023	2022
	\$'000	\$'000
Balance at beginning of financial year	1,030	1,030
Balance at end of financial year	<u>1,030</u>	<u>1,030</u>

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

### ***Valuation of investment property***

Valuation of investment property has been determined in accordance with an independent valuation in 2021 by Eishold Property (Simon Eishold, Certified Practising Valuer) who has experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property as at 1 June 2021.



## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 7. People and relationships

#### 7.1. Council and key management remuneration

##### (a) Related Parties

###### *Parent entity*

Council is the parent entity.

###### *Subsidiaries and Associates*

Mystic Park Cemetery Trust has not been consolidated into the accounts of the parent entity as the level of transactions is immaterial. There are no other subsidiaries or associates.

##### (b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Gannawarra Shire Council. The Councillors, Chief Executive Officer and Directors are deemed KMP.

Details of KMP at any time during the year are:

###### **Councillors**

Councillor Charlie Gillingham (Mayor)  
Councillor Jane Ogden (Deputy Mayor)  
Councillor Ross Stanton  
Councillor Kelvin Burt  
Councillor Travis Collier  
Councillor Keith Link  
Councillor Garner Smith  
Chief Executive Officer  
Director - Corporate Services  
Director - Community Wellbeing  
Director - Infrastructure and Development  
Executive Manager - Economic Development

###### **Total Number of Councillors**

###### **Total of Chief Executive Officer and other Key Management Personnel**

###### **Total Number of Key Management Personnel**

	2023	2022
	No.	No.
	7	7
	6	4
	<u>13</u>	<u>11</u>

*Note:- One senior officer is now part of Key Management Personnel in 2022/23.*

## Notes to the Financial Report For the Year Ended 30 June 2023

### (c) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Other long-term employee benefits** include long service leave, other long service benefits or deferred compensation.

**Post-employment benefits** include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Termination benefits** include termination of employment payments, such as severance packages.

	2023 \$'000	2022 \$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,256	991
Other long-term benefits	54	17
Post employment benefits	95	72
Total	<u>1,404</u>	<u>1,080</u>

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	No.	No.
\$20,000 - \$29,999	5	5
\$30,000 - \$39,999	1	1
\$70,000 - \$79,999	1	1
\$80,000 - \$89,999	1	-
\$170,000-\$179,999	1	-
\$190,000 - \$199,999	-	2
\$200,000 - \$209,999	2	1
\$210,000 - \$219,999	1	-
\$280,000 - \$289,999	1	1
	<u>13</u>	<u>11</u>

### (d) Remuneration of other senior staff

No senior staff with remuneration excess of \$160,000 in 2022/23.

## Notes to the Financial Report For the Year Ended 30 June 2023

7.2. Related party disclosure	2023	2022
<b>(a) Transactions with related parties</b>		
During the period Council entered into the following transactions with related parties.		
Purchase of hay during the floods - from related party to Cr. Gillingham	\$ 920	Nil
<b>(b) Outstanding balances with related parties</b>		
The following balances are outstanding at the end of the reporting period in relation to transactions with related parties	Nil	Nil
<b>(c) Loans to/from related parties</b>		
The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party as follows:	Nil	Nil
<b>(d) Commitments to/from related parties</b>		
The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party are as follows:	Nil	Nil

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 8. Managing uncertainties

#### 8.1. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

##### (a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council. At balance date, Council held the following bank guarantees for contract works being undertaken.

	Start Date	Amount \$'000
CJ & BT McLoughlan Pty Ltd - G10-2020 (Defects Liability)	11/06/2021	15
S & R Engineering - G08-2020 (Defects Liability)	19/11/2021	30
Boral Asphalt - G06-2021 (Practical Completion)	21/12/2021	45
CJ & BT McLoughlan Pty Ltd - G07-2021 (Defects Liability)	13/12/2021	28
CJ & BT McLoughlan Pty Ltd - G08-2021 (Defects Liability)	16/02/2022	24
Earthworks Civil & Construction Pty Ltd - G10-2021 (Practical Completion)	9/07/2022	38
Earthworks Civil & Construction Pty Ltd - G10-2021 (Defects Liability)	9/07/2022	38
CJ & BT McLoughlan Pty Ltd - G04-2022 (Practical Completion)	8/12/2022	7
CJ & BT McLoughlan Pty Ltd - G04-2022 (End of Maintenance Period)	8/12/2022	7
CJ & BT McLoughlan Pty Ltd - G06-2022 (Practical Completion)	15/02/2023	10
CJ & BT McLoughlan Pty Ltd - G06-2022 (End of Maintenance Period)	15/02/2023	10
S & R Engineering - G02-2021 (Practical Completion)	23/02/2023	25
S & R Engineering - G11-2021 (Practical Completion)	23/02/2023	11
Veolia Environmental Services - G03-2021 (Practical Completion)	28/03/2023	310
CJ & BT McLoughlan Pty Ltd - G10-2022 (Practical Completion)	10/05/2023	58
CJ & BT McLoughlan Pty Ltd - G10-2022 (End of Maintenance Period)	27/04/2023	58

##### (b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - the amount of the obligation cannot be measured with sufficient reliability.

### Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

### Landfill

Council operates a landfill. Council will have to carry out site rehabilitation works in the future. At balance date Council is unable to accurately assess the financial implications of such works.

### Insurance claims

Council is unaware of any major insurance claims that could have a material impact on future operations.



## Notes to the Financial Report For the Year Ended 30 June 2023

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### Legal matters

Council is unaware of any major legal matters that could have a material impact on future operations.

### Building cladding

Council is unaware of any potential contingents that may exist in relation to rectification works or other matters associated with building cladding that may have the potential to adversely impact on Council.

### Liability Mutual Insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

### (c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee. This amount is determined by the Environment Protection Authority to cover the Council's landfill rehabilitation requirements.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

The following Bank Guarantee is held by State of Victoria - Environment Protection Authority on behalf of Council:

	Start Date	Amount \$'000
Kerang Landfill Financial Assurance	11/04/2013	247

### 8.2. Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2023 reporting period. Council assesses the impact of these new standards. As at 30 June 2023 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2024 that are expected to impact Council.

### 8.3. Financial instruments

#### (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

## Notes to the Financial Report For the Year Ended 30 June 2023

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### (b) Market risk

Market risk is the risk that the fair value or future cash flows of Council's financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

#### **Interest rate risk**

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

### (c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- Council have a policy for establishing credit limits for the entities Council deal with;
- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

## Notes to the Financial Report For the Year Ended 30 June 2023

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### **(d) Liquidity risk**

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

### **(e) Sensitivity disclosure analysis**

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +1.5% and -1.5% in market interest rates (AUD) from year-end rates of 5.10%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

## Notes to the Financial Report For the Year Ended 30 June 2023

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### 8.4. Fair value measurement

#### *Fair value hierarchy*

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 *Fair Value Measurement*, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

#### *Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 4 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.



## Notes to the Financial Report For the Year Ended 30 June 2023

<b>Asset class</b>	<b>Revaluation frequency</b>
Land	3 to 4 years
Buildings	3 to 4 years
Roads	3 to 4 years
Bridges	3 to 4 years
Footpaths and cycleways	3 to 4 years
Drainage	3 to 4 years
Recreational, leisure and community facilities	3 to 4 years
Waste management	3 to 4 years
Parks, open space and streetscapes	3 to 4 years
Aerodromes	3 to 4 years
Other infrastructure	3 to 4 years

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

### *Impairment of assets*

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

### **8.5. Events occurring after balance date**

No matters have occurred after balance date that require disclosure in the financial report.

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 9. Other matters

#### 9.1. Reserves

##### (a) Asset revaluation reserves

#### 2023

##### Property

Land and land improvements	3,539	-	3,539
Buildings	10,552	-	10,552
	14,091	-	14,091

##### Infrastructure

Roads	106,036	4,089	110,125
Bridges	7,579	12,665	20,244
Footpaths and cycleways	3,147	1,585	4,733
Drainage	5,986	1,109	7,095
Waste management	183	-	183
Recreation, parks and open space	3,351	-	3,351
Aerodromes	819	-	819
Kerb and channel	6,617	12,453	19,070
Other infrastructure	8,106	-	8,106
	141,825	31,901	173,726

##### Total asset revaluation reserves

	155,917	31,901	187,818
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#### 2022

##### Property

Land and land improvements	1,320	2,219	3,539
Buildings	5,678	4,874	10,552
	6,998	7,093	14,091

##### Infrastructure

Roads	97,038	8,998	106,036
Bridges	6,207	1,372	7,579
Footpaths and cycleways	2,605	542	3,147
Drainage	5,051	935	5,986
Waste management	71	112	183
Recreation, parks and open space	1,193	2,158	3,351
Aerodromes	599	220	819
Kerb and channel	5,619	998	6,617
Other infrastructure	2,893	5,213	8,106
	121,276	20,548	141,825

##### Total asset revaluation reserves

	128,274	27,642	155,917
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The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

## Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>9.2. Reconciliation of cash flows from operating activities to surplus</b>		
Surplus for the year	5,785	7,740
Profit on disposal of property, infrastructure, plant and equipment	(254)	(360)
Depreciation	7,075	6,381
Borrowing costs	13	18
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(362)	(83)
(Increase)/decrease in prepayments	30	(21)
Increase/(decrease) in accrued income	(173)	(17)
Increase/(decrease) in trade and other payables	1,116	400
Increase/(Decrease) in unearned income	(221)	1,697
(Decrease)/increase in other liabilities	(129)	(253)
(Increase)/decrease in inventories	(23)	(206)
Increase/(decrease) in provisions	1,647	199
Net cash provided by operating activities	<b>14,505</b>	<b>15,495</b>

### 9.3. Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in Comprehensive Operating Statement when they are made or due.

#### **Accumulation**

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2023, this was 10.5% as required under Superannuation Guarantee (SG) legislation (2022: 10.0%)).

## Notes to the Financial Report For the Year Ended 30 June 2023

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### ***Defined Benefit***

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119 *Employee Benefits*.

### ***Funding arrangements***

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023. Council was notified of the 30 June 2023 VBI during August 2023 (2022: August 2022). The financial assumptions used to calculate the 30 June 2023 VBI were:

- Net investment returns 5.7% pa
- Salary information 3.5% pa
- Price inflation (CPI) 2.8% pa.

As at 30 June 2022, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 102.2%. The financial assumptions used to calculate the VBI were:

- Net investment returns 5.5% pa
- Salary information 2.5% pa to 30 June 2023, and 3.5% pa thereafter
- Price inflation (CPI) 3.0% pa.

Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). Vision Super has advised that the estimated VBI at June 2023 was 104.1%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2022 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.



## Notes to the Financial Report For the Year Ended 30 June 2023

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### ***Employer contributions***

#### ***(A) Regular contributions***

On the basis of the results of the 2022 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2023, this rate was 10.5% of members' salaries (10.0% in 2021/22). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2022 interim valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

#### ***(B) Funding calls***

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

## Notes to the Financial Report For the Year Ended 30 June 2023

### *The 2022 interim actuarial investigation surplus amounts*

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2022 and the last full investigation was conducted as at 30 June 2020.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2022 (Interim) \$m	2021 (Interim) \$m
- A VBI Surplus	44.6	214.7
- A total service liability surplus	105.8	270.3
- A discounted accrued benefits surplus	111.9	285.2

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2022.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2022.

The discounted accrued benefits surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2022.

### *The 2023 triennial actuarial investigation*

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2023. It is anticipated that this actuarial investigation will be completed by 31 December 2023. The financial assumptions for the purposes of this investigation are:

	2023 Triennial Investigation	2020 Triennial Investigation
Net investment return	5.7% p.a	5.6% p.a
Salary inflation	3.5% p.a	2.50% p.a for the first two years and 2.75% p.a thereafter
Price inflation	2.8% p.a	2.0% p.a

## Notes to the Financial Report For the Year Ended 30 June 2023

### ***Superannuation contributions***

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2023 are detailed below:

<b>Scheme</b>	<b>Type of Scheme</b>	<b>Rate</b>	<b>2023 \$'000</b>	<b>2022 \$'000</b>
Vision super	Defined benefits	10.5% (2022:10.0%)	43	43
Vision super	Accumulation	10.5% (2022:10.0%)	877	759
Other Funds	Accumulation	10.5% (2022:10.0%)	792	612

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2023.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$43k.

### **10. Change in accounting policy**

There have been no changes to accounting policies in the 2022-23 year.







# Performance Statements

*Council's Performance Statement highlights the performance of key Council services.*



## GANNAWARRA SHIRE COUNCIL PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

### DESCRIPTION OF MUNICIPALITY

The Gannawarra is a region loaded with natural features; our rivers, lakes, swamps, marshes, and wetlands, all surrounded by majestic forests. These special natural places of interest in The Gannawarra are all within a three-hour drive from Melbourne and around one hour from the neighbouring centres of Swan Hill, Echuca, and Bendigo.

Our Mediterranean climate has seen us take advantage of the sun for renewable energy activity – in fact The Gannawarra is home to Australia's largest integrated solar farm and battery storage facility.

Our primary centres are Kerang, Cohuna, and Koondrook. Smaller outlying communities include Leitchville, Quambatook, Murrabit, Lake Charm, Lalbert, Macorna, and Mystic Park, making up a population of 10,528, covering 2,281 kilometres.

Gannawarra is a place of strong community pride where our communities inspire each other to make The Gannawarra a great place to live, visit and do business. Gannawarra is a place of strong community pride where our communities inspire each other to make The Gannawarra a great place to live, visit and do business.

### OVERVIEW OF 2022/2023

Like many municipalities across northern Victoria, the October-December 2022 floods impacted Gannawarra Shire Council's operations during 2022/23, with resources directed to assist agencies to respond to this emergency and to guide recovery efforts.

Despite these challenges, Council was able to implement a record capital works program featuring projects that have enhanced the liveability of our communities. Completed projects include the Kerang All Abilities Play Space and Changing Facility, both located at Atkinson Park, and the Murrabit Stormwater Project. Work also began on Stage 3 of the Kerang CBD Redevelopment and improvements to play spaces at the Cohuna and District Pre-School and Gannawarra Shire Children's Centre.

Council looks forward to 2023/24 – a year which will see the Gannawarra continue to recover from the October- December 2022 floods and Council will work with the community to achieve milestones identified in the *Growing Gannawarra – 2021-2025 Council Plan*.

### SUSTAINABLE CAPACITY INDICATORS

For the year ended 30 June 2023

SUSTAINABLE CAPACITY INDICATORS					
Indicator/ measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations
<b>Population</b>					
<i>Expenses per head of municipal population</i>	\$2,836.04	\$3,169.33	\$3,149.26	\$3,581.78	The increase in 2022/23 is due to flood related works and depreciation for 2022/23 being higher than prior years as a result of the infrastructure revaluations as at 30 June 2022. Flood related costs are primarily grant funded and are expected to be recouped via flood claims and acquittal. Provision for payment of redundancies associated with the exit of community care services by 31 October 2023 (\$1.3million) has also been factored into total expenses. The cash flow associated with the redundancies will occur in November 2023.
[Total expenses / Municipal population]					
<i>Infrastructure per head of municipal population</i>	\$18,220.40	\$19,380.96	\$21,806.76	\$24,553.38	A further increase between 2021/22 and 2022/23 is due to infrastructure revaluations. The cost of construction of infrastructure assets have increased significantly.
[Value of infrastructure / Municipal population]					

SUSTAINABLE CAPACITY INDICATORS					
<i>Indicator/measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations
<i>Population density per length of road</i>	4.58	4.55	4.58	4.62	Population density per length of road has remained stable throughout 2022/23.
[Municipal population / Kilometres of local roads]					
Own-source revenue					
<i>Own-source revenue per head of municipal population</i>	\$1,786.96	\$1,866.92	\$2,112.09	\$2,169.26	The growth is line with rate cap and increase in user fees.
[Own-source revenue / Municipal population]					
Recurrent grants					
<i>Recurrent grants per head of municipal population</i>	\$1,027.41	\$1,157.50	\$1,144.09	\$1,271.94	Recurrent grants increased in 2022/23 due to the early payment of Federal Assistance Grants of 100% of the 2023/24 annual allocation.
[Recurrent grants / Municipal population]					
Disadvantage					
<i>Relative socio-economic disadvantage</i>	3.00	3.00	3.00	2.00	
[Index of Relative Socio-economic Disadvantage by decile]					
Workforce turnover					
<i>Percentage of staff turnover</i>	12.09%	8.98%	11.48%	11.36%	Council's staff turnover rate remained steady in 2022/23 with a slight decrease of 1%.
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x 100					

## DEFINITIONS

"adjusted underlying revenue" means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

"infrastructure" means non-current property, plant and equipment excluding land.

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004

"population" means the resident population estimated by council<sup>1</sup>

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website.

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

<sup>1</sup> Council has utilised the March 2022 Australian Bureau of Statistics release for population estimate..

## SERVICE PERFORMANCE INDICATORS

For the year ended 30 June 2023

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations
<b>Aquatic facilities</b>					
<i>Utilisation</i>					
<i>Utilisation of aquatic facilities</i>	3.45	3.27	3.03	3.59	Utilisation of Council aquatic facilities has increased by 18.47% in 2022/23. The increase has come after previous years of reduced closures due to COVID-19 lockdowns and staffing shortages.
[Number of visits to aquatic facilities / Municipal population]					
<b>Animal management</b>					
<i>Health and safety</i>					
<i>Animal management prosecutions</i>	0.00%	0.00%	0.00%	0.00%	There were no animal management prosecutions in 2022/23.
[Number of successful animal management prosecutions / Number of Animal management prosecutions] x100					
<b>Food safety</b>					
<i>Health and safety</i>					
<i>Critical and major non-compliance notifications</i>	0.00%	100.00%	100.00%	0.00%	Council has implemented a risk-based food safety assessment approach to achieve compliance. This has led to a reduction in major and critical non-compliances and there has been no non-compliances in 2022/23.
[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about a food premises] x100					
<b>Governance</b>					
<i>Satisfaction</i>					
<i>Satisfaction with council decisions</i>	39.00	55.00	46.00	48.00	The Community Satisfaction Survey showed increasing satisfaction over the past 12 months with Council decisions, and this remains steady.
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					



SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Material Variations
<b>Libraries</b>					
<i>Participation</i>					
Active library borrowers in municipality	16.65%	13.50%	11.47%	10.80%	There continues to be a reduction in active library borrowers which can still be attributed to the closure of library services across Gannawarra Shire during the recent floods. Gannawarra Library Service is committed to increasing library membership through advertising campaigns across the municipality.
[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100					
<b>Maternal and Child Health</b>					
<i>Participation</i>					
Participation in the MCH service	86.88%	85.60%	80.77%	88.56%	Participation in Maternal and Child Health Service has increased in 2023 as service restrictions from previous years have ceased and staff have re-engaged with families on a more regular basis.
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100					
<b>Maternal and Child Health</b>					
<i>Participation</i>					
Participation in the MCH service by Aboriginal children	100%	97.37%	83.33%	95.56%	Participation in Maternal and Child Health Service by Aboriginal children have increased during 2023 as staff continue to strengthen partnerships with local Aboriginal services to provide a safe environment for all families to attend.
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100					

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Material Variations
<b>Roads</b>					
<i>Satisfaction</i>					
<i>Satisfaction with sealed local roads</i>	47.00	54.00	50.00	41.00	Major decline in the condition of local roads has been influenced by the recent floods from October to December 2022. These have specifically impacted and damaged roads in flood-impacted areas within Gannawarra Shire.
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]					
<b>Statutory Planning</b>					
<i>Decision making</i>					
<i>Council planning decisions upheld at VCAT</i>	0.00%	0.00%	0.00%	0.00%	No VCAT decisions were received during the 2022/23 financial year.
[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100					
<b>Waste Collection</b>					
<i>Waste diversion</i>					
<i>Kerbside collection waste diverted from landfill</i>	37.15%	44.88%	37.99%	36.50%	The percentage of waste from kerbside collection being diverted from landfill has not changed materially from that reported last year and it continues to remain steady.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					

## DEFINITIONS

"Aboriginal child" means a child who is an Aboriginal person.

"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006.

"active library borrower" means a member of a library who has borrowed a book from the library.

"annual report" means an annual report prepared by a council under section 98 of the Act.

"class 1 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act.

"class 2 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act.

"critical non-compliance outcome notification" means a notification received by council under section 19N (3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health.

"food premises" has the same meaning as in the *Food Act 1984*.

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*.

"major non-compliance outcome notification" means a notification received by a council under section 19N (3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken.

"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age.

"population" means the resident population estimated by council. <sup>2</sup>

<sup>2</sup> Council has utilised the March 2022 Australian Bureau of Statistics release for population estimate.

## For the year ended 30 June 2023

Financial Performance Indicators									
Dimension/ indicator/ measure	2020	2021	2022	2023	2024	2025	2026	2027	Material Variations
Efficiency									
Expenditure level									
Expenses per property assessment	\$4,345.14	\$4,708.71	\$4,696.00	\$5,387.00	\$5,035.35	\$5,193.33	\$5,293.20	\$5,414.87	The increase in this ratio is due to flood related works and depreciation for 2022/23 being higher than prior years as a result of the infrastructure revaluations as at 30 June 2022. Flood related costs are primarily grant funded and are expected to be recouped via flood claims and acquittal. Provision for payment of redundancies associated with the exit of community care services by 31 October 2023 (\$1.3million) has also been factored into total expenses. The cash flow associated with the redundancies will occur in November 2023.
[Total expenses / Number of property assessments]									
Revenue level									
Average rate per property assessment	\$1,611.12	\$1,613.29	\$1,654.71	\$1,727.29	\$1,786.29	\$1836.95	\$1889.26	\$1,934.16	The increase above rate cap is due the supplementary valuation of Kerang substation instigated by the Valuer General's office, generating a higher than budgeted rates income.
[General rates and Municipal charges / Number property assessments]									



FINANCIAL PERFORMANCE INDICATORS									
Dimension/ <i>indicator/ measure</i>	Results					Forecasts			Material Variations
	2020	2021	2022	2023	2024	2025	2026	2027	
Liquidity									
<i>Working capital</i>									
<i>Current assets compared to current liabilities</i>	255.12%	197.32%	199.99%	224.38%	327.23%	336.39%	347.73%	359.32%	Council's position is sound with higher than anticipated cash and investments received. This is due to advance payment of 100% annual allocation of Federal Assistance Grants for 2023/24, flood grants and other capital grants. Current leave provisions have been increased to allow for annual leave, long service leave and redundancy payouts for community care staff in November 2023 when Council exits this service. Current landfill provision has also increased to allow for landfill rehabilitation in 2023/24. These movements are between non-current provisions and current provisions. The indicator increases in the forward years as Council does not budget for unearned grants which is an unknown factor.
[Current assets / Current liabilities] x100									

[Current assets / Current liabilities] x100

FINANCIAL PERFORMANCE INDICATORS									
Dimension/ indicator/ measure	2020	2021	2022	2023	2024	2025	2026	2027	Material Variations
Liquidity									
Unrestricted cash									
Unrestricted cash compared to current liabilities	48.76%	80.64%	54.41%	47.56%	174.12%	200.07%	219.95%	233.76%	Unrestricted cash is sufficient to cover Council's current obligation towards employee provisions, loan liabilities and trade payables. Unrestricted cash excludes other financial assets i.e., term deposits with maturity greater than 90 days. This indicator is lower than prior years because of the movement between non-current and current provisions to allow for annual leave, long service leave and redundancy payouts for community care staff in November 2023 when Council exits this service and current landfill provision increased to allow for landfill rehabilitation in 2023/24.
[Unrestricted cash / Current liabilities] x100									
Obligations									
Loans and borrowings									
Loans and borrowings compared to rates	3.46%	2.64%	1.79%	1.06%	0.34%	0.00%	0.00%	13.64%	Council has a low level of debt. Based on current borrowings, Council will be debt free in 2024/25. Council's Adopted Budget 2023/24 proposes new loan borrowings for the construction of the Integrated Aquatic Facility in 2026/27.
[Interest and principal repayments on Interest bearing loans and borrowings / Rate revenue] x100									
FINANCIAL PERFORMANCE INDICATORS									

[illegible]

Financial Performance Indicators									
Dimension/ indicator/ measure	2020	2021	2022	2023	2024	2025	2026	2027	Material Variations
Operating position									
Adjusted underlying result									
Adjusted underlying surplus (or deficit)	-0.26%	-2.23%	4.45%	9.09%	-4.32%	0.26%	1.30%	1.48%	Council's 2022/23 result is higher due to the early payment of 100% of the 2023/24 annual allocation of Federal Assistance Grants. In 2021/22, there was an early payment of 75% of the 2022/23 annual allocation of Federal Assistance Grants. Provision for payment of redundancies associated with the exit of community care services by 31 October 2023 (\$1.3m) has also been factored into total expenses. The cash flow associated with the redundancies will occur in November 2023.
[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100									
Stability									
Rates concentration									
Rates compared to adjusted underlying revenue	44.51%	41.84%	40.50%	35.10%	45.97%	43.80%	43.79%	43.78%	Rates proportion of adjusted underlying revenue is lower than prior years because of flood assistance grants received in 2022/23.
[Rate revenue / Adjusted underlying revenue] x100									
Rates effort									
Rates compared to property values	0.73%	0.72%	0.69%	0.55%	0.45%	0.46%	0.46%	0.47%	Rates revenue compared to property values remains consistent due to rate capping.
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									



## DEFINITIONS

"Adjusted underlying revenue" means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

"Adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure.

"Asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability.

"Current assets" has the same meaning as in the AAS.

"Current liabilities" has the same meaning as in the AAS.

"non-current assets" means all assets other than current assets.

"non-current liabilities" means all liabilities other than current liabilities.

"non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Strategic Resource Plan

"Own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"population" means the resident population estimated by Council.<sup>2</sup>

"Rate revenue" means revenue from general rates, municipal charges, service rates and service charges.

"Recurrent grant" means a grant other than a non-recurrent grant.

"Residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties.

"Restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted and includes cash to be used to fund capital works expenditure from the previous financial year.

"Unrestricted cash" means all cash and cash equivalents other than restricted cash.

<sup>2</sup> Council has utilised the March 2022 Australian Bureau of Statistics release for population estimate.

## OTHER INFORMATION

For the year ended 30 June 2023

### 1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council information systems or from third parties (e.g., Australian Bureau of Statistics).

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

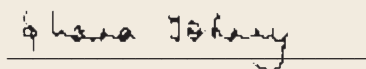
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The forecast figures included in the performance statement are those adopted by Council in its strategic resource plan on 28 June 2023 and which forms part of the Council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General-Purpose Financial Statements. The strategic resource plan can be obtained by contacting Council.

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## CERTIFICATION OF THE PERFORMANCE STATEMENT

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



Shana Johnny, CPA  
Principal Accounting Officer

Dated: **25 September 2023**

In our opinion, the accompanying performance statement of the Gannawarra Shire Council for the year ended 30 June 2023 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

The performance statement contains the relevant performance indicators, measures, and results in relation to service performance, financial performance, and sustainable capacity.

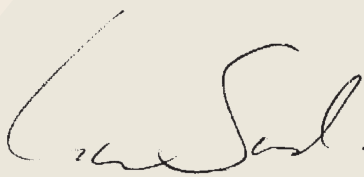
At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.



Cr Charlie Gillingham  
Councillor

Dated: **25 September 2023**



Cr Garner Smith  
Councillor

Dated: **25 September 2023**



Geoff Rollinson  
Chief Executive Officer

Dated: **25 September 2023**



Victorian Auditor-General's Office

## Independent Auditor's Report

### To the Councillors of Gannawarra Shire Council

<p><b>Opinion</b></p>	<p>I have audited the accompanying performance statement of Gannawarra Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2022</li> <li>• sustainable capacity indicators for the year ended 30 June 2022</li> <li>• service performance indicators for the year ended 30 June 2022</li> <li>• financial performance indicators for the year ended 30 June 2022</li> <li>• other information and</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Gannawarra Shire Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020</i>.</p>
<p><b>Basis for Opinion</b></p>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<p><b>Councillors' responsibilities for the performance statement</b></p>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

<p><b>Auditor's responsibilities for the audit of the performance statement</b></p>	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement.</p> <p>As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"> <li>• identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.</li> <li>• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control</li> <li>• evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.</li> </ul> <p>I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.</p>
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# Glossary

**ACT** - A decree proclaiming the law, passed by the legislature and given royal assent by the Crown.

**ACTION PLAN** - A document that lists the actions and steps needed to achieve a goal and/or objective.

**ADVOCACY** - Lobbying for the needs of the community through reasoned argument to the relevant authorities.

**ASSET** - A physical component of a facility that has a value, enables a service to be provided and has an economic life greater than 12 months. Roads, halls and footpaths are assets.

**ASSET MANAGEMENT** - The processes by which Council collects and maintains a comprehensive database of asset conditions and uses this information to prioritise works funding and maintain existing assets at desired condition levels.

**BUSINESS EXCELLENCE FRAMEWORK** - A framework or foundation used to create an environment for continuous improvement that leads to sustainable organisational success.

**CAPITAL WORKS** - Work undertaken to either renew, upgrade, or construct assets owned by the Gannawarra community. Renewal capital works extend the functional use of an existing asset by complete or part refurbishment or replacement. These works are usually carried out on an asset which is deteriorating to an unacceptable service level. Upgrade capital works intentionally improve the level of service provided by an existing asset, due to performance requirements having increased beyond current capacity.

**CIRCULAR ECONOMY** - A model of production and consumption, which involves sharing, leasing, reusing, repairing, refurbishing and recycling existing materials and products as long as possible.

**CODES OF CONDUCT** - Statements of how the Councillors and/or staff will interact and work with colleagues and the community.

**COMMUNITY PLAN** - Plan developed by a community that outlines the community's priorities.

**COMMUNITY SATISFACTION SURVEY** - An independent annual survey of community satisfaction, jointly sponsored by Local Government Victoria and local governments.

**CONTINUOUS IMPROVEMENT** - Process of ensuring that review and improvement practises are built into operational activities.

**DEPRECIATION AND AMORTISATION** - An expense which recognises the value of a fixed asset as it is used up over time.

**EMPLOYEE BENEFITS** - Relates to wages and salaries, casual staff payments, annual leave, long service leave, superannuation, fringe benefits tax, Work Cover and redundancy payments.

**EQUITY** - Residual interest in the assets of Council after the deduction of its liabilities, which is made up of accumulated surplus and reserves. Total equity is also equal to net assets.

**EXPENSE** - An outgoing payment made by Council.

**GOVERNANCE** - How Council operates as a decision-making body, its relationship with the administration, and the ways that Council engages with its community in this process.

**GROWING GANNAWARRA – 2021-2025 COUNCIL PLAN** - Plan written to guide Council's activities for a four-year period. Details the strategic directions and objectives for the municipality, and underpins all the decision making processes, policies and procedures of Council.

**INCOME** - An incoming payment made to Council.

**INFRASTRUCTURE** - Physical assets required to enable the community to be connected and operational. This includes roads, drains, footpaths and public open spaces, as well as public facilities and buildings.

**LIABILITIES** - Future sacrifices of economic benefits that Council is presently obliged to make to other entities as a result of past transactions or other past events.

**POLICY** - A set of general guidelines that outlines Council's plan for addressing certain matters.

**REVENUE** - The amount of money that Council actually receives from its activities, mainly from rates, grants and services provided to customers and ratepayers.

**RISK MANAGEMENT** - Discipline for developing appropriate procedures to reduce the possibility of adverse effects from future events.

**ROAD MANAGEMENT PLAN/ROAD ASSET MANAGEMENT PLAN** - The plan developed to establish a management system for the public road functions that are the responsibility of the Council. The management system is based on policy and operational objectives and at the same time recognises resource limitations in undertaking the necessary levels of service and performance standards outlined in the plan.

**STRATEGY** - A plan of action designed to achieve a long-term or overall aim.

**WARDS** - The geographical area of Gannawarra Shire is broken into four electoral divisions named wards. Each ward has elected representatives.

# Abbreviations and Acronyms

<b>ABS</b>	Australian Bureau of Statistics		
<b>AEMO</b>	Australian Energy Market Operator	<b>IPAA</b>	Institute of Public Administration Australia
<b>AAS</b>	Australian Accounting Standard	<b>IT</b>	Information Technology
<b>CALD</b>	Culturally and Linguistically Diverse	<b>KM</b>	Kilometres
<b>CBD</b>	Central Business District	<b>KMP</b>	Key Management Personnel
<b>CEO</b>	Chief Executive Officer	<b>LGA</b>	Local Government Area
<b>CORE</b>	Council Opportunity and Risk Evaluator	<b>LGBTIQ+</b>	Lesbian, Gay, Bisexual, Trans, Intersex, Queer, Asexual. The '+' represents minority gender identities and sexualities not explicitly included in the term LGBTIQ
<b>CPA</b>	Certified Practising Accountant	<b>LGPRF</b>	Local Government Performance Reporting Framework
<b>CPI</b>	Consumer Price Index	<b>LGPRO</b>	Local Government Professionals
<b>CR</b>	Councillor	<b>LGV</b>	Local Government Victoria
<b>CVGA</b>	Central Victorian Greenhouse Alliance	<b>MAV</b>	Municipal Association of Victoria
<b>ELT</b>	Executive Leadership Team	<b>MCH</b>	Maternal and Child Health
<b>EPA</b>	Environmental Protection Agency	<b>MFMPC</b>	Municipal Fire Management Planning Committee
<b>FBT</b>	Fringe Benefits Tax	<b>MPHWP</b>	Municipal Public Health and Wellbeing Plan
<b>FOGO</b>	Food Organics, Garden Organics	<b>MRGC</b>	Murray River Group of Councils
<b>FTE</b>	Full Time Equivalent	<b>MSS</b>	Municipal Strategic Statement
<b>GLAM</b>	Gannawarra Local Agency Meeting	<b>NDCH</b>	Northern District Community Health
<b>GNETS</b>	Gannawarra Non-Emergency Transport Service	<b>NDIS</b>	National Disability Insurance Scheme
<b>GST</b>	Goods and Services Tax	<b>OHS</b>	Occupational Health and Safety
<b>HA</b>	Hectares	<b>PILOR</b>	Payment in Lieu of Rates
<b>HON.</b>	Honourable	<b>RSL</b>	Returned and Services League
<b>HR</b>	Human Resources	<b>SEIFA</b>	Socio-Economic Indexes for Areas
<b>HSC</b>	High School Certificate	<b>VAGO</b>	Victorian Auditor-General's Office
<b>IBAC</b>	Independent Broad-based Anti-corruption Commission	<b>VBI</b>	Vested Benefit Index
<b>IDAHOBIT</b>	International Day against Homophobia, Biphobia, Intersex discrimination		
			and Transphobia





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