

2024/2025 *PROPOSED* ANNUAL BUDGET



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Contents

	Page
Mayors Introduction	1
CEO's Introduction	2
Budget Influences	3
Economic Assumptions	4

Budget Reports

1.	Link to the Integrated Planning and Reporting Framework	5
2.	Services and service performance indicators	7
3.	Financial statements	14
4.	Notes to the financial statements	22
5.	Financial Performance Indicators	41
6.	Schedule of fees and charges	45



Mayor's Introduction

Together with my fellow Councillors, I am delighted to present to our community and stakeholders the Proposed Budget 2024/25.

This budget builds on our Council Plan 2021-2025 vision which focuses on the following three key areas:

- * Liveability
- * Growth
- * Sustainability

The Proposed Budget 2024/25 details the resources required over the next year to fund the large range of services we provide to our community. It also includes details of capital expenditure allocations to improve and renew our shire's built infrastructure, buildings and operational assets as well as a range of operating projects.

The Proposed Budget will deliver on the Council Plan - Growing Gannawarra - which aims to build on Gannawarra's strength as a region renowned for its diverse agriculture sector, its renewable energy opportunities and the potential for the area to become Victoria's nature based tourism destination. Growing Gannawarra aims to build on these objectives and focus on our efforts to enhance the health and wellbeing, connectivity and productivity of our community. This incorporated into our sound financial framework allows Council to provide the range of services it provides. Key components of the Proposed Budget are a focus on Council's core assets and ensuring that Council maintains its existing infrastructure. Certain other projects will not only renew existing assets but they will aim to continue to revitalise our existing assets to make our shire more attractive to our community and our visitors.

In this budget the total Capital Works program will be \$22.862m of which \$14.909m will come from external funding and \$7.953m from Council's cash. Major items included in the 2024/25 Budget include:

Capital Works	\$
Living Library Projects - The Glasshouse	3,086,450
Cohuna Waterfront Stage 2 (CBD Upgrade)	3,000,000
Flood funding works	3,000,000
Koondrook Levee Design and Construction - Grant.Dep	2,500,000
Safe Local Roads & Streets Program	2,000,000
Gravel Re-sheeting Program	1,210,000
Bitumen Roads Reseal Program	1,061,000
Sealed Roads Rehabilitation Program	935,000
Bridge Replacement	760,226
ICT - Joint Council Asset Management Software	708,515
Cell 3 capping - Gannawarra Central Landfill	650,000
Apex Park Bridge	632,000
Kervins Rd Bridge Replacement	503,000
Heavy Plant Replacement	500,000
Light Plant Replacement	387,000
Stormwater Network and Town Pump renewal	298,000
Kerb replacement	266,000
ICT Capital Renewals	180,000
Annual Footpath replacement	160,000
Strategic Project Development and Planning	150,000
Swimming Pool Renewal Program	135,000
Library Resources	120,000
Denyers Quarry Expansion Feasibility assessment	100,000
Bridge Renewal	100,000
Buildings Renewal	100,000
Kerang & Cohuna Swimming Pool Concept Designs	80,000

Chief Executive Officer's Introduction

I am pleased to present the Proposed Budget to the community for comment. The Proposed Budget has been prepared with a strong understanding of the communities expectations and challenging economic conditions being experienced at the moment.

Council also has had to deal with the rising cost of constructing it's assets like roads, bridges and buildings. I am pleased to present a Proposed Budget that is balanced in that it focuses on maintaining our existing assets as well as catering for a number of new and exciting projects.

Council has prepared a Proposed Budget for 2024/25 which is aligned to the vision in the Council Plan 2021-2025 and incorporates various measures to react to the challenging economic conditions. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the State Government.

This budget also includes flood restoration works of \$3 million in 2024/25. These flood restoration projects are fully funded from grants from the Federal and State Governments.

Capital investment in assets (\$22.862m) are a feature in the budget. This is comprised of new works (\$6.016m) renewal works (\$8.762m) and upgrade works (\$8.084m).

This includes roads (\$8.206m), recreational, leisure and community facilities (\$3.215m), buildings (\$3.186m), other infrastructure (\$3.016m), bridges (\$1.995m), waste management (\$650,000), drainage (\$298,000) and footpath and cycleways (\$160,000). The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Section 4.5.

The Rate Rise

The average rate will rise by 2.75% in line with the order by the Minister for Local Government in December 2023 under the Fair Go Rates System.

The kerbside garbage & recycling collection charge is to increase by 1.5% on average. Refer Section 4.1.1 for further Rates & Charges details.

Key Statistics

	2024/25 \$'000	2023/24 \$'000
Total Revenue (in 000's)	46,857	46,881
Total Expenditure (in 000's)	31,949	33,603
Comprehensive Income result - Surplus	<u>14,908</u>	<u>13,278</u>

Cash and investment and other financial asset balance are forecast to be \$14.413m at the end of 2024/25.

	2024/25 \$'000	2023/24 \$'000
Total Capital Works Program (in 000's)	22,862	23,943

Funding Sources -

Grants	14,909	15,240
Roads to Recovery grant (operating)	1,357	1,417
Contribution		
Rates funded	6,596	7,286

Council is reliant on external grant funding for the planned capital works programs.

The Proposed Budget is presented to the community for comment, understanding and discussion.

Geoff Rollinson
CHIEF EXECUTIVE OFFICER

Budget Influences

This section sets out the key budget influences arising from the internal and external environment within which Council operates.

External Influences

The four years represented within the Budget are 2024-25 through to 2027-28. In preparing the 2024-25 budget, a number of external influences have been taken into consideration. These are outlined below:

- * Location – encompassing a broad area of river, lake and creek frontage our shire enjoys the benefits that this brings to our passive and active recreational pursuits. The flooding in 2022 and into 2023 highlights the impact that this can and does have on our community that are still being managed at present.
- * Financial Assistance Grants – The largest source of government funding to Council is through the annual Local Government Grants Commission allocation. The overall allocation is determined by the Federal Financial Assistance Grant.
- * Capital Grant Funding – Capital grant opportunities arise continually and Council's capital works program is built around taking advantage of these opportunities to expand and enhance our existing assets.
- * Rate Capping – The Victorian State Government continues with a cap on rate increases. The cap for 2024-25 has been set at 2.75%
- * Cost shifting - this occurs where Local Government provides a service to the community on behalf of the State and/or Federal Government. Over time, the funds received by Local Governments' do not increase in line with real cost increases, such as school crossing or library services, resulting in a further reliance on rate revenue to meet service delivery expectations.
- * Enterprise Agreement (EA) – for 2024/25 Council is in the third year of it's EB which allows for wages growth of 2.5%. A new EB needs to be negotiated for the next period with employees and the unions.
- * Local Government Service Rates and Charges- The Minister issued new guidelines in late December 2023, which has implications for costs incurred for street bin and street cleaning. Under the new guidelines these costs will not be chargeable under waste charges but will need to be covered under the rate cap. Council is aiming to comply with the new guidelines in 2025/26.

Internal Influences

Council's guiding financial parameters in the development of the budget are to

- Balance the Budget – Surplus Cash Flow and Surplus Underlying Result - The Council's cash position increases over the four year life of the budget. The Underlying Result is a surplus in 2024/25 and then in deficit for the next three years.
- Maintain our Assets – Asset Renewal 100% - The asset renewal ratio is well above 100% over the four year life of the Proposed Budget. It is bolstered by grant funded projects, in particular flood funding.
- Indebtness – low level of debt - Council will be debt free in 2024/25. There is a proposed borrowing in 2026/27 for Aquatic facilities.
- Liquidity – cash levels maintained - The Council's cash position increases over the four year life of the budget.

Economic Assumptions

Assumption	Notes	Actual	Forecast	Budget	Projections			Trend
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Rate Cap Increase	1	1.75%	3.50%	2.75%	2.50%	2.50%	2.50%	-
Population Growth	2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0
Investment Interest Rate	3	1.00%	3.50%	3.25%	3.00%	3.00%	3.00%	-
Borrowing Interest Rate	4	7.59%	7.59%	7.59%	N/A	4.50%	4.50%	-
CPI	5	6.00%	4.00%	4.10%	3.20%	2.80%	2.60%	-
User Fees	6	2.00%	3.50%	3.00%	3.20%	2.80%	2.60%	-
Grants - Recurrent	7	1.75%	3.50%	3.00%	3.20%	2.80%	2.60%	-
Grants - Non-Recurrent		2.00%	3.50%	3.00%	3.20%	2.80%	2.60%	-
Contributions		2.00%	3.50%	3.00%	3.20%	2.80%	2.60%	-
Proceeds from sale of assets ('000)		\$ 254	\$ 152	\$ 333	\$ 248	\$ 255	\$ 262	-
Finance Costs ('000)		\$ 13	\$ 8	\$ 2	\$ -	\$ 53	\$ 100	+
Other Revenue		2.00%	3.50%	3.00%	3.20%	2.80%	2.60%	-
Employee Costs	8	2.20%	3.00%	3.00%	3.70%	3.60%	3.50%	+
Contactors, consultants and materials		2.00%	4.00%	4.10%	3.20%	2.80%	2.60%	-
Utilities		2.00%	4.00%	4.10%	3.20%	2.80%	2.60%	-
Bad and doubtful debts		2.00%	4.00%	4.10%	3.20%	2.80%	2.60%	-
Depreciation		1.01%	1.00%	0.99%	0.99%	1.01%	1.00%	-
Other expenses		2.00%	3.50%	3.50%	3.20%	2.80%	2.60%	-

Notes to Assumptions

1. Rate Cap

The State Government continues with a cap on rate increases. The cap for 2024/25 has been set at 2.75%. The rate cap for outlying years is set at a conservative rate of 2.5%.

2. Population Growth

The population is forecast to remain stable.

3. Investment Interest Rate

The forecast for the cash rate is to reduce slightly in the next year and then flatten to 3%

4. Borrowing Interest Rate

No borrowings are forecast in the next two years and there is one payment of an existing loan to pay out in 2024/25 at 7.59%.

5. CPI

The CPI forecast is to remain at 4% in 2024/25 and then gradually reduce to the target inflation range of the Reserve Bank.

6. User Fees

Council's user fees are reviewed on an annual basis and is weighed to balance affordability, encourage usage, cost recovery and raise sufficient revenue in line with prudent financial management practices.

7. Grants - Recurrent

Council has budgeted for Recurrent Grants to be indexed in line with the CPI in future years and 3% for 2024/25.

8. Employee Costs

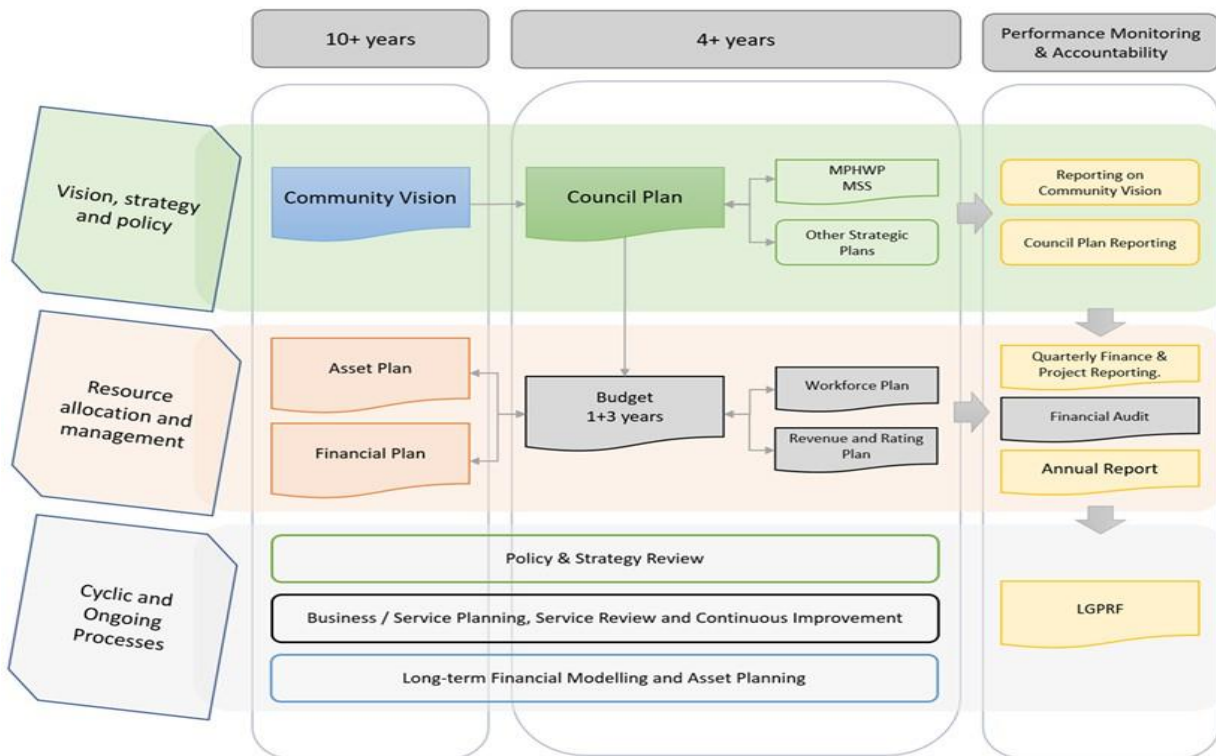
Salary increases as per the current Enterprise Bargaining Agreement (EBA) is 2.5% in 2023/24 and 2024/25 to 1 March 2025. Superannuation guarantee as legislated will increase to 12% by 2025/26 (2023/24 = 11%, 2024/25 = 11.5%, 2025/26 = 12%).

1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

The timing of each component of the integrated strategic planning and reporting framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

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

1.2 Our purpose

Our Vision

Our 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.

Our 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.

Our values

Our values are trust, respect, innovation and collaboration.

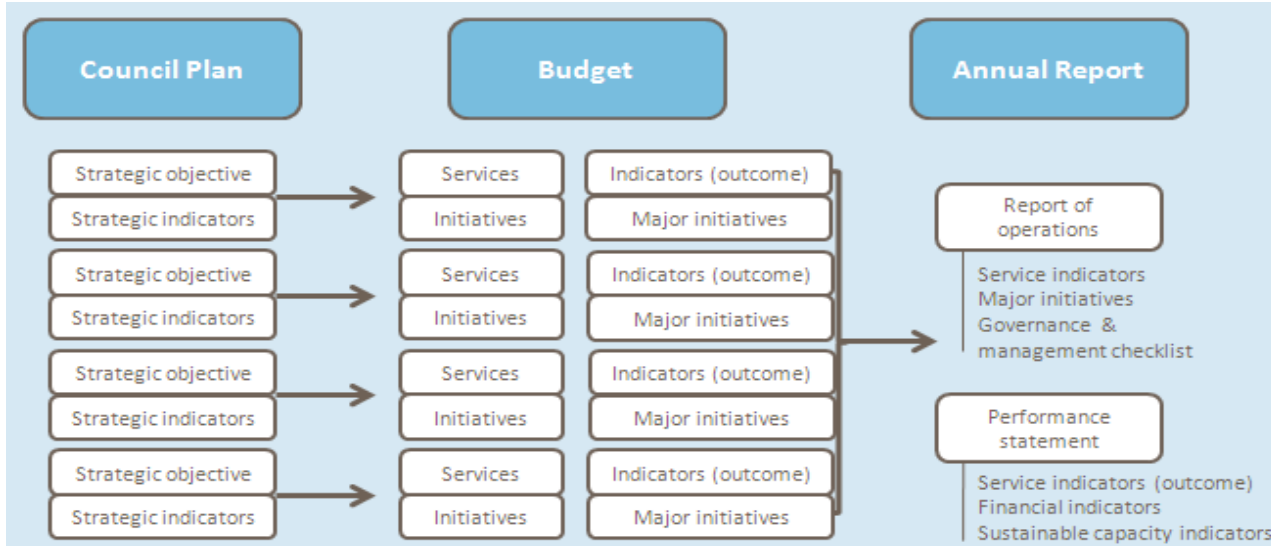
1.3 Strategic objectives

Council delivers activities and initiatives under a range of service categories. Each contributes to the achievement of one of the three Strategic Objectives as set out in the Council Plan 2021-2025. The following table lists the three Strategic Objectives as described in the Council Plan 2021-2025.

Strategic Objective	Description
1. Liveability	Enhance the wellbeing and liveability of the Gannawarra through creative infrastructure and services.
2. Growth	Grow the Gannawarra through a diverse and broad economy.
3. Sustainability	Achieve long-term financial and environmental sustainability.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2024/25 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objective 1: 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.

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Community Engagement	This service is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders, on behalf of Council.	<i>Inc</i>	112	107	-
		<i>Exp</i>	431	512	559
		<i>Surplus / (deficit)</i>	(319)	(405)	(559)
Events	Council's arts and culture program investigates opportunities to capture the economic value of local events and ensures a link between the community and Council.	<i>Inc</i>	15	19	10
		<i>Exp</i>	109	64	39
		<i>Surplus / (deficit)</i>	(94)	(45)	(29)
Transport Connections	This service includes responsibility for the maintenance of the weighbridge, aerodrome and train station.	<i>Inc</i>	18	18	20
		<i>Exp</i>	80	69	60
		<i>Surplus / (deficit)</i>	(62)	(51)	(41)
Bridges	This service conducts ongoing maintenance of Council's bridge network.	<i>Inc</i>	-	-	-
		<i>Exp</i>	53	80	96
		<i>Surplus / (deficit)</i>	(53)	(80)	(96)
Community Facilities	This service is responsible for the maintenance and management of Council's building and properties including public halls and community amenities.	<i>Inc</i>	161	683	741
		<i>Exp</i>	655	1,117	1,171
		<i>Surplus / (deficit)</i>	(494)	(434)	(430)

Service (continued)

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Drainage	This service conducts ongoing maintenance of Council's drainage network.	<i>Inc</i>	-	-	-
		<i>Exp</i>	163	164	185
		<i>Surplus / (deficit)</i>	(163)	(164)	(185)
Fire Prevention	Fire prevention includes the implementation of Council's fire prevention policy along with maintaining strategic fire breaks and replacement of fire plugs.	<i>Inc</i>	-	-	-
		<i>Exp</i>	34	18	54
		<i>Surplus / (deficit)</i>	(34)	(18)	(54)
Footpath, Kerb and Channel	This service conducts ongoing maintenance of Council's footpath, kerb and channel network.	<i>Inc</i>	-	-	-
		<i>Exp</i>	149	168	186
		<i>Surplus / (deficit)</i>	(149)	(168)	(186)
Pest Control	Council is responsible for undertaking an arbovirus eradication program each year.	<i>Inc</i>	67	44	46
		<i>Exp</i>	73	93	46
		<i>Surplus / (deficit)</i>	(6)	(49)	(0)
Roads	This service conducts ongoing maintenance of Council's vast road network.	<i>Inc</i>	1,654	1,803	1,758
		<i>Exp</i>	4,735	2,875	2,872
		<i>Surplus / (deficit)</i>	(3,081)	(1,072)	(1,113)
Local Laws	This service maintains and improves the health and safety of people, animals and the environment by providing services including dog and cat collection, lost and found, pound service, registration and administration service and after hours emergency service. It also provides education, regulation and enforcement of local laws and relevant State legislation.	<i>Inc</i>	153	128	124
		<i>Exp</i>	401	437	426
		<i>Surplus / (deficit)</i>	(248)	(309)	(302)
Flood response & emergency Works	Council's response to the Oct/Nov 2022 floods. Council received \$1.5m in 2022/23 as part of the State Government's efforts to support flood affected councils through its Council Flood Support Fund.	<i>Inc</i>	4,931	-	-
		<i>Exp</i>	79	-	-
		<i>Surplus / (deficit)</i>	4,852	0	0
Business Undertakings	Business undertakings include Council's responsibility for the provision and maintenance of a limited number of elderly person's units. This area also includes private works undertaken by Council at the request of others.	<i>Inc</i>	38	46	53
		<i>Exp</i>	48	46	49
		<i>Surplus / (deficit)</i>	(10)	0	4
Children Services	This service provides family oriented support services including pre-schools, long day care, maternal and child health, youth services and development, immunisation and family day care.	<i>Inc</i>	3,700	4,181	4,190
		<i>Exp</i>	3,546	4,052	4,071
		<i>Surplus / (deficit)</i>	154	128	119
Community Care	This service provides food safety and public and community health and safety.	<i>Inc</i>	5,440	1,773	103
		<i>Exp</i>	6,725	2,275	474
		<i>Surplus / (deficit)</i>	(1,284)	(503)	(371)
Swimming Areas	This service provides maintenance and operation of Council's swimming areas and when required to undertake projects in relation to boating safety.	<i>Inc</i>	128	128	141
		<i>Exp</i>	668	705	728
		<i>Surplus / (deficit)</i>	(540)	(577)	(587)
Recreation Reserves	This service provides maintenance and support of municipal recreation facilities including recreational reserves and parks and gardens.	<i>Inc</i>	55	34	32
		<i>Exp</i>	1,258	1,131	995
		<i>Surplus / (deficit)</i>	(1,204)	(1,097)	(963)

Service (continued)

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Library	This service provides public library services across the municipality and provides customer focused service that caters for cultural, educational and recreational needs of residents and provides a focal point where they can meet, relax and enjoy the services and facilities offered.	<i>Inc</i>	167	167	155
		<i>Exp</i>	685	665	678
		<i>Surplus / (deficit)</i>	(518)	(498)	(523)

Major Initiatives

Engage with potential developers across the Gannawarra Shire for investment opportunities.
 Completion of the Quambatook Weir Pool & walking track for the Quambatook community.
 Development and Construction of the Glasshouse at Sir John Gorton Library.
 Design concepts for Kerang and Cohuna Aquatic facilities.
 Adopt and implement the Gannawarra Reconciliation Action Plan.
 Continue community recovery initiatives after the Oct-Nov 2022 floods.
 Implementation of Pre-Prep across Gannawarra Kindergartens.

Other Initiatives

Develop the Asset Management Strategy.
 Continue to advocate for the delivery of renewable projects across Gannawarra Shire to provide new jobs and services and further diversification of the local economy.
 Implement municipal wide community plans.
 Review of Council's Social inclusion Strategy.

2.2 Strategic Objective 2: 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.

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Economic Development	This service assists the Council to facilitate an environment that is conducive to a sustainable and developing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	<i>Inc</i>	783	104	353
		<i>Exp</i>	1,004	439	624
		<i>Surplus/ (deficit)</i>	(222)	(336)	(271)
Planning and Building	This service processes all planning and statutory building applications, provides advice and makes decisions about development proposals which require a planning permit as well as preparing policy documents that shape the future of the Council.	<i>Inc</i>	375	463	230
		<i>Exp</i>	704	779	689
		<i>Surplus/ (deficit)</i>	(329)	(316)	(459)
Tourism	This service facilitates and encourages tourism development and opportunities to draw visitors to the municipality. The tourism program includes Gateway to Gannawarra, caravan parks and signage.	<i>Inc</i>	154	157	163
		<i>Exp</i>	437	355	375
		<i>Surplus/ (deficit)</i>	(283)	(198)	(212)

Major Initiatives

Implement the outcomes of the Waterway Masterplans across the Shire.

Identifying new land development sites across the municipality for residential and industrial use as per the Strategic Growth Plan.

Infrastructure developments to improve liveability aimed at relocation and building population to fill the range of new jobs coming online through mineral sands, energy projects and industrial growth.

Facilitate the further development of solar and wind farms aimed at generating jobs growth and revenue for Council through Payment in Lieu of Rates (PILOR).

Investigate options for future development of new land within the industrial area for the next 20 years in Kerang. Tate Drive Industrial Estate lots in Kerang are selling fast and Council is seeking to develop the next stage to stay ahead of demand. Development will ensure that new businesses are captured and the benefits to the local economy are maximised.

Continue to create diversity within Gananwarra Shire for new agricultural projects aimed at diversifying the local economy and creating jobs.

Review the Gannawarra Planning Scheme.

Develop the Koondrook Timber Towns Transition Plan.

Facilitate major business developments aimed at creating jobs and investment and supporting population growth.

2.3 Strategic Objective 3: 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.

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Environment Protection	This service includes programs for the eradication of noxious weeds, tree maintenance and planting.	<i>Inc</i>	69	70	70
		<i>Exp</i>	223	212	176
		<i>Surplus / (deficit)</i>	(154)	(142)	(106)
Waste Management	This service provides kerbside collection of garbage and waste from households and commercial properties and operating costs of transfer stations and landfill.	<i>Inc</i>	100	110	81
		<i>Exp</i>	2,088	2,618	2,691
		<i>Surplus / (deficit)</i>	(1,988)	(2,508)	(2,610)
Council	The governing body to work together with our community to capitalise on our natural assets, support our business and agricultural sector and deliver quality services to our community.	<i>Inc</i>	0	-	-
		<i>Exp</i>	205	183	420
		<i>Surplus / (deficit)</i>	(204)	(183)	(420)
Executive	This service provides organisational policy and leadership support in the areas of advocacy, continuous improvement, corporate planning, performance measurement, delivery and reporting.	<i>Inc</i>	0	-	-
		<i>Exp</i>	1,297	1,322	1,293
		<i>Surplus / (deficit)</i>	(1,296)	(1,322)	(1,293)
Governance	This service includes support services in the area of finance, records management, customer services, human resources and several governance functions such as risk and compliance. Human services develops and implements strategies, policies and procedures for the provision of human resources, risk management and insurances, customer service, records management and media and internal communications.	<i>Inc</i>	866	941	767
		<i>Exp</i>	4,353	4,049	3,741
		<i>Surplus / (deficit)</i>	(3,487)	(3,108)	(2,974)

Service (continued)

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Information Technology	This service provides, supports and maintains reliable and cost effective computer systems and communication facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way.	<i>Inc</i>	-	-	-
		<i>Exp</i>	811	933	904
		<i>Surplus / (deficit)</i>	(811)	(933)	(904)

Major Initiatives

Review of Waste Management Strategy for the Shire.

Further investigation of Micro Grids within Gannawarra Shire to provide alternate energy options for local residents and generate revenue for Council.

Review alternative options for current fleet i.e. hybrid, electronic vehicles.

Other Initiatives

Review of the overall Workforce Plan for Gannawarra Shire to enable progression into the future.

Recoup funding opportunities through Natural Disaster funding arrangements.

Implement Council's Climate Change Adaptation Plan.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100

Service Performance Outcome Indicators (Continued)

Service	Indicator	Performance Measure	Computation
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.4 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expendit ure	Income / Revenue
	\$'000	\$'000	\$'000
Liveability	(5,316)	12,688	7,371
Growth	(943)	1,689	746
Sustainability	(8,308)	9,225	917
Total	(14,566)	23,601	9,035
Expenses added in:			
Depreciation	8,246		
Finance costs	2		
Others	424		
Surplus/(Deficit) before funding sources	(23,238)		
Funding sources added in:			
Rates and charges revenue	13,376		
Waste charge revenue	2,736		
Victoria Grants Commission	7,131		
Total funding sources	23,243		
Operating surplus/(deficit) for the year	5		
Capital funding	14,903		
Total Comprehensive Result	14,908		

3. Financial Statements

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

Comprehensive Income Statement
 Balance Sheet
 Statement of Changes in Equity
 Statement of Cash Flows
 Statement of Capital Works
 Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Income / Revenue						
Rates and charges	4.1.1	15,704	16,111	16,472	16,882	17,304
Statutory fees and fines	4.1.2	406	348	359	369	379
User fees	4.1.3	2,913	3,015	3,111	3,198	3,281
Grants - operating	4.1.4	10,174	11,145	11,502	11,824	12,132
Grants - capital	4.1.4	15,240	14,909	9,207	8,128	5,448
Contributions - monetary	4.1.5	45	44	45	687	688
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		152	333	248	255	262
Other income	4.1.6	2,247	952	794	804	815
Total income / revenue		46,881	46,857	41,738	42,147	40,309
Expenses						
Employee costs	4.1.7	14,987	13,880	14,373	14,890	15,411
Materials and services	4.1.8	10,210	9,168	9,485	9,750	10,003
Depreciation	4.1.9	8,046	8,246	8,328	8,411	8,496
Borrowing costs		8	2	-	53	100
Other expenses	4.1.12	352	652	438	450	462
Total expenses		33,603	31,949	32,624	33,554	34,471
Surplus/(deficit) for the year		13,278	14,908	9,114	8,592	5,837
Total comprehensive result		13,278	14,908	9,114	8,592	5,837

Balance Sheet

For the four years ending 30 June 2028

		Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000 2027/28 \$'000	
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		13,708	12,913	13,743	14,976	15,108
Trade and other receivables		3,321	3,588	3,689	3,863	3,689
Other financial assets		4,500	4,500	4,500	4,500	4,500
Inventories		378	382	386	389	393
Other assets		444	444	444	444	444
Total current assets	4.2.1	22,351	21,827	22,761	24,172	24,134
Non-current assets						
Property, infrastructure, plant & equipment		293,456	307,745	315,990	325,563	331,323
Investment property		1,030	1,030	1,030	1,030	1,030
Total non-current assets	4.2.1	294,486	308,775	317,020	326,593	332,353
Total assets		316,837	330,602	339,782	350,766	356,487
Liabilities						
Current liabilities						
Trade and other payables		2,508	1,371	1,390	1,431	1,466
Trust funds and deposits		430	430	430	430	430
Provisions		3,930	3,969	4,009	4,049	4,090
Interest-bearing liabilities	4.2.3	53	-	-	199	208
Total current liabilities	4.2.2	6,921	5,770	5,829	6,109	6,193
Non-current liabilities						
Provisions		710	717	724	732	739
Interest-bearing liabilities	4.2.3	-	-	-	2,105	1,897
Total non-current liabilities	4.2.2	710	717	724	2,837	2,636
Total liabilities		7,631	6,488	6,554	8,945	8,829
Net assets		309,206	324,114	333,228	341,820	347,658
Equity						
Accumulated surplus		121,389	136,297	145,411	154,003	159,841
Reserves		187,817	187,817	187,817	187,817	187,817
Total equity		309,206	324,114	333,228	341,820	347,658

Statement of Changes in Equity

For the four years ending 30 June 2028

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2024 Forecast Actual					
Balance at beginning of the financial year		295,928	108,111	187,817	-
Surplus/(deficit) for the year		13,278	13,278	-	-
Balance at end of the financial year		309,206	121,389	187,817	-
2025 Budget					
Balance at beginning of the financial year		309,206	121,389	187,817	-
Surplus/(deficit) for the year		14,908	14,908	-	-
Balance at end of the financial year	4.3.2	324,114	136,297	187,817	-
2026					
Balance at beginning of the financial year		324,114	136,297	187,817	-
Surplus/(deficit) for the year		9,114	9,114	-	-
Balance at end of the financial year		333,228	145,411	187,817	-
2027					
Balance at beginning of the financial year		333,228	145,411	187,817	-
Surplus/(deficit) for the year		8,592	8,592	-	-
Balance at end of the financial year		341,820	154,003	187,817	-
2028					
Balance at beginning of the financial year		341,820	154,003	187,817	-
Surplus/(deficit) for the year		5,837	5,837	-	-
Balance at end of the financial year		347,658	159,841	187,817	-

Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		15,704	15,846	16,186	16,584	17,003
Statutory fees and fines		406	382	394	405	416
User fees		3,204	3,313	3,413	3,510	3,602
Grants - operating		8,113	9,781	9,808	10,361	10,635
Grants - capital		12,054	14,898	9,394	8,090	5,669
Contributions - monetary		45	44	45	47	48
Interest received		733	520	350	350	350
Other receipts		1,664	2,238	2,305	3,013	3,133
Net GST refund / payment		3,188	2,432	2,035	2,014	1,805
Employee costs		(17,194)	(14,038)	(14,366)	(14,883)	(15,404)
Materials and services		(11,231)	(10,942)	(10,315)	(10,609)	(10,890)
Other payments		(387)	(792)	(540)	(530)	(544)
Net cash provided by/(used in) operating activities	4.4.1	16,299	23,683	18,708	18,354	15,823
Cash flows from investing activities						
Payments for property, infrastructure, plant and		(26,549)	(25,148)	(18,216)	(19,720)	(15,749)
Proceeds from sale of property, infrastructure, plant and		347	726	338	348	356
Proceeds from sale of investments		7,647	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(18,555)	(24,422)	(17,879)	(19,372)	(15,392)
Cash flows from financing activities						
Finance costs		(8)	(2)	-	(53)	(100)
Proceeds from borrowings		-	-	-	2,400	-
Repayment of borrowings		(102)	(53)	-	(96)	(199)
Net cash provided by/(used in) financing activities	4.4.3	(110)	(55)	-	2,251	(299)
Net increase/(decrease) in cash & cash equivalents		(2,366)	(795)	830	1,233	132
Cash and cash equivalents at the beginning of the financial year		16,074	13,708	12,913	13,743	14,976
Cash and cash equivalents at the end of the financial year		13,708	12,913	13,743	14,976	15,108

Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual		2025/26	2026/27	2027/28
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		910	-	800	1,300	-
Land improvements		-	140	-	-	-
Total land		910	140	800	1,300	-
Buildings		2,172	3,186	550	6,950	6,950
Building improvements		396	-	-	-	-
Total buildings		2,568	3,186	550	6,950	6,950
Total property		3,478	3,326	1,350	8,250	6,950
Plant and equipment						
Plant, machinery and equipment		888	907	827	827	827
Fixtures, fittings and furniture		-	50	-	-	-
Computers and telecommunications		183	889	380	280	180
Library books		120	120	120	120	120
Total plant and equipment		1,191	1,966	1,327	1,227	1,127
Infrastructure						
Roads		15,659	8,206	3,261	3,327	3,393
Bridges		-	1,995	550	550	550
Footpaths and cycleways		527	160	161	162	1,163
Drainage		274	298	2,298	2,298	298
Recreational, leisure and community facilities		333	3,215	4,685	1,485	135
Waste management		-	650	-	300	200
Parks, open space and streetscapes		2,008	30	85	30	85
Other infrastructure		473	3,016	2,916	416	416
Total infrastructure		19,274	17,570	13,956	8,568	6,240
Total capital works expenditure	4.5.1	23,943	22,862	16,633	18,045	14,317
Represented by:						
New asset expenditure		4,640	6,016	5,480	6,440	3,940
Asset renewal expenditure		15,567	8,762	6,508	8,395	8,362
Asset expansion expenditure		952	-	-	-	-
Asset upgrade expenditure		2,784	8,084	4,645	3,210	2,015
Total capital works expenditure	4.5.1	23,943	22,862	16,633	18,045	14,317
Funding sources represented by:						
Grants		15,240	14,909	9,207	8,128	5,448
Contributions		-	-	-	640	640
Council cash		8,703	7,953	7,426	6,877	8,229
Borrowings		-	-	-	2,400	-
Total capital works expenditure	4.5.1	23,943	22,862	16,633	18,045	14,317

Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	14,537	13,880	14,303	14,818	15,337
Employee costs - capital	450	458	475	492	509
Total staff expenditure	14,987	14,338	14,778	15,311	15,846
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	146.0	146.0	144.0	144.0	144.0
Total staff numbers	146.0	146.0	144.0	144.0	144.0

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2024/25	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	383	383	-	-	-
Community Wellbeing	5,449	1,624	3,078	748	-
Corporate Services	2,156	1,700	456	-	-
Infrastructure Services	5,461	4,816	645	-	-
Strategic Development	431	283	149	-	-
Total permanent staff expenditure	13,880	8,805	4,327	748	-
Capitalised labour costs	458				
Total expenditure	14,338				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2024/25					
Chief Executive Officer	2	2	-	-	-
Community Wellbeing	59	14	35	10	-
Corporate Services	20	15	5	-	-
Infrastructure Services	62	54	8	-	-
Strategic Development	4	2	2	-	-
Total staff	146	86	50	10	-

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2028**

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Chief Executive Officer				
Permanent - Full time	383	397	412	426
Women	103	106	110	114
Men	281	291	302	312
Total - Chief Executive Officer	383	397	412	426
Community Wellbeing				
Permanent - Full time	1,624	1,684	1,744	1,805
Women	1,078	1,118	1,158	1,198
Men	546	566	586	607
Permanent - Part time	3,078	3,192	3,306	3,422
Women	3,061	3,174	3,288	3,403
Men	17	17	18	19
Total - Community Wellbeing	4,701	4,875	5,051	5,227
Corporate Services				
Permanent - Full time	1,700	1,763	1,826	1,890
Women	1,350	1,400	1,450	1,501
Men	350	363	376	389
Permanent - Part time	456	472	489	507
Women	456	472	489	507
Total - Corporate Services	2,156	2,235	2,316	2,397
Infrastructure Services				
Permanent - Full time	4,816	4,994	5,174	5,355
Women	826	857	888	919
Men	3,989	4,137	4,286	4,436
Permanent - Part time	645	669	693	717
Women	490	508	527	545
Men	155	160	166	172
Total - Infrastructure Services	5,461	5,663	5,867	6,072
Strategic Development				
Permanent - Full time	283	293	304	314
Men	283	293	304	314
Permanent - Part time	149	154	160	165
Women	149	154	160	165
Total - Strategic Development	431	447	464	480
Casuals, Temporary, Vacant and Seasonal Expenditure	748	685	710	735
Capitalised labour costs	458	475	492	509
Total staff expenditure	14,338	14,778	15,311	15,846

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
Chief Executive Officer				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Total - Chief Executive Officer	2.0	2.0	2.0	2.0
Community Wellbeing				
Permanent - Full time	13.5	13.5	13.5	13.5
Women	9.5	9.5	9.5	9.5
Men	4.0	4.0	4.0	4.0
Permanent - Part time	35.0	35.0	35.0	35.0
Women	34.8	34.8	34.8	34.8
Men	0.2	0.2	0.2	0.2
Total - Community Wellbeing	48.5	48.5	48.5	48.5
Corporate Services				
Permanent - Full time	14.5	14.5	14.5	14.5
Women	11.5	11.5	11.5	11.5
Men	3.0	3.0	3.0	3.0
Permanent - Part time	5.4	5.4	5.4	5.4
Women	5.4	5.4	5.4	5.4
Total - Corporate Services	19.9	19.9	19.9	19.9
Infrastructure Services				
Permanent - Full time	54.0	54.0	54.0	54.0
Women	8.0	8.0	8.0	8.0
Men	46.0	46.0	46.0	46.0
Permanent - Part time	7.7	7.7	7.7	7.7
Women	6.0	6.0	6.0	6.0
Men	1.7	1.7	1.7	1.7
Total - Infrastructure Services	61.7	61.7	61.7	61.7
Strategic Development				
Permanent - Full time	2.0	2.0	2.0	2.0
Men	2.0	2.0	2.0	2.0
Permanent - Part time	1.7	1.7	1.7	1.7
Women	1.7	1.7	1.7	1.7
Total - Strategic Development	3.7	3.7	3.7	3.7
Casuals, Temporary, Vacant and Seasonal Expenditure	10.2	8.2	8.2	8.2
Capitalised labour	4.3	4.3	4.3	4.3
Total staff numbers	146.0	144.0	144.0	144.0

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

As per the *Local Government Act 2020*, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2024/25 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

The kerbside garbage & recycling collection charge is to increase by 1.50% on average. The State government issued a revised good practise guide for waste charges which Council intends to be fully compliant with by 2025/26. The municipal charge will remain at the same level as 2023/24.

This will raise total rates and charges for 2024/25 to \$16.111 million.

2023/24 valuations are based on the rate book data in December 2023. 2024/25 valuations are still to be finalised from the Valuer-Generals's office. Calculation of rates in this Draft Budget is based on current valuation figures.

At the time of preparing this report, Council is finalising supplementary valuations. This may affect the calculation of the rates in the dollar for the purposes of rates compliance with the Essential Services Commission.

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

	2023/24 Forecast Actual \$'000	2024/25 Budget \$'000	Change \$'000	%
General rates*	12,011	12,359	348	2.90%
Municipal charge*	654	654	-	0.00%
Service rates and charges	2,687	2,736	48	1.80%
Interest on rates and charges	118	118	-	0.00%
Revenue in lieu of rates	234	244	10	4.46%
Total rates and charges	15,704	16,111	407	2.59%

*These items are subject to the rate cap established under the FGRS

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties	0.004520	0.004653	2.95%
General rate for rateable commercial / industrial properties	0.004773	0.004910	2.88%
General rate for rateable farm irrigation district properties	0.003097	0.003185	2.84%
General rate for rateable farm dryland properties	0.001642	0.001688	2.79%
General rate for rateable cultural and recreational properties	0.002260	0.002327	2.95%

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Residential	6,543	6,736	193	2.95%
Commercial / Industrial	1,131	1,164	33	2.88%
Farm irrigation district properties	2,964	3,048	84	2.84%
Farm dryland properties	1,361	1,399	38	2.79%
Cultural and recreation properties	12	12	0	2.95%
Total amount to be raised by general rates	12,011	12,359	348	2.90%

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	2023/24 Number	2024/25 Number	Change Number	%
Residential	4,784	4,784	-	0.00%
Commercial / Industrial	536	536	-	0.00%
Farm irrigation district properties	1,225	1,225	-	0.00%
Farm dryland properties	453	453	-	0.00%
Cultural and recreation properties	11	11	-	0.00%
Total number of assessments	7,009	7,009	-	0.00%

4.1.1(e) The basis of valuation to be used is the*

(*use Capital Improved Value (CIV) or Net Annual Value (NAV) depending on which is applicable to Council).

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Residential	1,447,525	1,447,525	-	0.00%
Commercial / Industrial	236,977	236,977	-	0.00%
Farm irrigation district properties	957,016	957,016	-	0.00%
Farm dryland properties	829,089	829,089	-	0.00%
Cultural and recreation properties	3,470,608	3,470,608	-	0.00%
Total value of land	6,941,215	6,941,215	-	0.00%

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

Type of Charge	Per Rateable Property 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
Municipal	100	100	-	0.00%

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

Type of Charge	2023/24	2024/25	Change	
	\$	\$	\$	%
Municipal	653,900	654,200	300	0.05%

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
Kerbside collection 120 litre bin	460	467	7	1.52%
Kerbside collection 240 litre bin	660	670	10	1.52%
Greenwaste collection	95	96	1	1.05%
Total	1,215	1,233	18	1.48%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2023/24	2024/25	Change	
	\$	\$	\$	%
Kerbside collection 120 litre bin	1,989,480	2,022,577	33,097	1.66%
Kerbside collection 240 litre bin	557,700	569,500	11,800	2.12%
Greenwaste collection	140,270	143,808	3,538	2.52%
Total	2,687,450	2,735,885	48,435	1.80%

4.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
General rates	12,011	12,359	348	2.90%
Municipal charge	654	654	-	0.00%
Total Rates	12,665	13,014	348	2.75%
Kerbside collection and recycling	2,687	2,736	48	1.80%
Revenue in lieu of rates	234	244	10	4.46%
Total Rates and charges	15,586	15,993	407	2.61%

4.1.1(l) Fair Go Rates System Compliance

Gannawarra Shire *Council* is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2023/24	2024/25
Total Rates	\$ 12,652,250	\$ 13,000,187
Number of rateable properties	7,008	6,998.00
Base Average Rate	1,726.98	1807.98
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$ 1,787.42	\$ 1,857.70
Maximum General Rates and Municipal Charges Revenue	\$ -	\$ 13,000,187
Budgeted General Rates and Municipal Charges Revenue	\$ 12,525,015	\$ 13,000,187
Budgeted Supplementary Rates	\$ 127,235	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 12,652,250	\$ 13,000,187

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2024/25)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Refer to better practice guide for details on disclosing differential rates.

Rates to be levied

The rate and amount of rates payable in relation to land in each category of differential are:

- * A general rate of 0.4653% (0.004653 Cents in the dollar of CIV) for all rateable General rate for rateable residential properties.
- * A general rate of 0.491% (0.00491 Cents in the dollar of CIV) for all rateable General rate for rateable commercial / industrial properties.
- * A general rate of 0.3185% (0.003185 Cents in the dollar of CIV) for all rateable General rate for rateable farm irrigation district properties.
- * A general rate of 0.1688% (0.001688 Cents in the dollar of CIV) for all rateable General rate for rateable farm dryland properties.
- * A general rate of 0.2327% (0.002327 Cents in the dollar of CIV) for all rateable General rate for rateable cultural and recreational properties.

Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

Commercial/industrial land

Commercial/industrial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned commercial or industrial under the Gannawarra Planning Scheme.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above. The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land. The geographic location of the land within this differential rate is wherever located within the Shire district, without reference to ward boundaries. The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to commercial land. The vacant land affected by this rate is that which is zoned commercial and/or industrial under the Gannawarra Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2023/24 financial year.

A higher differential for these property types has traditionally been based on the premise that commercial and industrial properties generally place greater demands on Council services. Council considers that a higher differential compared to the general rate will ensure that Council's commitment to Economic Development and Tourism is financially supported by those who receive direct benefits.

General Residential land

Residential land is any land, which is:

- Occupied for the principal purpose of physically accommodating persons; or
- Unoccupied but zoned residential under the Gannawarra Planning Scheme and which is not business.
- Any land not included in the definition of any other rating type.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above. The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land. The geographic location of the land within this differential rate is wherever located within the shire district, without reference to ward boundaries. The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zoned residential under the Gannawarra Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2023/24 financial year.

Farmland Irrigation District land

Farmland Irrigation District land is any land, which is farmland as defined in the *Valuation of Land Act 1960* that is in the irrigation district defined by the relevant Water Authority and greater than 10 hectares within the Gannawarra Shire Council boundaries; or unoccupied but zoned farmland under the Gannawarra Planning Scheme and which is not commercial/industrial land, general/residential land or farmland (dryland).

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

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

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above. The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land. The geographic location of the land within this differential rate is wherever located within the Shire district, without reference to ward boundaries. The use of the land within this differential rate, in the case of improved land, is any use of land.

A lower differential for farmland properties has traditionally been based on the premise that farmland properties due to their larger areas and relatively higher valuations place less demand and use on the range of Council services. Council considers that a lower differential compared to the general rate will ensure that the farming communities can continue to pursue viable farming activities.

Farmland (dryland)

Farmland (dryland) is any land, which is farmland as defined in the *Valuation of Land Act 1960* and that is not defined as farmland irrigation district land or unoccupied but zoned farmland under the Gannawarra Planning Scheme and which is not commercial/industrial, general/residential or farmland irrigation district land.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

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

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above. The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land. The geographic location of the land within this differential rate is wherever located within the shire district, without reference to ward boundaries. The use of the land within this differential rate, in the case of improved land, is any use of land.

A lower differential for farmland properties has traditionally been based on the premise that farmland properties due to their larger areas and relatively higher valuations place less demand and use on the range of Council services. Council considers that a lower differential compared to the general rate will ensure that the farming communities can continue to pursue viable farming activities.

A discounted differential of less than the irrigated farm land will be available for eligible dryland properties. Council considers that there is a difference in the category of road infrastructure accessible to persons who own properties in the Shire's irrigation district than compared to those individuals who own land in the dryland farming areas. Whilst many roads in the Shires irrigation district are sealed to enable the efficient movement of milk tanker trucks most roads within the dryland farming district remain unsealed.

Cultural and Recreational Land

Recreational land is any land upon which sporting, recreational or cultural activities are conducted, including buildings which may be ancillary to such activities. Profits from recreational land must be applied in promoting its objectives. The definition of "recreational lands" is per Section 2 of the *Cultural and Recreational Lands Act 1963*.

Recreational land that exists for the purpose of providing outdoor sporting recreation or for the purpose of providing cultural activities are important aspects of the Gannawarra Shire Council. Council believes a lower differential compared to the general rate will ensure that this land is retained for this purpose and the open space is preserved.

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2024/25		
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Town planning fees	180	180	-	0.00%
Building fees	120	50	- 70	-58.33%
Local laws fees	85	83	- 2	-1.78%
Other fees	21	35	14	65.75%
Total statutory fees and fines	406	348	- 58	-14.19%

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and local law fines. Increases in statutory fees are made in accordance with legislative requirements.

The reduction in Building Fees relates to Council's decision to outsource the provision of building services in 2024/25.

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2024/25		
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Aged and health services	159	51	- 108	-67.90%
Leisure centre and recreation	151	159	8	5.09%
Child care/children's programs	1,814	1,990	176	9.68%
Chargeable Works	675	727	53	7.84%
Local Laws	14	11	- 4	-25.00%
Waste management	66	66	-	0.00%
Other User fees	34	11	- 23	-68.07%
Total user fees	2,913	3,015	102	3.49%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure, entertainment and other community facilities and the provision of human services such as long day care and family day care.

Council's user fees are reviewed on an annual basis and is weighed to balance affordability, encourage usage, cost recovery and raise sufficient revenue in line with prudent financial management practices. The 2024/25 user fees and charges were reviewed as part of the budget process.

4.1.4 Grants

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000		Change \$'000	%
Grants were received in respect of the following:					
Summary of grants					
Commonwealth funded grants	18,265	14,469	-	3,797	-21%
State funded grants	6,882	11,579	-	4,698	68%
Total grants received	25,147	26,048		901	4%
(a) Operating Grants					
Recurrent - Commonwealth Government					
Financial Assistance Grants	3,820	7,131	-	3,312	87%
Children services	40	-	-	40	-100%
General home care	330	-	-	330	-100%
Health care services	2	2	-	-	0%
Recurrent - State Government					
Children services	1,878	1,859	-	19	-1%
Aged care	117	-	-	117	-100%
School crossing supervisors	29	30	-	1	3%
Libraries	161	147	-	14	-9%
Community health	471	364	-	108	-23%
Road management	67	67	-	-	0%
Community safety	272	167	-	105	-39%
Other	15	10	-	5	-33%
Total recurrent grants	7,202	9,777		2,575	36%
Non-recurrent - Commonwealth Government					
Non-recurrent - State Government					
Road management	46	-	-	46	-100%
Planning	163	-	-	163	-100%
Waste management	40	11	-	29	-73%
Total non-recurrent grants	249	11		238	-96%
Total operating grants	7,451	9,788		2,337	31%
(b) Capital Grants					
Recurrent - Commonwealth Government					
Roads to recovery	1,417	1,357	-	59	-4%
Libraries	6	6	-	-	0%
Total recurrent grants	1,423	1,363		59	-4%
Non-recurrent - Commonwealth Government					
Buildings	-	718	-	718	
Roads	9,750	4,500	-	5,250	-54%
Bridges	-	760	-	760	
Streetscapes	2,907	-	-	2,907	-100%
Non-recurrent - State Government					
Land Improvements	267	-	-	267	-100%
Buildings	1,447	1,500	-	53	4%
Office Equipment	29	709	-	680	2368%
Roads	-	3,500	-	3,500	
Bridges	-	810	-	810	
Footpaths and Cycletracks	366	-	-	366	-100%
Drainage	50	-	-	50	-100%
Streetscapes	1,725	-	-	1,725	-100%
Other Infrastructure	-	2,400	-	2,400	
Total non-recurrent grants	16,540	14,897		1,644	-10%
Total capital grants	17,963	16,260		1,703	-9%
Total Grants	25,414	26,048		634	2%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers.

The early payment of the Victoria Grants annual allocation for 2023/24 in 2022/23 resulted in a decrease in operating grants in 2023/24. The impact of this early payment resulted in a lower grant in 2023/24.

Council's decision to exit community care in 2023 has resulted in reduced grants for General home care and Aged care.

Capital Grants for 2024/25 include \$3m in flood restoration grants, \$3m for Cohuna CBD upgrade and \$2.2m for the Glasshouse project. Further details on grants received for capital works have been included under the capital works program.

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Monetary	45	45	-	0.00%
Total contributions	45	45	-	0.00%

Monetary - Major project contributions are contributions made by various community groups toward improvements on council owned land and facilities. Monetary - Developer contributions are monetary contributions made in lieu of the provision of recreational land in subdivisions.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Interest	733	522	- 211	-28.84%
Investment property rental	317	340	22	7.06%
Reimbursements	1,198	92	- 1,105	-92.30%
Total other income	2,248	953	- 1,294	-57.59%

Other income includes interest from investments, rental from investment properties and services provided under the National Disability Insurance Scheme (NDIS) and Community Care Brokered Programs.

Services provided for NDIS and Brokered Services ceased in 2023 with the decision to exit community care services.

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Wages and salaries	13,024	11,793	(1,231)	-9.45%
WorkCover	385	420	35	9.09%
Superannuation	1,673	1,397	(276)	-16.50%
Employment overheads	(94)	271	365	-387.67%
Total employee costs	14,987	13,880	(1,107)	-7.39%

Employee costs are forecast to decrease by 7.39% compared to 2023/24. The decrease can be attributed to the following factors:

Reduction in staff due to the exit of community care services.

Wage increase includes increase of 2.5% under the new Enterprise Bargaining Agreement plus band level movements by employees during the term of Budget.

Increase in the superannuation guarantee percentage to 11.5%.

4.1.8 Materials and services

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000		Change \$'000	%
Operational materials and equipment	1,260	1,314	-	54	4.28%
Information Computer equipment and	471	424	-	47	-10.04%
Operational services	5,560	4,485	-	1,075	-19.33%
Plant equipment, maintenance and repairs	677	819	-	141	20.84%
Utilities and office expenses	2,242	2,131	-	110	-4.93%
Total materials and services	10,210	9,173	-	1,037	-10.16%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs.

2023/24 operational services include some flood response and emergency works which are primarily grant funded. The reduction in Operational services is partially explained by the decision to exit Community care services.

Materials and services have been indexed to increase by 4%. CPI is running higher than the ministerial rate cap.

4.1.9 Depreciation

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000		Change \$'000	%
Property	757	756	-	2	-0.22%
Plant & equipment	1,222	1,167	-	55	-4.50%
Infrastructure	6,066	6,323	-	257	4.23%
Total depreciation	8,046	8,246	-	200	2.49%

Depreciation has increased significantly in the twelve months to 30 June 2024, due to the revaluation of infrastructure assets due to the rising costs to replace existing assets.

4.1.12 Other expenses

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000		Change \$'000	%
Audit fees, Bad debts and Valuations	105	166	-	61	58.15%
Mayoral and Councillor Allowances	247	259	-	12	4.90%
Election costs and Council induction	-	228	-	228	
Total other expenses	352	653	-	301	85.61%

2024/25 is an election year. This results in additional costs to run the election, fund the Councillor induction program and develop a new Council Plan.

4.2 Balance Sheet

4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. The balance is projected to be \$12.913 m at the end of 2024/25.

Trade and other receivables are monies owed to Council by ratepayers and others.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years. The increase is attributable to the net result of the capital works program, depreciation and written down value of assets sold. Capital works in 2024/25 includes \$3m of flood restoration works to assets.

4.2.2 Liabilities

Trade and other payables are amounts that Council owes to suppliers as at 30 June 2025. These liabilities are expected to be \$1.371m.

Provisions include accrued long service leave and annual leave owing to employees. These employee entitlements (current and non current) are anticipated to increase by \$46,000 after factoring in EB Agreement outcomes.

4.2.3 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000
Amount borrowed as at 30 June of the prior year	155	53	-	-	2,304
Amount proposed to be borrowed	-	-	-	2,400	-
Amount projected to be redeemed	-	102	-	96	199
Amount of borrowings as at 30 June	53	-	-	2,304	2,105

4.3 Statement of changes in Equity

4.3.1 Reserves

Asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations. The impact of asset revaluations is unknown.

4.3.2 Equity

Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus of \$14.908m results directly from the operating surplus for the year.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Net cash from operating activities is \$23.683m which includes capital grants of \$14.898m which will be expended on capital expenditure shown under 'cash flow from investing activities'.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement.

4.4.2 Net cash flows provided by/used in investing activities

Capital expenditure of \$24.422m is included in the 2024/25 budget. This includes any movements within Council's cash reserves and after taking into account any proceeds from the sale of assets.

4.4.3 Net cash flows provided by/used in financing activities

Council's existing borrowings are expected to be fully paid out by September 2024. The construction of the Integrated Aquatic Facility is subject to new borrowings of \$2.4m in 2026/27.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	3,478	3,326	- 152	-4.36%
Plant and equipment	1,191	1,966	775	65.03%
Infrastructure	19,274	17,570	- 1,704	-8.84%
Total	23,943	22,862	- 1,081	-4.51%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000	Borrowings \$'000
Property	3,326	3,186	100	40	-	2,218	-	1,108	-
Plant and equipment	1,966	50	1,207	709	-	715	-	1,251	-
Infrastructure	17,570	2,780	7,455	7,335	-	11,970	-	5,600	-
Total	22,862	6,016	8,762	8,084	-	14,903	-	7,959	-

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
<i>Denyers Quarry Expansion Feasibility assessment</i>	100	100	-	-	-	-	-	100	-
<i>Apex Park Irrigation Pump Shed</i>	40			40				40	
Buildings									
<i>Buildings Renewal</i>	100	-	100	-	-	-	-	100	-
<i>Living Library Projects - The Glasshouse</i>	3,086	3,086				2,218		868	
TOTAL PROPERTY	3,326	3,186	100	40	-	2,218	-	1,108	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant Replacement</i>	907	-	907	-	-	-	-	907	-
Fixtures, Fittings and Furniture									
<i>Kerang Childrens Centre 3 Year Old Kinda.</i>	50	50	-	-	-	-	-	50	-
Computers and Telecommunications									
<i>ICT Capital Renewals</i>	180	-	180	-	-	-	-	180	-
Library books									
<i>Library Resources</i>	120	-	120	-	-	6	-	114	-
TOTAL PLANT AND EQUIPMENT	1,257	50	1,207	-	-	6	-	1,251	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contribution	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
<i>Bitumen Roads Reseal Program</i>	1,061	-	1,061	-	-	-	-	1,061	-
<i>Gravel Re-sheeting Program</i>	1,210		1,210					1,210	
<i>Sealed Roads Rehabilitation Program</i>	935		935					935	
<i>Flood funding works</i>	3,000		1,500	1,500		3,000			
<i>Safe Local Roads & Streets Program</i>	2,000			2,000		2,000			
Bridges									
<i>Bridge Renewal</i>	100	-	100	-	-	50	-	50	-
<i>Bridge Replacement</i>	760		380	380		760			
<i>Apex Park Bridge</i>	632		522	110		522		110	
<i>Kervins Rd Bridge Replacement</i>	503		238	265		238		265	
Footpaths and Cycleways									
<i>Footpath replacement</i>	160	-	160	-	-	-	-	160	-
Drainage									
<i>Stormwater Network and Town Pump renewal</i>	298	-	298	-	-	-	-	298	-
Recreational, Leisure & Community Facilities									
<i>Swimming Pool Renewal Program</i>	135	-	95	40	-	-	-	135	-
<i>Cohuna Waterfront Stage 2 (CBD Upgrade)</i>	3,000			3,000		3,000			
<i>Kerang & Cohuna Swimming Pool Concept Designs</i>	80		40	40				80	
Parks, Open Space and Streetscapes									
<i>Tree Planting Program - Cool It Program</i>	30	30	-	-	-	-	-	30	-
Other Infrastructure									
<i>Kerb replacement</i>	266	-	266	-	-	-	-	266	-
<i>Southern levee acquisition</i>	58	58						58	
<i>Strategic Project Development and Planning</i>	150	150						150	
<i>Koondrook Levee Design and Construction</i>	2,500	2,500				2,400		100	
TOTAL INFRASTRUCTURE	16,878	2,738	6,805	7,335	-	11,970	-	4,908	-
TOTAL NEW CAPITAL WORKS	21,461	5,974	8,112	7,375	-	14,194	-	7,267	-

4.5.3 Works carried forward from the 2023/24 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000	Borrowings \$'000
PLANT AND EQUIPMENT									
Computers and Telecommunications									
<i>ICT - Joint Council Asset Management</i>									
<i>Software</i>	709	-	-	709	-	709	-	-	-
TOTAL PLANT AND EQUIPMENT	709	-	-	709	-	709	-	-	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000	Borrowings \$'000
Waste Management									
<i>Cell 3 capping - Gannawarra Central Landfill</i>	650	-	650	-	-	-	-	650	-
Other Infrastructure									
<i>Southern levee acquisition</i>	42	42	-	-	-	-	-	42	-
TOTAL INFRASTRUCTURE	692	42	650	-	-	-	-	692	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24	1,401	42	650	709	-	709	-	692	-

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2026, 2027 & 2028**

2025/26	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	800	800	0	0	800	420	0	380	0
Total Land	800	800	0	0	800	420	0	380	0
Buildings	550	0	550	0	550	0	0	550	0
Total Buildings	550	0	550	0	550	0	0	550	0
Total Property	1,350	800	550	0	1,350	420	0	930	0
Plant and Equipment									
Plant, machinery and equipment	827	0	827	0	827	0	0	827	0
Computers and telecommunications	380	0	380	0	380	0	0	380	0
Library books	120	0	120	0	120	6	0	114	0
Total Plant and Equipment	1,327	0	1,327	0	1,327	6	0	1,321	0
Infrastructure									
Roads	3,261	0	3,261	0	3,261	0	0	3,261	0
Bridges	550	0	550	0	550	275	0	275	0
Footpaths and cycleways	161	0	161	0	161	0	0	161	0
Drainage	2,298	2,000	298	0	2,298	2,000	0	298	0
Recreational, leisure and community facilities	4,685	0	95	4,590	4,685	4,000	0	685	0
Parks, open space and streetscapes	85	30	0	55	85	0	0	85	0
Other infrastructure	2,916	2,650	266	0	2,916	2,500	0	416	0
Total Infrastructure	13,956	4,680	4,631	4,645	13,956	8,775	0	5,181	0
Total Capital Works Expenditure	16,633	5,480	6,508	4,645	16,633	9,201	0	7,432	0

2026/27	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	1,300	1,300	0	0	1,300	680	0	620	0
Total Land	1,300	1,300	0	0	1,300	680	0	620	0
Buildings	6,950	2,560	2,470	1,920	6,950	4,160	640	-250	2,400
Total Buildings	6,950	2,560	2,470	1,920	6,950	4,160	640	-250	2,400
Total Property	8,250	3,860	2,470	1,920	8,250	4,840	640	370	2,400
Plant and Equipment									
Plant, machinery and equipment	827	0	827	0	827	0	0	827	0
Computers and telecommunications	280	0	280	0	280	0	0	280	0
Library books	120	0	120	0	120	6	0	114	0
Total Plant and Equipment	1,227	0	1,227	0	1,227	6	0	1,221	0
Infrastructure									
Roads	3,327	0	3,327	0	3,327	0	0	3,327	0
Bridges	550	0	550	0	550	275	0	275	0
Footpaths and cycleways	162	0	162	0	162	0	0	162	0
Drainage	2,298	2,000	298	0	2,298	2,000	0	298	0
Recreational, leisure and community facilities	1,485	100	95	1,290	1,485	1,000	0	485	0
Waste management	300	300	0	0	300	0	0	300	0
Parks, open space and streetscapes	30	30	0	0	30	0	0	30	0
Other infrastructure	416	150	266	0	416	0	0	416	0
Total Infrastructure	8,568	2,580	4,698	1,290	8,568	3,275	0	5,293	0
Total Capital Works Expenditure	18,045	6,440	8,395	3,210	18,045	8,121	640	6,884	2,400

2027/28	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Buildings	6,950	2,560	2,470	1,920	6,950	4,160	640	2,150	0
Total Buildings	6,950	2,560	2,470	1,920	6,950	4,160	640	2,150	0
Total Property	6,950	2,560	2,470	1,920	6,950	4,160	640	2,150	0
Plant and Equipment									
Plant, machinery and equipment	827	0	827	0	827	0	0	827	0
Computers and telecommunications	180	0	180	0	180	0	0	180	0
Library books	120	0	120	0	120	6	0	114	0
Total Plant and Equipment	1,127	0	1,127	0	1,127	6	0	1,121	0
Infrastructure									
Roads	3,393	0	3,393	0	3,393	0	0	3,393	0
Bridges	550	0	550	0	550	275	0	275	0
Footpaths and cycleways	1,163	1,000	163	0	1,163	1,000	0	163	0
Drainage	298	0	298	0	298	0	0	298	0
Recreational, leisure and community facilities	135	0	95	40	135	0	0	135	0
Waste management	200	200	0	0	200	0	0	200	0
Parks, open space and streetscapes	85	30	0	55	85	0	0	85	0
Other infrastructure	416	150	266	0	416	0	0	416	0
Total Infrastructure	6,240	1,380	4,765	95	6,240	1,275	0	4,965	0
Total Capital Works Expenditure	14,317	3,940	8,362	2,015	14,317	5,441	640	8,236	0

5a. Targeted performance indicators

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

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	49	51	51	51	51	51	+
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	90.72%	92.57%	92.57%	92.57%	92.57%	92.57%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	o
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%	o

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	224.40%	322.94%	378.25%	390.47%	395.69%	389.68%	+
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	71.17%	228.08%	204.28%	133.92%	137.98%	122.14%	-
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	35.13%	48.88%	49.66%	49.85%	49.79%	49.78%	o
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$ 4,794.26	\$ 4,558.26	\$ 4,654.62	\$ 4,787.31	\$ 4,918.17	\$ 5,144.54	+

5b. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives. The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Budget 2024/25	Projections 2025/26	2026/27	2027/28	Trend +/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	9.01%	-6.18%	0.02%	-0.27%	-0.51%	-0.71%	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	7.99%	165.41%	184.62%	196.99%	208.16%	207.44%	o
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	1.06%	0.34%	0.00%	0.00%	13.86%	12.35%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.74%	0.71%	0.35%	0.00%	0.90%	1.75%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		3.34%	3.12%	3.24%	3.23%	12.34%	11.18%	+
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.55%	0.45%	0.46%	0.47%	0.48%	0.49%	o
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$2,472	\$2,622	\$2,694	\$2,758	\$2,828	\$2,899	+

Key to Forecast Trend:

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

Notes to indicators

5a

1. Satisfaction with community consultation and engagement

Forecast to maintain current service level.

2. Sealed local roads below the intervention level

Forecast to maintain current service level.

3. Planning applications decided within the relevant required time

Forecast to maintain current service level.

4. Kerbside collection waste diverted from landfill

Forecast to maintain current service level.

5. Working Capital

The Current Assets over Current Liabilities is greater than the target of at least 125%

6. Asset renewal

The asset renewal ratio is well above 100% over the four year life of the Proposed Budget. It is bolstered by grant funded projects, in particular flood funding.

7. Rates concentration

This ratio has increased due to Council exiting Community Care. Council is less reliant on grants and reimbursements as a result of the exit.

8. Expenditure level

Higher levels in 2023/24 due to exit costs for Community Care.

5b

9. Adjusted underlying result

Council's Underlying Result is projected to be a small surplus in 2024/25.

10. Unrestricted Cash

11. Debt compared to rates

Council will be debt free in 2024/25.

12. Rates effort

The current analysis is based on 2023 valuations.

13. Revenue level

Increases in line with budget movements.

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2024/25.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

GANNAWARRA SHIRE COUNCIL

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2024/2025 effective 1 July 2024

Note

Incl. GST

2024/2025

ENVIRONMENTAL HEALTH SERVICES

FOOD ACT REGISTRATION FEES

Class 1 Food Premises - Requiring External Food Safety Audits		No	\$ 400.00
Class 2 Food Premises (Incorporating Fixed and Mobile Commercial premises, Caravan Parks, Motels, Hotels, and School Canteens with paid staff)		No	\$ 350.00
Class 3 Food Premises (Incorporating Class 3 & 3A Fixed Commercial premises, Caravan Parks, Motels, Hotels, and volunteer based School Canteens)		No	\$ 210.00
Home-based Premises		No	\$ 150.00
Food Manufacturing Premises		No	\$ 670.00
High Volume Supermarket		No	\$ 3,370.00
Medium Volume Supermarket		No	\$ 1,685.00
Low Volume Supermarket		No	\$ 350.00
Not for Profit Community Groups		No	No Charge
Non-compliant food samples	Per Re-Test	No	\$ 235.00
Inspection Fee for non-compliant food premises	Per Inspection	No	\$ 235.00
Requested inspection and Report		No	\$ 235.00

PUBLIC HEALTH AND WELLBEING ACT: REGISTRATION FEES

Public Health and Wellbeing Act: Premises

Prescribed Accommodation premises – per year		No	\$ 305.00
Health Act – Transfer of Registration		No	\$ 235.00
Health premises - low risk activities - hair and beauty therapy or beauty therapy only (per operator)		No	\$ 105.00
Health premises - hairdressing only - one off fee (per operator)		No	\$ 110.00
Health premises - low risk activities - maximum fee		No	\$ 305.00
Health premises - high risk activities - skin penetration, tattooing, ear piercing, electrolysis		No	\$ 305.00
Inspection fee - non-compliant health premises		No	\$ 235.00
Requested inspection and report		No	\$ 235.00
Aquatic Facilities - category 1 Registration	Three yearly fee	No	\$ 315.00

Public Health Requests

Water analysis - portable and non-portable (Including rainwater tanks)		No	\$ 235.00
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ENVIRONMENT PROTECTION ACT REGISTRATION FEES

IMMUNISATIONS

Influenza Vaccine		No	\$ 25.00
Japanese Encephalitis Vaccine		No	\$ 25.00
Hepatitis B - Adult		No	\$ 28.00
Hepatitis B - Paediatric		No	\$ 17.00
Hepatitis A - Adult		No	\$ 72.00
Hepatitis A - Paediatric		No	\$ 53.00
Twinrix (Hepatitis A & B) - Adult		No	\$ 100.00
Twinrix (Hepatitis A & B) - Paediatric		No	\$ 67.00
Boostrix		No	\$ 52.00
Chicken Pox		No	\$ 80.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2024/2025 effective 1 July 2024		Note	Incl. GST	2024/2025
CHILDREN SERVICES				
Long Day Care				
Full Day (per day)	8.00am to 6.00pm	No	\$	120.00
Casual (per hour)	Minimum 2 Hours	No	\$	25.00
Kindergarten Fees - Kerang - Kindergarten fees are no longer applicable - this program is fully funded by the State Government.				
4 year old kindergarten	Per week	No		No Charge
3 year old kindergarten	Per week	No		No Charge
Cohuna, Koondrook and Leitchville				
4 year old kindergarten	Per year	No		No Charge
3 year old kindergarten	Per year	No		No Charge
Family Day Care				
Parent Administration Levy	Per child per hour	No	\$	1.50
Carer Support Levy	Pro rata per week	No	\$	7.50
Standard fee	8.00am to 6.00pm (range between)	No		\$8.50 - \$12.50
Standard fee	Non-Core hours (range between)	No		\$10.50 - \$20.00
After School Care	8.00am to 6.00pm (range between)	No		\$8.50 - \$12.50
After School Care	Non-Core hours (range between)	No		\$10.50 - \$20.00
Before School Care	8.00am to 6.00pm (range between)	No		\$8.50 - \$12.50
Before School Care	Non-Core hours (range between)	No		\$10.50 - \$20.00
Public Holiday	8.00am to 6.00pm (range between)	No		\$11.00 - \$30.00
Public Holiday	Non-Core hours (range between)	No		\$11.00 - \$30.00
Toy Library Fees				
Annual Standard Membership		Yes	\$	15.00
Annual Group Membership		Yes	\$	35.00
LIBRARY				
Replacement Books		Yes		Cost
Replace Cards		Yes	\$	3.00
Library Bags		Yes	\$	3.50
Photocopies/Print outs	A4/A3 One Side	Yes	\$	0.50
	A4/A3 Double Side	Yes	\$	0.80
Photocopies – own paper	Per Side	Yes	\$	0.30
Photocopies/Printouts Colour	Per Side	Yes	\$	1.00
Laminating		Yes	\$	1.00
Old Books (depending on condition)		Yes		No Charge
Sir John Gorton Library Meeting Room				
Commercial/Casual Hirers (Charges capped at 5 Hours)	Per hour	Yes	\$	25.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2024/2025 effective 1 July 2024		Note	Incl. GST	2024/2025
PLANNING FEES AND CHARGES				
Miscellaneous Planning Fees				
Applications for extension of time - first request			No	\$ 200.00
Applications for extension of time - second request			No	\$ 250.00
Applications for extension of time - third request			No	\$ 300.00
Applications for secondary consent			No	\$ 250.00
Endorse Minor Amendment			No	\$ 100.00
Subdivision Fees				
Plan Examination Fee			No	Up to a maximum of 0.75% value of works
Supervision Fee			No	Up to maximum of 2.5% value of works
BUILDING FEES AND CHARGES				
Domestic				
Dwelling extensions	Up to \$99,999		Yes	\$ 2,500.00
Dwelling extensions	Over \$100,000		Yes	\$ 3,000.00
New Dwellings or works	Up to \$199,000		Yes	\$ 2,500.00
New Dwellings or works	\$200,000 to \$399,999		Yes	\$ 3,000.00
New Dwellings or works	\$400,000 to \$499,999		Yes	\$ 3,500.00
New Dwellings or works	Above \$500,000		Yes	Cost / 100
Multi unit developments	Up to 4 units		Yes	\$2,500 per unit
Commercial Building Works				
Contract amount	Up to \$30,000		Yes	\$ 1,500.00
Contract amount	\$30,000 - \$100,000		Yes	\$ 2,000.00
Contract amount	\$100,000 - \$500,000		Yes	\$ 4,000.00
Contract amount	\$500,000 - \$999,999		Yes	Cost / 100 + \$275
Contract amount	Over \$1,000,000		Yes	Cost / 100 + \$300
Minor Building Works				
Above Ground Swimming Pools			Yes	\$ 1,500.00
Inground Swimming Pools			Yes	\$ 2,500.00
Safety Barrier for swimming pool or spas			Yes	\$ 330.00
Dwelling Reblock / restumping			Yes	\$ 1,000.00
Siting of places of public entertainment			Yes	\$ 650.00
Variation to approved plans			Yes	\$ 250.00
Extensions			Yes	\$ 300.00
Miscellaneous inspections			Yes	\$ 350.00
Temporary occupation of a building	every 6 months		Yes	\$ 1,000.00
House Relocation				
Inspection and report fee prior to relocation			Yes	\$ 440.00
Demolition Permit				
Any Class 1 or 10 building	Per Storey		Yes	\$ 1,000.00
Any other building (commercial or industrial)	Per Storey		Yes	\$ 1,000.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2024/2025 effective 1 July 2024		Note	Incl. GST	2024/2025
RECREATION				
RECREATION RESERVES - COHUNA & LEITCHVILLE				
Football Clubs				
Cohuna Kangas			Yes	\$ 5,850.00
Leitchville			Yes	\$ 3,800.00
Cricket Clubs				
Cohuna - per year			Yes	\$ 700.00
Leitchville - per year			Yes	\$ 700.00
Miscellaneous				
Cohuna A. P. & H. Society - per year			Yes	\$ 1,900.00
Cohuna Little Athletics Club - per year			Yes	\$ 700.00
School Groups & RSL			Yes	No Charge
Casual - per day			Yes	\$ 365.00
Casual - per hour (min 3 hours hire)			Yes	\$ 85.00
Casual - more than one consecutive day		Price on application	Yes	POA
Oval Hire - refundable deposit			No	\$ 290.00
MUNICIPAL RESERVES				
Municipal Reserve				
Use of Municipal Reserve (Inc Parks & Gardens) - Schools & RSL			Yes	No Charge
Use of Municipal Reserve (Inc Parks, Gardens & Wharf) - Commercial use/Major events/Weddings			Yes	\$ 70.00
Permit Deposit (Refundable)		No alcohol	No	\$ 300.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2024/2025 effective 1 July 2024		Note	Incl. GST	2024/2025
SWIMMING POOLS				
Kerang/Cohuna Swimming Pool				
Seasons Tickets: Family Season Pass (Cohuna and Kerang)	Family	Yes	\$	200.00
Seasons Tickets:	Adults	Yes	\$	110.00
	Concession or Student	Yes	\$	70.00
	Concession - Family	Yes	\$	100.00
Admission:	Adults	Yes	\$	5.00
	Concession or Student	Yes	\$	4.00
	Children under 5 years	Yes		No Charge
	Non-Swimming Patrons	Yes	\$	2.00
	Family Day Pass	Yes	\$	17.00
	Community Groups/Schools/Event hire	Yes		As per GSC booking Procedure
Ten Visit Pass Entry:	Family	Yes	\$	130.00
	Adult	Yes	\$	40.00
	Concession/Student	Yes	\$	30.00
Kerang Exercise Pool				
5-18 year olds/Concession/Student	Per Hour	Yes	\$	6.00
	1/2 Hour	Yes	\$	4.00
Adult	Per Hour	Yes	\$	8.50
	1/2 Hour	Yes	\$	6.00
Claims Attendance	Per Hour	Yes	\$	12.00
	1/2 Hour	Yes	\$	9.00
Children under 5		Yes		No Charge
Groups of max. 10 people	Per hour	Yes	\$	50.00
Multiple group bookings	5 one hour sessions	Yes	\$	225.00
Additional lifeguard fee per hour.	per hour	Yes	\$	50.00
Warra Waders Swim School	1/2 hour	No	\$	11.00
Adult (Non Pensioners) 12 Visit Pass	1/2 hour	Yes	\$	60.00
	1 hour	Yes	\$	85.00
5-18 year olds/Concession/Student 12 Visit Pass	1/2 hour	Yes	\$	40.00
	1 hour	Yes	\$	60.00
Leitchville Swimming Pool (Administered by Community Asset Committee of Council)				
Family Season Pass (Leitchville only)	Family		\$	130.00
Single Season Pass	Adult		\$	50.00
Student Season Pass	Under 18/student		\$	45.00
Holiday Makers	Family		\$	55.00
Adult Admission	Adult		\$	4.40
Child Admission	Persons under 18 years		\$	3.20
RESIDENTIAL TENANCIES ACT REGISTRATION FEES				
Notification Fee for Moveable Dwellings within caravan parks		No	\$	235.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2024/2025 effective 1 July 2024		Note	Incl. GST	2024/2025
LOCAL LAWS				
DOMESTIC ANIMAL ACT				
Dog Registration				
New registration paid after 10 October each year	Discount does not include SGL	No		50% discount
Replacement Tag		Yes	\$	6.00
Late Payment Fee		No	\$	55.00
Cat Registration				
New registration paid after 10 October each year	Discount does not include SGL	No		50% discount
Replacement Tag		Yes	\$	6.00
Late Payment Fee		No	\$	55.00
Administration - Domestic Animals Registration				
Pro-rata reduction (quarterly) for refund of animal registration - state Gov't Levy non refundable	Pro-rata quarterly	Yes		As Calculated
Pound Fees - Domestic Animal Act				
Release Fee	Dogs and Cats 1st Offence	Yes	\$	65.00
	Dogs and Cats 2nd offence	Yes	\$	130.00
	Dogs and Cats 3rd offence	Yes	\$	260.00
Sustenance Fee (per day)		Yes	\$	15.00
Domestic Animal Business				
Domestic Animal Business	Permit Fee plus SGL (SGL increases with CPI each year)	Yes		\$670 + State Gov't Levy
Administration - Local Law Permits				
Release fee for animal impounded under Local Laws	Per animal	Yes	\$	80.00
Release fee for item impounded under Local Laws	Per item	Yes	\$	80.00
Release fee for impounded vehicle		No		\$270 plus towing costs
Amendments to permits	All permits	Yes	\$	50.00
Late Payment Fee	Additional fee payable on late renewal of permit	No		50% of permit
Local Law - Application and Permit Fees				
Bulk rubbish containers	Permit Fee (per container)	Yes	\$	70.00
Fodder on road	Refer to local law guidelines	Yes	\$	250.00
Footpath Trading - Consumption of Alcohol	Permit Fee (in conjunction with Footpath Trading permit)	No	\$	65.00
Footpath Trading / Permit fee - advertising sign, display of goods, table and chairs	Permit Fee (in conjunction with Footpath Trading permit)	No	\$	65.00
Consumption of Alcohol	Permit Fee (commercial business only)	No	\$	65.00
House to House trading	Permit Fee	No	\$	250.00
Keeping of Animals - initial issue	Permit Fee	Yes	\$	135.00
Keeping of Animals - permit renewal	Permit Fee	Yes	\$	70.00
Keeping of Animals - permit renewal	Permit Fee	Yes	\$	70.00
Municipal reserve - waterways	Application & administration fee - events held on Council controlled waterways	Yes	\$	285.00
Roadside trading	Permit fee	Yes	\$	250.00
	Site fee	Yes		\$140 per month
Shipping containers	Permit Fee (per container)	Yes	\$	150.00
Temporary Road Closure - Community Group	Advertising - costs to be charged through sundry debtor process.	Yes		Advertising Cost
Temporary Road Closure - Commercial event	All costs associated with the event. Charged through private works, sundry debtor process.	Yes		Advertising Cost
All other Local Law permits not listed above	Permit Fee	Yes	\$	135.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2024/2025 effective 1 July 2024		Note	Incl. GST	2024/2025
LIVESTOCK				
Pound Fees - Stock				
Impounded sheep - per head			Yes	\$ 32.00
Impounded cattle - per head			Yes	\$ 125.00
Impounded horses - per head			Yes	\$ 125.00
Impounded stock - all other stock including goats, pigs, etc - per animal			Yes	\$ 125.00
Transport			Yes	Cost of transport
After hours call out fee for livestock on roads			Yes	\$ 350.00
NLIS tags		if required	Yes	\$ 60.00
Advertisement in Newspaper		as required under Impounding of Livestock Act 1994	Yes	Cost of advertising
Sustenance Fee			Yes	Cost of hay or feed per day + \$30
Release fee - per animal			Yes	\$110.00 1st animal & \$30.00 each other animal
Accommodation Paddock (per head per day)			Yes	\$ 10.00
Road Opening Permits				
Security Deposit - works not within the carriageway		per sqm (min \$860)	No	\$860 Min + \$215 per sq/m
Security Deposit - works in the carriageway		per sqm (min \$1,000)	No	\$1,000 Min + \$250 per sq/m
Asset Protection Permit		Application fee per site	Yes	\$ 160.00
Security deposit		Minimum security deposit	No	\$ 300.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2024/2025 effective 1 July 2024		Note	Incl. GST	2024/2025
FACILITY HIRE				
Cohuna and Kerang Halls				
Whole Hall	Day (to 5:00pm)	Yes	\$	200.00
	Night (5:00pm - 2.30am)	Yes	\$	260.00
	Day & Night	Yes	\$	340.00
	Day time hourly rate - maximum 3 hours	Yes	\$	58.00
	Night time hourly rate - maximum 3 hours	Yes	\$	58.00
Main Hall Only	Day (to 5:00pm)	Yes	\$	135.00
	Night (5:00pm - 2.30am)	Yes	\$	165.00
	Day and Night	Yes	\$	260.00
	Hourly rate maximum 3 hours	Yes	\$	42.00
Supper Room & Kitchen	Day (to 5:00pm)	Yes	\$	145.00
	Night (6:30pm - 2.30am)	Yes	\$	175.00
	Day and Night	Yes	\$	270.00
	Hourly rate maximum 3 hours	Yes	\$	47.00
Cohuna Council Chambers/Community Meeting Room				
	3 Hours - except for Non Profit Community Groups	Yes	\$	50.00
	More than 3 hours - except for Non Profit Community Groups	Yes	\$	150.00
Kerang Memorial Hall				
Function Room	Hourly rate maximum 3 hours	Yes	\$	42.00
	Day (to 5:00pm)	Yes	\$	135.00
	Night (5.00pm-2.30am)	Yes	\$	165.00
	Day and Night	Yes	\$	260.00
Kerang, Koondrook and Cohuna Senior Citizens Rooms	Day (to 5:00pm)	Yes	\$	130.00
	Night (6:30pm - 2.30am)	Yes	\$	175.00
	Hourly rate maximum 3 hours	Yes	\$	40.00
	Not-for-profit	Yes		No Charge
Special Fees				
	Cohuna RSL ANZAC Service	Yes		No Charge
	Kerang RSL ANZAC Service	Yes		No Charge
	Service Clubs inc U3A	Yes		No Charge
	Schools (per day)	Yes	\$	125.00
	Trestle Hire per trestle - Other venues	Yes	\$	15.00
	Plastic Chair Hire	Yes	\$	2.70
	Community Groups - block of 5 booking to be used in 12 months of making initial booking	Yes	\$	370.00
Bonds				
Bond	Refundable Deposit - no alcohol	No		No Charge
	Refundable Deposit - alcohol to be consumed	No	\$	590.00
	Setting up chairs (per hour minimum booking)	No	\$	95.00
Rural Halls (Dingwall, Gannawarra, Koroop, Lake Charm, Murrabit & Myall) (Administered by Community Asset Committee of Council)				
Rural Halls (Dingwall, Gannawarra, Koroop, Lake Charm, Murrabit & Myall)	Hire range			\$15-\$150
Gateway to Gannawarra				
Bike Hire	2 hours	Yes		No Charge
	4 hours	Yes		No Charge
	All day (Return by 4.30pm)	Yes		No Charge
	Overnight hire (Return by 9.30am)	Yes		No Charge
	2 day hire (Return by 4.30pm)	Yes		No Charge
	Security Deposit (Refundable)	No	\$	50.00
Fishing Rod Hire (per rod)	All day (Return by 4.30pm)	Yes		No Charge
	Overnight hire (Return by 9.30am)	Yes		No Charge
	2 day hire (Return by 4.30pm)	Yes		No Charge
	Security Deposit (Refundable)	No	\$	20.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2024/2025 effective 1 July 2024		Note	Incl. GST	2024/2025
Quambatook Housing				
One Bedroom Flat/Week			No	\$ 78.00
Two Bedroom Flat/Week			No	\$ 105.00
WASTE MANAGEMENT				
Transfer Stations - Kerang, Cohuna, Quambatook, & Lalbert				
Mulch (for sale)		Per m3	Yes	\$ 15.00
Domestic Waste to be Disposed of in Garbage Skip				
120lt Mobile Garbage Bin			Yes	\$ 7.85
240lt Mobile Garbage Bin			Yes	\$ 15.70
Domestic Waste and contaminated recyclables/ garden waste delivered by any other means		Per m3	Yes	\$ 40.00
Commercial Cardboard - Placed in Recycling Skip		Per m3	Yes	\$ 12.50
Uncontaminated Recyclable Materials				
Domestic Glass, Cans, Plastic Bottles, Paper & Cardboard			Yes	No Charge
Green Waste		Per m3	Yes	\$ 13.00
Green Waste - not for profit groups		Per m3	Yes	\$ 13.00
Car Bodies		Per Car	Yes	\$ 30.00
Timber		Per m3	Yes	\$ 15.00
White Goods & Fridges - degassed		per item	Yes	No Charge
Fridges - to be degassed		per unit	Yes	\$ 50.00
Vehicle Batteries		Per Battery	Yes	\$ 10.00
TV, Laptop, Computer Screen		Per Screen	Yes	No Charge
E-waste cable or battery operated equipment		Per item	Yes	No Charge
Gas Cylinders Small (up to 9kg)		per item	Yes	\$ 12.00
Gas Cylinders Small (over 9kg)		per item	Yes	\$ 22.00
Mattress		Per Mattress	Yes	\$ 40.00
Landfill/Transfer Station				
Commercial Domestic Waste		per Tonne	Yes	\$ 160.00
Priority Waste - Category C		per Tonne	Yes	\$ 250.00
Priority Waste - Category D		per Tonne	Yes	\$ 250.00
Asbestos Waste		per Tonne	Yes	\$ 172.00
Industrial Waste/Building Rubble		per Tonne	Yes	\$ 224.00
Asphalt		per Tonne	Yes	\$ 115.00
Concrete		per Tonne	Yes	\$ 120.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2024/2025 effective 1 July 2024		Note	Incl. GST	2024/2025
MISCELLANEOUS FEES AND CHARGES				
Mystic Park Cemetery Trust (For full range of fees please refer to Mystic Park Schedule of Fees provided by the Department of Health)				
Grave digging			Yes	\$ 800.00
Freedom of Information				
Photocopying Charges - 4A Black & White per page			No	\$ 0.20
Providing access other than photocopying			No	Reasonable Cost
Listening to or viewing a tape			No	Reasonable Cost
Making a written transcript out of tape			No	Reasonable Cost
Mail out to property owner on behalf of a third party				
Prepare and collate information			Yes	\$60.00 per hour
Print/Copy - A4 Black & White per page			Yes	\$ 0.20
Postage			Yes	At Cost
Quambatook Caravan Park (Administered by Community Asset Committee of Council)				
Powered site per person per night– Easter				\$ 30.00
Unpowered site per person per night– Easter				\$ 25.00
Bunkhouse/Cabin up to six people- Easter				\$ 180.00
Powered site per double per night– off peak				\$ 40.00
Unpowered site per double per night – off peak				\$ 30.00
Cabin and Bunkhouse - off peak				\$ 100.00
Cabin and Bunkhouse – off peak - extra person				\$ 30.00
Cabin and Bunkhouse – off peak - 7 days				\$ 500.00
7+ days stay bookings				Upon Request
Standpipe - Cohuna				
Standpipe water. 1 token = 1000 litres.		per token	No	\$ 3.20
Truck Wash				
Access key (available from Council's Customer Service Team)		per item	Yes	\$ 40.00
Water use		per minute	Yes	\$ 0.95
Electric Vehicle Charging station Kerang & Cohuna				
Electric Vehicle Charging cost		cents/kWh	Yes	\$ 0.40

SCHEDULE OF STATUTORY FEES AND CHARGES 2024/2025 effective 1 July 2024 when fee units are announced by the relevant government departments.					No. of fee units	No. of Penalty units	Note	Incl. GST	2024/2025
ENVIRONMENTAL HEALTH SERVICES									
FOOD ACT REGISTRATION FEES									
Statutory Food Samples				No				No Charge	
Annual statutory inspection plus statutory follow-up inspection				No				No Charge	
ENVIRONMENT PROTECTION ACT REGISTRATION FEES									
Septic Tank Fees									
Application to install or alter a septic tank system	48.88			No				\$	777.20
Minor alteration to existing system	37.25			No				\$	592.30
Amend or reissue permit	10.38			No				\$	165.00
Transfer an existing permit	9.93			No				\$	157.90
Extension of permit (12 Months)	8.31			No				\$	132.10
PLANNING FEES AND CHARGES									
Statutory Planning Fees under the Planning and Environment (Fees) Regulations 2016.									
Use of Land Planning Permit	89.00			No				\$	1,415.10
Dwelling Planning Permit < \$10,000	13.50			No				\$	214.70
Dwelling Planning Permit > \$10,001 - \$100,000	42.50			No				\$	675.80
Dwelling Planning Permit > \$100,001 - \$500,000	87.00			No				\$	1,383.30
Dwelling Planning Permit > \$500,001 - \$1,000,000	94.00			No				\$	1,494.60
Dwelling Planning Permit > \$1,000,001 - \$2,000,000	101.00			No				\$	1,605.90
VicSmart Application < \$10,000	13.50			No				\$	214.70
VicSmart Application > \$10,001	29.00			No				\$	461.10
VicSmart Application to subdivide land	13.50			No				\$	214.70
Development of Land < \$100,000	77.50			No				\$	1,232.30
Development of Land > \$100,001 - \$1,000,000	104.50			No				\$	1,661.60
Development of Land > \$1,000,001 - \$5,000,000	230.50			No				\$	3,665.00
Development of Land > \$5,000,001 - \$15,000,000	587.50			No				\$	9,341.30
Development of Land > \$15,000,001 - \$50,000,000	1732.50			No				\$	27,546.80
Development of Land > \$50,000,001	3894.00			No				\$	61,914.60
To Subdivide existing Building	89.00			No				\$	1,415.10
To Subdivide Land into 2 lots	89.00			No				\$	1,415.10
Boundary Realignment	89.00			No				\$	1,415.10
To Subdivide Land	89.00			No				\$	1,415.10
Create, vary or remove restriction or create, vary or remove an easement	89.00			No				\$	1,415.10

SCHEDULE OF STATUTORY FEES AND CHARGES 2024/2025 effective 1 July 2024 when fee units are announced by the relevant government departments.					No. of fee units	No. of Penalty units	Note	Incl. GST	2024/2025
Strategic Planning Fees under the Planning and Environment (Fees) Regulations 2016.									
Amendment to a planning Scheme		206.00			No	\$			3,275.40
Considering Submissions and referral to Planning Panel (up to 10 submissions)		1021.00			No	\$			16,233.90
Considering Submissions and referral to Planning Panel (11 to 20 submissions)		2040.00			No	\$			32,436.00
Considering Submissions and referral to Planning Panel (> 20 submissions)		2727.00			No	\$			43,359.30
Adopting an Amendment		32.50			No	\$			516.80
Approval of an Amendment		32.50			No	\$			516.80
Certificate of Compliance		22.00			No	\$			349.80
Proposal to amend or end a Section 173 Agreement		44.50			No	\$			707.60
Satisfaction Certificate		22.00			No	\$			349.80
Subdivision Fees under the Subdivision (Fees) Regulations 2016									
Certification of a plan of subdivision		11.80			No	\$			187.60
BUILDING FEES AND CHARGES UNDER BUILDING REGULATIONS 2018									
Domestic									
Lodgement Fee (Reg 45)		8.23			No	\$			130.90
House relocation/re-erection deposit									
Bond can be in form of Bank Guarantee (Reg 48)					No	\$			10,000.00
Building Certificates									
Property Information (Building Certificates Reg 51)		3.19			No	\$			50.70
Information on stormwater (Legal Point of Discharge (Reg 133(2)))		9.77		Maximum of 9.77 fee units	No	\$			155.30
Report and Consent under Building Regulations 2018									
Council (Reg 132(2) or 134(2) or Part 5,6 or 10)		19.61		Maximum of 19.61 fee units	No	\$			311.80
Protection for works (Reg 116(4))		19.9		Maximum of 19.9 fee units	No	\$			316.40
Council - Demolition (Section 29A)		5.75		Maximum of 5.75 fee units	No	\$			91.40
Land Information Certificate (Local Government (Land Information) Regulations 2021 (Reg 6)		1.82			No	\$			28.90
Swimming Pools and Spa fees under Building Regulations 2018									
Swimming Pool and Spa fees - Application for Registration - Reg 147P		2.15		Maximum of 2.15 fee units	Yes	\$			34.20
Swimming Pool and Spa fees - Information search fee - Reg 147P		3.19		Maximum of 3.19 fee units	Yes	\$			50.70
Swimming Pool and Spa fees - Lodgement of Certificate of pool barrier compliance - Reg 147X		1.38		Maximum of 1.38 fee units	Yes	\$			21.90
Swimming Pool and Spa fees - Lodgement of Certificate of pool barrier non-compliance - Reg 147ZJ		26.00		Maximum of 26 fee units	Yes	\$			413.40

SCHEDULE OF STATUTORY FEES AND CHARGES 2024/2025 effective 1 July 2024 when fee units are announced by the relevant government departments.					No. of fee units	No. of Penalty units	Note	Incl. GST	2024/2025
RECREATION									
RESIDENTIAL TENANCIES ACT REGISTRATION FEES									
Site not exceeding 25		17.00			No	\$	270.30		
Site exceeding 25 but not exceeding 50		34.00			No	\$	540.60		
Site exceeding 50 but not exceeding 100		68.00			No	\$	1,081.20		
Site exceeding 100 but not exceeding 150		103.00			No	\$	1,637.70		
Site exceeding 150 but not exceeding 200		137.00			No	\$	2,178.30		
Site exceeding 200 but not exceeding 250		171.00			No	\$	2,718.90		
Site exceeding 250 but not exceeding 300		205.00			No	\$	3,259.50		
Transfer of Caravan Park		5.00			No	\$	79.50		
LOCAL LAWS									
DOMESTIC ANIMAL ACT									
Dog Registration									
Maximum fee as per Domestic Animals Act 1994 Schedule 1 – Registration fees Part 1—Dogs				Unsterilised dog Declared dangerous dog Declared menacing dog Declared restricted breed dog	No		\$130 + State Government Levy		
Reduced fee as per Domestic Animals Act 1994 Schedule 1 – Registration fees Part 1—Dogs				Desexed dog Dog over 10 years old Dogs kept for working stock Registered domestic animal business Obedience trained dog with approved organisation Dogs registered with applicable organisation / owner is current member	No		\$43 + State Government Levy		
Eligible concession card holder				Discount does not include SGL	No		50% discount		
Cat Registration									
Maximum fee as per Domestic Animals Act 1994 Schedule 1 – Registration fees Part 2 - Cats				Unsterilised cat	No		\$130 + State Government Levy		
Reduced fee as per Domestic Animals Act 1994 Schedule 1 – Registration fees Part 2 - Cats				Desexed cat Cat over 10 years old Registered domestic animal business	No		\$43 + State Government Levy		
Eligible concession card holder				Discount does not include SGL	No		50% discount		
Council Controlled Parking									
For Offence Codes 701 To 714, A Municipal Council May By Council Resolution Fix a Penalty Of Up To 0.5 Penalty Unit For That Offence.			0.5		No	\$	96.20		
Parking offences under Road Safety (General) Regulations 2019 (Offence codes 701-714) (0.5 of a Penalty Unit)			0.5		No	\$	96.20		

SCHEDULE OF STATUTORY FEES AND CHARGES 2024/2025 effective 1 July 2024 when fee units are announced by the relevant government departments.					No. of fee units	No. of Penalty units	Note	Incl. GST	2024/2025
MISCELLANEOUS FEES AND CHARGES									
Mystic Park Cemetery Trust (For full range of fees please refer to Mystic Park Schedule of Fees provided by the Department of Health)									
Administrative Fees Misc.			Interment fee	No	\$	70.00			
Right of interment bodily remains at need			1st	No	\$	195.00			
Right of interment cremated remains at need			25 years	No	\$	110.00			
Search for cemetery records				No	\$	20.00			
Freedom of Information - determined by the Office of the Victorian Information Commissioner (OVIC)									
Application Fee				No	\$	31.80			
Access Charges - Search time			Per hour or part thereof	No	\$	22.90			
Access Charges - Supervision time			Per hour, calculated per 1/4 hour or part thereof	No	\$	22.90			
CONSENT FOR WORKS WITHIN THE ROAD RESERVE									
Municipal Road with speed limit <50km/h									
Minor works conducted by a person referred to in regulation 10(2) that are traffic impact works									
Minor works not on the roadway, shoulder or pathway	6.00			No	\$	95.40			
Minor works on the roadway, shoulder or pathway	9.30			No	\$	147.90			
Works (other than minor works conducted by a person referred to in regulation 10(2) that are traffic impact works)									
Works not on the roadway, shoulder or pathway	6.00			No	\$	95.40			
Works on the roadway, shoulder or pathway	23.50			No	\$	373.70			
Municipal road with speed limit >50km/h									
Minor works conducted by a person referred to in regulation 10(2) that are traffic impact works									
Minor works not on the roadway, shoulder or pathway	6.00			No	\$	95.40			
Minor works on the roadway, shoulder or pathway	9.30			No	\$	147.90			
Works (other than minor works conducted by a person referred to in regulation 10(2) that are traffic impact works)									
Works not on the roadway, shoulder or pathway	23.5			No	\$	373.70			
Works on the roadway, shoulder or pathway	43.1			No	\$	685.30			