

# *Proposed* 2023/2024 **ANNUAL BUDGET**



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## Mayor's Introduction

Together with my fellow Councillors, I am delighted to present to our community and stakeholders the Proposed Budget 2023/24.

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

- \* Liveability
- \* Growth
- \* Sustainability

The Proposed Budget 2023/24 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.

Part of the Infrastructure assets were affected by the Oct/Nov 2022 floods and restoration works of \$25 million and \$10 million in 2023/24 and 2024/25 respectively have been programmed in this budget. These flood restoration projects are fully funded from grants from the Federal and State Governments. Some major projects programmed for completion in 2022/23 have also been delayed as a result of the floods and carried forward into 2023/24.

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. A key component of the Proposed Budget is a focus on Council's core assets and ensuring that Council maintains its existing infrastructure. How this is being achieved is that the funding for our core assets like roads, buildings, footpaths, kerb and gutter and drainage have been bolstered to ensure that these assets will be renewed.

In this budget the total Capital Works program will be \$38.441m of which \$32.795m will come from external funding and \$5.645m from Council's cash reserves. Major items included in the 2023/24 Budget include:

Flood funding works	\$ 25,000,000
Sustainable Recreational Water for Quambatook - Grant dependent	\$ 1,945,386
Kerang CBD Development Stage 3	\$ 1,784,081
Living Library Projects - The Glasshouse	\$ 1,413,294
Kerang CBD Stage 4 - Wellington Street	\$ 1,317,955
Gravel Re-sheeting Program	\$ 1,133,000
Sealed Roads Rehabilitation Program	\$ 1,012,000
Bitumen Roads Reseal Program	\$ 1,006,000
Industrial Estate Expansions Tate Drive – Kerang	\$ 900,000
Cell 3 capping - Gannawarra Central Landfill	\$ 650,000
Heavy Plant Replacement	\$ 420,000
Light Plant Replacement	\$ 387,000
Stormwater Network and Town Pump renewal	\$ 274,000
Kerb Replacement	\$ 174,000
ICT Capital Renewals	\$ 160,600
Strategic Project Development and Planning	\$ 150,000
Swimming Pool Renewal Program	\$ 135,000
Annual Footpath Replacement	\$ 130,000
Library Resources	\$ 120,000
Buildings Renewal	\$ 110,000
Koondrook Levee Design and Construction	\$ 103,702
Automating Irrigation Systems	\$ 55,000
Tree Planting Program - Cool It Program	\$ 30,000
Town/Boundary Entrances and Signage	\$ 20,000
Kerang Drainage Land Acquisition - MV Highway	\$ 10,000

Our focus for the next year is to continue to exercise responsible financial management, sustainability and equity.

I encourage you to read the remainder of this document, together with the Council Plan 2021-2025.

**Cr Charles Gillingham**

**MAYOR**

## Chief Executive Officer's Introduction

Council has prepared a Proposed Budget for 2023/24 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 \$25 million and \$10 million in 2023/24 and 2024/25 respectively. These flood restoration projects are fully funded from grants from the Federal and State Governments.

This Proposed Budget projects a surplus of \$31.327m for 2023/24. Ongoing delivery of services to the Gannawarra community is funded by a budget of \$66.694m. Total income/revenue includes \$32.795m of capital grants earmarked for capital works. These services are summarised in Section 2.

Capital investment in assets (\$38.441m) are a feature in the budget. This is comprised of new works (\$4.552m) renewal works (\$18.182m) and upgrade works (\$15.707m). Capital works includes \$25m of grant funded flood restoration works.

This includes roads (\$31.253m); Waste Management (\$.65m) and parks, open spaces and street scapes (\$2.030m). 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 3.5% in line with the order by the Minister for Local Government in December 2022 under the Fair Go Rates System.

The kerbside garbage & recycling collection charge is to increase by 20% on average. The green waste collection charge is to increase by 56% on average. This increase is due to diversion of waste from Council owned landfill to Patho landfill (privately owned), indexation on annual waste contract and cost of green waste mulching. Refer Section 4.1.1 for further Rates & Charges details.

### Key Statistics

	2023/24	2022/23
Total Revenue (in 000's)	66,694	37,783
Total Expenditure (in 000's)	35,367	37,048
Accounting result - Surplus	<b>31,327</b>	<b>735</b>

Cash and investment and other financial asset balance are forecast to be \$12.618m at the end of 2023/24.

	2023/24	2022/23
Total Capital Works Program (in 000's)	38,441	8,047
<b>Funding Sources -</b>		
Grants	31,517	2,788
Roads to Recovery grant (operating)	1,279	1,318
Contribution		34
Rates funded	5,645	3,907

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

**Geoff Rollinson**  
**CHIEF EXECUTIVE OFFICER**

## Economic Assumptions

Assumption	Budget	Projections			Trend
	2023/24	2024/25	2025/26	2026/27	+/-
Rate Cap Increase	3.50%	3.0%	3.0%	2.5%	+
User Fees & Grants	3.50%	3.0%	3.0%	2.5%	+
Federal Assistance Grants and other Recurrent Grants	3.50%	3.0%	3.0%	2.5%	+
Employee Costs	3.0%	3.0%	3.0%	3.0%	+
Contactors, Consultants and Materials	4.0%	3.5%	3.0%	2.5%	+

### Notes to Assumptions

#### 1. Rate Cap

The Victorian State Government continues with a cap on rate increases. The cap for 2023/24 has been set at 3.5%. The rate cap for outlying years is set at a conservative rate of 2.5% - 3.0%.

#### 2. User Fees & Grants

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.

#### 3. Federal Assistance Grants and other Recurrent Grants

Council has budgeted Federal Assistance Grants and other Recurrent Grants to be indexed in line with the rate cap increase percentage.

#### 4. 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 from 9.5% to 12% in 0.5% point increments from 2021 through to 2025 (2022/23 = 10.5%, 2023/24 = 11%, 2024/25 = 11.5%, 2025/26 = 12%).

#### 5. Contractors, Consultants and Materials

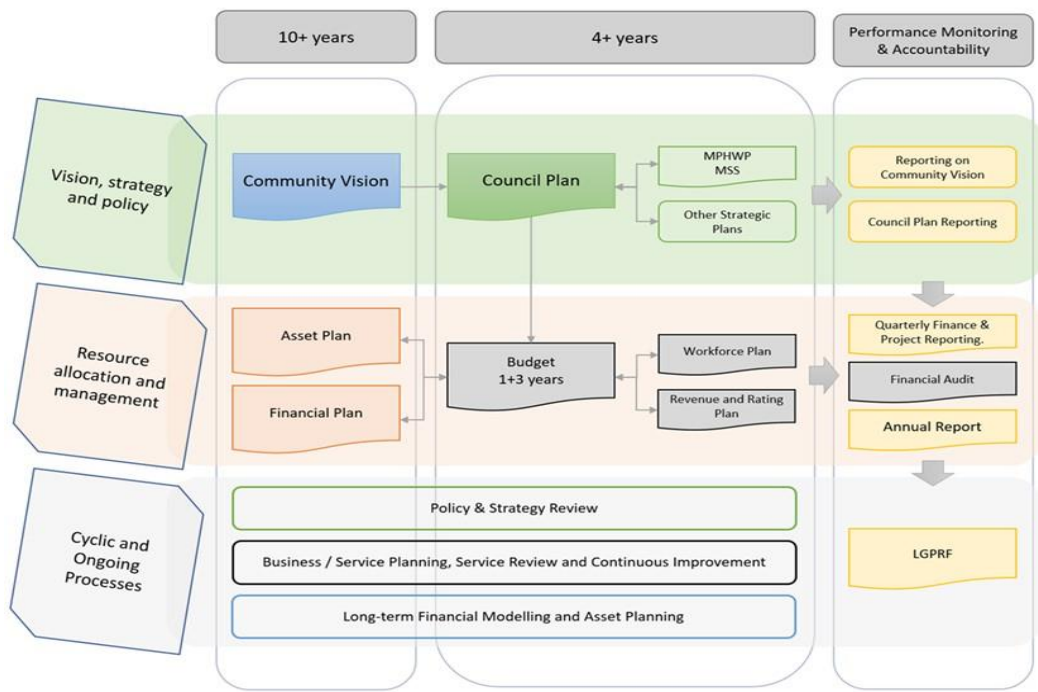
Operating and capital expenditure on contractors, consultants and materials is expected to increase in line with CPI.

# 1. Link to the Integrated 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 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 planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

The timing of each component of the integrated 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.

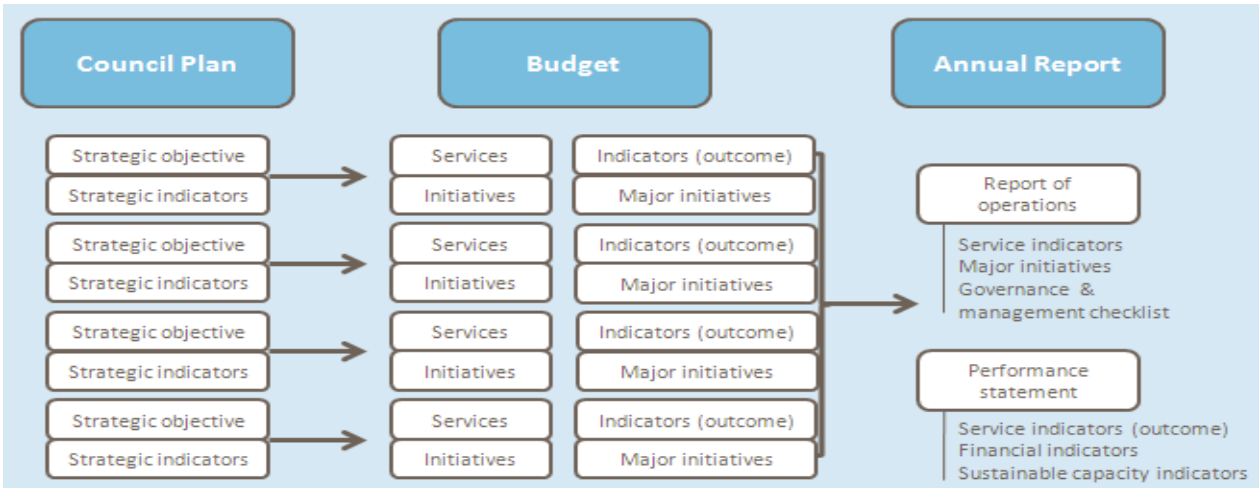
1.3 Strategic objectives

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 2023/24 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, other 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		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 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.	Expense	640	527	437
		Income	237	132	-
		NET	404	395	437
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.	Expense	97	132	123
		Income	5	23	19
		NET	92	109	104
Transport Connections	This service includes responsibility for the maintenance of the weighbridge, aerodrome and train station.	Expense	57	77	69
		Income	18	21	18
		NET	39	56	51



**Services (continued)**

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Bridges	This service conducts ongoing maintenance of Council's bridge network.	<i>Expense</i>	102	74	80
		<i>Income</i>	-	-	-
		<i>NET</i>	102	74	80
Community Facilities	This service is responsible for the maintenance and management of Council's building and properties including public halls and community amenities.	<i>Expense</i>	815	1,100	1,032
		<i>Income</i>	167	621	622
		<i>NET</i>	648	479	410
Drainage	This service conducts ongoing maintenance of Council's drainage network.	<i>Expense</i>	148	141	164
		<i>Income</i>	-	-	-
		<i>NET</i>	148	141	164
Fire Prevention	Fire prevention includes the implementation of Council's fire prevention policy along with maintaining strategic fire breaks. Council also has responsibilities in the replacement of fire plugs.	<i>Expense</i>	24	31	18
		<i>Income</i>	-	-	-
		<i>NET</i>	24	31	18
Footpath, Kerb and Channel	This service conducts ongoing maintenance of Council's footpath, kerb and channel network.	<i>Expense</i>	143	186	168
		<i>Income</i>	-	-	-
		<i>NET</i>	143	186	168
Pest Control	Council is responsible for undertaking an arbovirus eradication program each year.	<i>Expense</i>	43	26	43
		<i>Income</i>	31	13	44
		<i>NET</i>	12	13	1
Roads	This service conducts ongoing maintenance of Council's vast road network.	<i>Expense</i>	2,645	2,843	2,829
		<i>Income</i>	1,943	1,805	1,619
		<i>NET</i>	702	1,038	1,210
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>Expense</i>	438	432	437
		<i>Income</i>	130	131	128
		<i>NET</i>	308	301	309
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>Expense</i>	-	1,575	-
		<i>Income</i>	-	1,500	-
		<i>NET</i>	-	75	-
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>Expense</i>	35	33	46
		<i>Income</i>	46	42	46
		<i>NET</i>	(11)	(9)	(0)
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>Expense</i>	3,483	3,900	3,786
		<i>Income</i>	3,167	4,048	3,874
		<i>NET</i>	316	(148)	(88)

## Services (continued)

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Community Care	This service provides a range of services for the aged and disabled including home delivered meals, personal care, transport, home maintenance, housing support and senior citizen clubs. Service also provides food safety and public and community health and safety.	<i>Expense</i>	5,726	5,619	5,572
		<i>Income</i>	5,414	5,645	5,502
		<i>NET</i>	312 -	26	70
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>Expense</i>	636	708	705
		<i>Income</i>	99	132	128
		<i>NET</i>	538	576	577
Recreation Reserves	This service provides maintenance and support of municipal recreation facilities including recreational reserves and parks and gardens.	<i>Expense</i>	1,308	1,537	1,181
		<i>Income</i>	64	303	34
		<i>NET</i>	1,244	1,235	1,147
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>Expense</i>	631	663	665
		<i>Income</i>	151	153	167
		<i>NET</i>	479	511	498

### Major Initiatives

Further development of the walking trail design between Kerang and Koondrook linking to the Murray River Adventure Trail.

Completion of the Quambatook Weir Pool & walking track for the Quambatook community.

Continuation of the Kerang CBD upgrade in Victoria Street for further enhancement and accessibility for the community.

Further development of concept and design for the Glasshouse at Sir John Gorton Library.

Development of conceptual designs for Kerang and Cohuna Aquatic facilities

Partnering with neighbouring councils for Asset Management and GIS software program.

Adopt and implement the Gannawarra Reconciliation Action Plan.

Continue community recovery initiatives after the Oct-Nov 2022 floods.

### Other Initiatives

Adoption of the Asset Management Plan and Asset Management Strategy.

Continue to advocate for the delivery of VNI West to accelerate development in wind, solar and battery power providing new jobs and services and further diversification of the local economy.

Develop municipal wide community plans.

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		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 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.	Expense	563	1,598	344
		Income	523	1,548	-
		NET	40	50	344
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.	Expense	595	651	683
		Income	392	416	367
		NET	203	235	316
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.	Expense	400	398	396
		Income	156	148	157
		NET	245	250	239

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.
- Renew Council's Domestic Wastewater Management 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).
- Purchase of new land for ongoing future development of industrial land 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. Increasing the capacity will ensure that new business development is captured and the benefits to the local economy are maximised.
- Develop new agricultural projects such as poultry and medicinal cannabis aimed at diversifying the local economy and creating jobs.
- Review the Gannawarra Planning Scheme.

### 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		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Environment Protection	This service includes programs for the eradication of noxious weeds, tree maintenance and planting.	<i>Expense</i>	186	216	212
		<i>Income</i>	68	70	70
		<i>NET</i>	118	146	142
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>Expense</i>	2,033	2,167	2,577
		<i>Income</i>	200	115	70
		<i>NET</i>	1,833	2,053	2,508
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>Expense</i>	128	210	183
		<i>Income</i>	6	-	-
		<i>NET</i>	122	210	183
Executive	This service provides organisational policy and leadership support in the areas of advocacy, continuous improvement, corporate planning, performance measurement, delivery and reporting.	<i>Expense</i>	1,365	1,325	1,399
		<i>Income</i>	-	-	-
		<i>NET</i>	1,365	1,325	1,399
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>Expense</i>	3,448	3,878	3,778
		<i>Income</i>	447	347	328
		<i>NET</i>	3,000	3,531	3,450
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>Expense</i>	791	867	933
		<i>Income</i>	-	-	-
		<i>NET</i>	791	867	933

#### Major Initiatives

Review of Waste Management Strategy for the Shire.

Further investigation of Micro Grids at Kerang Transfer Station and Aerodrome to provide alternate energy options for local residents and generate revenue for Council.

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

Adoption of the Asset Management Plan and Asset Management Strategy.

#### Other Initiatives

Development of a Workforce plan for Children's Services.

Recoup funding opportunities through Natural Disaster funding arrangements.

Review and implement changes with Gender Equality Action Plan, Psychological Health and Fair Work Act changes.

Adopt Council's Climate Change Adaptation Plan.



**Service Performance Outcome Indicators\***

The following indicators outline how we intend to measure achievement of service objectives:

Service	Indicator	Performance	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
Waste Management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, 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

## Service Performance Outcome Indicators (continued)

Service	Indicator	Performance	Computation
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
Maternal and Child Health	Participation	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

## 2.6 Reconciliation with budgeted operating result

Strategic Objective	Surplus/ (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
Liveability	5,153	17,355	(12,202)
Growth	899	1,423	(524)
Sustainability	8,615	9,081	(467)
<b>Total</b>	<b>14,667</b>	<b>27,859</b>	<b>(13,192)</b>
<b>Expenses</b>			
<b>added in:</b>			
Depreciation	7,215		
Finance costs	8		
Others	352		
<b>Surplus/(Deficit) before funding sources</b>	<b>22,242</b>		
<b>Funding</b>			
Rates and charges revenue	12,746		
Waste charge revenue	2,665		
Victoria Grants Commission	6,641		
<b>Total funding sources</b>	<b>22,052</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>(190)</b>		
Capital funding	31,517		
Capital Contributions	-		
<b>Total Comprehensive Result</b>	<b>31,327</b>		

\* refer to table for information on the calculation of Service Performance Outcome Indicators

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27, extracted from the Strategic Resource Plan.

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

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources

#### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
	Notes					
<b>Income/Revenue</b>						
Rates and charges	4.1.1	14,440	15,411	15,857	16,328	16,732
Statutory fees and fines	4.1.2	396	406	418	430	441
User fees	4.1.3	3,687	3,208	3,304	3,405	3,489
Grants - Operating	4.1.4	11,608	11,797	12,111	12,475	12,786
Grants - Capital	4.1.4	2,788	31,517	14,471	6,201	7,121
Contributions - monetary	4.1.5	59	45	-	-	640
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		432	144	144	148	152
Other income	4.1.6	4,373	4,166	4,384	4,517	4,631
<b>Total income/revenue</b>		37,783	66,694	50,689	43,504	45,992
<b>Expenses</b>						
Employee costs	4.1.7	17,983	18,406	19,060	19,714	20,305
Materials and services	4.1.8	11,610	9,386	9,609	9,848	10,043
Depreciation	4.1.9	7,107	7,215	7,222	7,229	7,237
Bad and doubtful debts- Allowance for impairment losses		-	-	-	-	-
Borrowing costs		14	8	2	-	53
Other expenses	4.1.10	334	352	623	428	438
<b>Total expenses</b>		37,048	35,367	36,516	37,219	38,075
<b>Surplus/(deficit) for the year</b>		735	31,327	14,173	6,285	7,917
<b>Other comprehensive income</b>						
<b>Total comprehensive result</b>		735	31,327	14,173	6,285	7,917

Note:

At the time of preparing this report, the impact of asset impairment as a result of the Oct/Nov 2022 floods is not known and has not been factored in. Asset impairment is a non-cash item but will affect the surplus, adjusted underlying result, balance sheet items and any associated financial indicators.

### 3.2 Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
	Notes					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		11,872	10,115	11,418	12,298	13,333
Trade and other receivables		2,960	4,860	3,886	3,448	3,647
Other financial assets		2,503	2,503	2,503	2,503	2,503
Inventories		356	360	363	367	370
Other assets		299	299	299	299	299
<b>Total current assets</b>	4.2.1	17,990	<b>18,136</b>	18,470	18,914	20,153
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		247,263	<b>278,421</b>	292,333	298,240	307,309
Investment property		1,030	<b>1,030</b>	1,030	1,030	1,030
<b>Total non-current assets</b>	4.2.1	248,293	<b>279,451</b>	293,363	299,270	308,339
<b>Total assets</b>		266,283	<b>297,587</b>	311,833	318,184	328,492
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		1,391	1,419	1,491	1,505	1,538
Trust funds and deposits		559	559	559	559	559
Provisions		3,707	3,744	3,782	3,819	3,858
Interest-bearing liabilities	4.2.3	102	53	-	-	199
<b>Total current liabilities</b>	4.2.2	5,759	<b>5,775</b>	5,832	5,884	6,154
<b>Non-current liabilities</b>						
Provisions		1,494	1,509	1,524	1,539	1,555
Interest-bearing liabilities	4.2.3	53	-	-	-	2,105
<b>Total non-current liabilities</b>	4.2.2	1,547	<b>1,509</b>	1,524	1,539	3,660
<b>Total liabilities</b>		7,306	<b>7,284</b>	7,356	7,423	9,813
<b>Net assets</b>		258,977	<b>290,304</b>	304,477	310,761	318,678
<b>Equity</b>						
Accumulated surplus		103,060	<b>134,387</b>	148,560	154,844	162,761
Reserves		155,917	155,917	155,917	155,917	155,917
<b>Total equity</b>		258,977	<b>290,304</b>	304,477	310,761	318,678



### 3.3 Statement of Changes in Equity

For the four years ending 30 June 2027

		Total	Accumulat ed Surplus	Revaluation Reserve	Other Reserves
	Notes	\$'000	\$'000	\$'000	\$'000
<b>2022 Forecast Actual</b>					
Balance at beginning of the financial year		258,242	102,325	-	155,917
Adjusted opening balance		258,242	102,325	-	155,917
Surplus/(deficit) for the year		735	735	-	-
<b>Balance at end of the financial year</b>		<b>258,977</b>	<b>103,060</b>	<b>-</b>	<b>155,917</b>
<b>2023 Budget</b>					
Balance at beginning of the financial year		258,977	103,060	-	155,917
Surplus/(deficit) for the year		31,327	31,327	-	-
<b>Balance at end of the financial year</b>	4.3.2	<b>290,304</b>	<b>134,387</b>	<b>-</b>	<b>155,917</b>
<b>2024</b>					
Balance at beginning of the financial year		290,304	134,387	-	155,917
Surplus/(deficit) for the year		14,173	14,173	-	-
<b>Balance at end of the financial year</b>		<b>304,477</b>	<b>148,560</b>	<b>-</b>	<b>155,917</b>
<b>2025</b>					
Balance at beginning of the financial year		304,477	148,560	-	155,917
Surplus/(deficit) for the year		6,285	6,285	-	-
<b>Balance at end of the financial year</b>		<b>310,761</b>	<b>154,844</b>	<b>-</b>	<b>155,917</b>
<b>2026</b>					
Balance at beginning of the financial year		310,761	154,844	-	155,917
Surplus/(deficit) for the year		7,917	7,917	-	-
<b>Balance at end of the financial year</b>		<b>318,678</b>	<b>162,761</b>	<b>-</b>	<b>155,917</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		14,569	14,672	15,591	16,061	16,468
Statutory fees and fines		396	434	459	472	484
User fees		4,056	3,428	3,625	3,736	3,830
Grants - operating		8,211	11,573	12,092	12,455	12,769
Grants - capital		591	30,919	15,400	6,654	7,071
Contributions - monetary		-	-	-	-	640
Interest received		177	120	124	128	131
Other receipts		4,672	4,601	4,886	5,035	5,169
Net GST refund / payment		1,228	3,603	2,424	1,494	1,607
Employee costs		(17,983)	(18,401)	(19,050)	(19,705)	(20,297)
Materials and services		(12,771)	(10,249)	(10,537)	(10,808)	(11,027)
Other payments		(365)	(386)	(601)	(436)	(421)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	2,781	40,314	24,413	15,087	16,423
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(9,046)	(42,194)	(23,288)	(14,448)	(17,885)
Proceeds from sale of property, infrastructure, plant and equipment		1,930	233	233	240	246
Proceeds for investments		3,206	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(3,910)	(41,961)	(23,055)	(14,208)	(17,638)
<b>Cash flows from financing activities</b>						
Finance costs		(14)	(8)	(2)	-	(53)
Proceeds from borrowings		-	-	-	-	2,400
Repayment of borrowings		(95)	(102)	(53)	-	(96)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(109)	(110)	(55)	-	2,251
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		(1,238)	(1,757)	1,303	879	1,036
Cash and cash equivalents at the beginning of the financial year		13,110	11,872	10,115	11,418	12,298
<b>Cash and cash equivalents at the end of the financial year</b>		11,872	10,115	11,418	12,298	13,333

### 3.5 Statement of Capital Works

For the four years ending 30 June 2027

	Notes	Forecast Actual	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Property</b>						
Land improvements		85	-	240	-	-
<b>Total land</b>		85	910	580	800	1,300
Buildings		487	1,413	1,500	-	6,400
Building improvements		160	110	110	545	545
<b>Total buildings</b>		647	1,523	1,610	545	6,945
<b>Total property</b>		732	2,433	2,190	1,345	8,245
<b>Plant and equipment</b>						
Plant, machinery and equipment		375	807	807	807	807
Fixtures, fittings and furniture		50	-	-	-	-
Computers and telecommunications		464	161	180	380	280
Library books		157	120	120	120	120
<b>Total plant and equipment</b>		1,046	1,088	1,107	1,307	1,207
<b>Infrastructure</b>						
Roads		3,612	31,253	14,706	3,261	3,327
Bridges		-	-	330	550	550
Footpaths and cycleways		691	130	132	148	154
Drainage		503	274	274	2,274	2,274
Recreational, leisure and community facilities		120	155	1,705	1,405	255
Waste management		-	650	-	-	-
Parks, open space and streetscapes		898	2,030	330	85	30
Other infrastructure		445	428	328	2,832	335
<b>Total infrastructure</b>		6,269	34,920	17,905	10,555	6,925
<b>Total capital works expenditure</b>	4.5.1	8,047	38,441	21,202	13,207	16,377
<b>Represented by:</b>						
New asset expenditure		380	4,552	2,320	5,480	6,140
Asset renewal expenditure		6,496	18,182	10,742	6,372	8,267
Asset expansion expenditure		365	-	-	-	-
Asset upgrade expenditure		806	15,707	8,140	1,355	1,970
<b>Total capital works expenditure</b>	4.5.1	8,047	38,441	21,202	13,207	16,377
<b>Funding sources represented by:</b>						
Grants (Including R2R)		4,106	32,796	15,789	7,519	8,439
Contributions		34	-	-	-	640
Council cash		3,907	5,645	5,413	5,688	7,298
Borrowings		-	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	8,047	38,441	21,202	13,207	16,377

### 3.6 Statement of Human Resources

For the four years ending 30 June 2027

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	17,983	18,406	19,060	19,714	20,305
Employee costs - capital	369	406	420	435	451
<b>Total staff expenditure</b>	18,352	18,812	19,480	20,149	20,755
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	194.08	194.51	194.51	194.51	194.51

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

Department	Budget 2023/24 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary Vacant or Seasonal \$'000
		Full Time \$'000	Part time \$'000		
Chief Executive Officer	382	382	-	-	-
Community Wellbeing	9,642	1,996	6,580	319	747
Corporate Services	2,285	1,557	520	59	148
Infrastructure Services	5,583	4,803	531	114	135
Strategic Development	513	371	143	-	-
Total permanent staff expenditure	18,406	9,109	7,775	492	1,030
Capitalised labour costs	406				
<b>Total expenditure</b>	18,812				

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

Department	Budget 2023/24	Comprises			
		Permanent		Casual	Temporary Vacant or Seasonal
		Full Time	Part time		
Chief Executive Officer	2.00	2.00	-	-	-
Community Wellbeing	103.03	19.00	72.32	3.54	8.17
Corporate Services	22.00	14.00	6.42	0.58	1.00
Infrastructure Services	62.80	54.00	6.29	1.22	1.29
Strategic Development	4.68	3.00	1.68	-	-
Total staff	194.51	92.00	86.71	5.34	10.46



### 3.6.1 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Chief Executive Officer</b>				
Permanent - Full time	382	396	409	422
Female	99	102	106	109
Male	284	294	304	313
Permanent - Part time	0	0	0	0
<b>Total - Chief Executive Officer</b>	<b>382</b>	<b>396</b>	<b>409</b>	<b>422</b>
<b>Community Wellbeing</b>				
Permanent - Full time	1,996	2,067	2,137	2,202
Female	1,611	1,669	1,726	1,778
Male	384	398	412	424
Permanent - Part time	6,580	6,814	7,048	7,259
Female	6,165	6,384	6,603	6,801
Male	416	430	445	459
<b>Total - Community Wellbeing</b>	<b>8,576</b>	<b>8,881</b>	<b>9,185</b>	<b>9,461</b>
<b>Corporate Services</b>				
Permanent - Full time	1,557	1,613	1,668	1,718
Female	1,030	1,067	1,103	1,136
Male	527	546	565	582
Permanent - Part time	520	539	557	574
Female	520	539	557	574
Male	0	0	0	0
<b>Total - Corporate Services</b>	<b>2,078</b>	<b>2,152</b>	<b>2,225</b>	<b>2,292</b>
<b>Infrastructure Services</b>				
Permanent - Full time	4,803	4,973	5,141	5,292
Female	702	727	752	774
Male	4,101	4,247	4,389	4,518
Permanent - Part time	531	550	569	586
Female	460	477	493	508
Male	71	74	76	79
<b>Total - Infrastructure Services</b>	<b>5,334</b>	<b>5,524</b>	<b>5,710</b>	<b>5,878</b>
<b>Strategic Development</b>				
Permanent - Full time	371	384	397	409
Female	99	102	106	109
Male	272	282	291	300
Permanent - Part time	143	148	153	157
Female	143	148	153	157
Male	0	0	0	0
<b>Total - Strategic Development</b>	<b>513</b>	<b>531</b>	<b>550</b>	<b>566</b>
<b>Casuals, Temporary, Vacant and Seasonal Expenditure</b>	<b>1,522</b>	<b>1,576</b>	<b>1,633</b>	<b>1,685</b>
<b>Capitalised labour costs</b>	<b>406</b>	<b>420</b>	<b>435</b>	<b>451</b>
<b>Total staff expenditure</b>	<b>18,812</b>	<b>19,480</b>	<b>20,149</b>	<b>20,755</b>

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Chief Executive Officer</b>				
Permanent - Full time	2.0	2.0	2.0	2.0
Female	1.0	1.0	1.0	1.0
Male	1.0	1.0	1.0	1.0
<b>Total - Chief Executive Officer</b>	<b>2.00</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Community Wellbeing</b>				
Permanent - Full time	19.0	19.0	19.0	19.0
Female	16.0	16.0	16.0	16.0
Male	3.0	3.0	3.0	3.0
Permanent - Part time	72.3	72.3	72.3	72.3
Female	67.1	67.1	67.1	67.1
Male	5.2	5.2	5.2	5.2
<b>Total - Community Wellbeing</b>	<b>91.32</b>	<b>91.32</b>	<b>91.32</b>	<b>91.32</b>
<b>Corporate Services</b>				
Permanent - Full time	14.0	14.0	14.0	14.0
Female	10.0	10.0	10.0	10.0
Male	4.0	4.0	4.0	4.0
Permanent - Part time	6.4	6.4	6.4	6.4
Female	6.4	6.4	6.4	6.4
Male	0.0	0.0	0.0	0.0
<b>Total - Corporate Services</b>	<b>20.42</b>	<b>20.42</b>	<b>20.42</b>	<b>20.42</b>
<b>Infrastructure Services</b>				
Permanent - Full time	51.0	51.0	51.0	51.0
Female	7.0	7.0	7.0	7.0
Male	44.0	44.0	44.0	44.0
Permanent - Part time	6.3	6.3	6.3	6.3
Female	5.7	5.7	5.7	5.7
Male	0.6	0.6	0.6	0.6
<b>Total - Infrastructure Services</b>	<b>57.29</b>	<b>57.29</b>	<b>57.29</b>	<b>57.29</b>
<b>Strategic Development</b>				
Permanent - Full time	3.0	3.0	3.0	3.0
Female	1.0	1.0	1.0	1.0
Male	2.0	2.0	2.0	2.0
Permanent - Part time	1.7	1.7	1.7	1.7
Female	1.7	1.7	1.7	1.7
<b>Total - Strategic Development</b>	<b>4.68</b>	<b>4.68</b>	<b>4.68</b>	<b>4.68</b>
<b>Casuals, Temporary, Vacant and Seasonal Staff</b>	<b>15.80</b>	<b>15.80</b>	<b>15.80</b>	<b>15.80</b>
<b>Capitalised labour</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Total staff numbers</b>	<b>194.51</b>	<b>194.51</b>	<b>194.51</b>	<b>194.51</b>

## 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 adopted the Revenue and Rating Plan in June 2021 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 2023/24 the FGRS cap has been set at 3.50%. 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 3.50% in line with the rate cap.

The kerbside garbage & recycling collection charge is to increase by 20% on average. The greenwaste collection charge is to increase by 56% on average. This increase is due to diversion of waste from Council owned landfill to Patho landfill (privately owned), indexation on annual waste contract and cost of green waste mulching. The municipal charge will remain at the same level as 2022/23.

This will raise total rates and charges for 2023/24 of \$15.410 million.

The valuations are based on the rate book data in January 2023. Council is awaiting valuations data from the Valuer-Generals's office. Calculation of rates in this Draft Budget is based on current valuation figures.

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

	2022/23 Forecast Actual	2023/24 Budget	Change	%
General Rates*	11,316,119	11,738,880	422,761	3.74%
Municipal charge*	653,600	653,600	-	0.00%
Waste management charge	2,184,415	2,664,750	480,335	21.99%
Interest on rates and charges	118,000	118,000	-	0.00%
Revenue in lieu of rates	168,725	235,539	66,814	39.60%
<b>Total rates and charges</b>	<b>14,440,859</b>	<b>15,410,769</b>	<b>969,910</b>	<b>6.72%</b>

\*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	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
Residential properties	0.004990	0.005178	3.77%
Commercial/industrial properties	0.005503	0.005707	3.70%
Farm irrigation district properties	0.004131	0.004281	3.62%
Farm dryland properties	0.002493	0.002582	3.56%
Cultural and recreation properties	0.002495	0.002589	3.77%

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	2022/23	2023/24	Change	
			\$'000	%
Residential properties	6,231,894	6,466,730	234,836	3.77%
Commercial/industrial properties	928,240	962,594	34,354	3.70%
Farm irrigation district properties	2,843,685	2,946,704	103,018	3.62%
Farm dryland properties	1,306,185	1,352,664	46,479	3.56%
Cultural and recreation properties	9,818	10,188	370	3.77%
<b>Total amount to be raised by general rates</b>	<b>11,319,822</b>	<b>11,738,880</b>	<b>419,058</b>	<b>3.70%</b>

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

Type or class of land	2022/23 Number	2023/24 Number	Change	
			Number	%
Residential properties	4,784	4,784	-	0.00%
Commercial/industrial properties	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%
<b>Total number of assessments</b>	<b>7,009</b>	<b>7,009</b>	<b>-</b>	<b>0.00%</b>

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

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change	
			\$'000	%
Residential properties	1,248,877	1,248,877	-	0%
Commercial/industrial properties	168,679	168,679	-	0%
Farm irrigation district properties	688,377	688,377	-	0%
Farm dryland properties	523,941	523,941	-	0%
Cultural and recreation properties	3,935	3,935	-	0%
<b>Total value of land</b>	<b>2,633,809</b>	<b>2,633,809</b>	<b>-</b>	<b>0%</b>



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

Type of Charge	Per Rateable	Per Rateable	Change	
	Property	Property		
	2022/23	2023/24		
	\$	\$	\$	%
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	2022/23	2023/24	Change	
	\$	\$	\$	%
Municipal	653,600	653,600	-	0.00%

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	Per Rateable	Change	
	Property	Property		
	2022/23	2023/24		
	\$	\$	\$	%
Kerbside collection 120 litre bin	383	460	77	20.10%
Kerbside collection 240 litre bin	550	660	110	20.00%
Greenwaste collection	61	95	34	55.74%
	994	1,215	221	22.23%

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	2022/23	2023/24	Change	
	\$	\$	\$	%
Kerbside collection 120 litre bin	1,648,191	1,985,360	337,169	20.46%
Kerbside collection 240 litre bin	454,850	545,820	90,970	20.00%
Greenwaste collection	81,374	133,570	52,196	64.14%
<b>Total</b>	<b>2,184,415</b>	<b>2,664,750</b>	<b>480,335</b>	<b>21.99%</b>

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

	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
General rates	11,319,822	11,738,880	419,058	3.70%
Municipal charge	653,600	653,600	-	0.00%
<b>Total Rates</b>	<b>11,973,422</b>	<b>12,392,480</b>	<b>419,058</b>	<b>3.50%</b>
Kerbside collection and recycling	2,184,415	2,664,750	480,335	21.99%
Revenue in lieu of rates	168,725	235,539	66,814	39.60%
<b>Total Rates and charges</b>	<b>14,326,562</b>	<b>15,292,769</b>	<b>966,207</b>	<b>6.74%</b>

#### 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.

	2022/23	2023/24
Total Rates (Excluding Cultural and recreation properties)	\$11,962,505	12,381,192
Number of rateable properties	6,998	6,998
Base Average Rate	\$ 1,677.38	\$ 1,709.42
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,706.73	\$ 1,769.25
Maximum General Rates and Municipal Charges Revenue	\$11,901,286	\$ 12,381,192
Budgeted General Rates and Municipal Charges Revenue	\$11,899,918	\$ 12,381,192
Budgeted Supplementary Rates*	\$ 62,587	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$11,962,505	\$ 12,381,192

#### 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 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

##### 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 0.5178% (0.005178 Cents in the dollar of CIV) for all rateable Residential properties.

\* A general rate of 0.5707% (0.005707 Cents in the dollar of CIV) for all rateable Commercial/industrial properties.

\* A general rate of 0.4281% (0.004281 Cents in the dollar of CIV) for all rateable Farm irrigation district properties.

\* A general rate of 0.2582% (0.002582 Cents in the dollar of CIV) for all rateable Farm dryland properties.

\* A general rate of 0.2589% (0.002589 Cents in the dollar of CIV) for all rateable Cultural and recreation 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 2020/21 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 2020/21 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 Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Local Laws	92	101	10	10.54%
Planning fees	180	180	-	0.00%
Building fees	120	120	-	0.00%
Other	4	4	1	13.22%
<b>Total statutory fees and fines</b>	<b>396</b>	<b>406</b>	<b>10</b>	<b>2.57%</b>

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.

#### 4.1.3 User fees

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Aged and health services	367	447	80	21.65%
Arts & culture	14	10	(4)	-28.57%
Chargeable Works	642	620	(22)	-3.47%
Local Laws	10	14	4	42.86%
Waste management	60	66	6	10.00%
Swimming areas	132	128	(3)	-2.55%
Halls and recreation	19	13	(6)	-31.58%
Child care/children's programs	2,352	1,822	(530)	-22.52%
Other User fees	92	88	(4)	-3.91%
<b>Total user fees</b>	<b>3,687</b>	<b>3,208</b>	<b>- 479</b>	<b>-12.99%</b>

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

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 2023/24 user fees and charges were reviewed as part of the budget process.

The reduction in user fees in children's services is due to kindergartens being fully subsidised by the State Government from 2023. This reduction is offset by an increase in operating grants.



#### 4.1.4 Grants

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000      %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,828	37,030	29,202	373%
State funded grants	6,568	6,284	(284)	-4%
Total grants received	14,396	43,314	28,918	201%
	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000      %	
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	4,666	6,641	1,975	42%
Children services	40	-	(40)	-100%
Aged care	1,143	1,000	(143)	-13%
Roads to recovery	1,318	1,279	(39)	-3%
Recurrent - State Government				
Children services	1,236	1,712	476	38%
Aged care	314	300	(15)	-5%
School crossing supervisors	30	29	(1)	-2%
Public health	36	67	32	89%
Libraries, arts & culture	161	176	14	9%
Maternal and child health	375	348	(27)	-7%
Recreation	250	-	(250)	-100.0%
Roads Assets Management	57	-	(57)	-100%
Planning	53	67	14	26%
Roadside Weed & Pest Control	68	67	(1)	-1%
Municipal Emergency	60	60	-	0%
Flood Assistance	1,500	-	(1,500)	-100%
Other	64	50	(14)	-22%
Total recurrent grants	11,371	11,795	424	4%
Non-recurrent - Commonwealth Government				
Public Health	2	2	-	0%
Non-recurrent - State Government				
COVID Assistance	12	-	(12)	-100%
Community Resilience	90	-	(90)	-100%
Children Services	42	-	(42)	-100%
Waste Management	52	-	(52)	-100%
Recreation	30	-	(30)	-100%
Public Health	9	-	(9)	-100%
Total non-recurrent grants	237	2	(226)	-500%
Total operating grants	11,608	11,797	199	-496%

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000      %	
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Libraries	6	6	-	0%
<b>Total recurrent grants</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Roads	-	3,102	3,102	100%
Flood Restoration Works (Natural Disaster Financial Assistance)	-	25,000	25,000	100%
Underground Drainage	369	-	(369)	-100%
Parks & Streetscapes	284	-	(284)	-100%
<b>Non-recurrent - State Government</b>				
Land Improvements	407	-	(407)	-100%
Buildings	80	1,413	1,333	1667%
Information Technology	250	-	(250)	-100%
Drainage	50	-	(50)	-100%
Footpaths	500	-	(500)	-100%
Waste Management	25	-	(25)	-100%
Recreation & Leisure	373	-	(373)	-100%
Parks & Streetscapes	444	1,945	1,501	338%
Other	-	50	50	100%
<b>Total non-recurrent grants</b>	<b>2,782</b>	<b>31,511</b>	<b>28,729</b>	<b>1033%</b>
<b>Total capital grants</b>	<b>2,788</b>	<b>31,517</b>	<b>28,729</b>	<b>1030%</b>
<b>Total Grants</b>	<b>14,396</b>	<b>43,314</b>	<b>28,918</b>	<b>201%</b>

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 increase in Financial Assistance Grants from the Commonwealth Government is due 2023/24 budget being based on 100% annual allocation. 2022/23 budget was based on 75% annual allocation due to advance payment of 25% in 21/22.

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.

As mentioned above, the increase in grants for Children's Services is due to kindergartens being fully subsidised by the State government from 2023.

Matching grant funding towards Community Sport & Recreation projects is not budgeted (\$250k) in 2023/24.

Capital Grants for 2023/24 include \$25m in Flood restoration grants from the Commonwealth Government. Further details on grants received for capital works have been included under the capital works program.

#### 4.1.5 Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000      %	
Contributions and donations	59	45	(15)	-24.89%
Monetary - Major projects	-	-	-	0.00%
Monetary - Developer contributions	-	-	-	0.00%
<b>Total contributions</b>	<b>59</b>	<b>45</b>	<b>(15)</b>	<b>-24.89%</b>

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 Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Interest	177	120	(57)	-32.28%
Investment property rental	301	317	16	5.31%
Reimbursements	3,894	3,729	(165)	-4.24%
<b>Total other income</b>	<b>4,372</b>	<b>4,166</b>	<b>- 206</b>	<b>-4.72%</b>

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.

Fees & charges for NDIS and Brokered Services provided by Council have been indexed to allow for cost recovery.

4.1.7 Employee costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Wages and salaries	15,748	16,015	268	1.70%
WorkCover	307	385	78	25.29%
Superannuation	1,551	1,673	121	7.81%
FBT	150	150	-	0.00%
Other wages	227	183	(44)	-19.45%
<b>Total employee costs</b>	<b>17,983</b>	<b>18,406</b>	<b>422</b>	<b>2.35%</b>

Employee costs are forecast to increase by 2.35% compared to 2022/23. The increase can be attributed to the following factors:

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

Workcover insurance premiums have increased significantly due to a number of workcover claims in recent years.

Other employee costs include staff recruitment, training and various allowances such as on-call, availability and travel.

#### 4.1.8 Materials and services

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Operational materials	2,217	2,303	86	3.86%
Operational services	6,181	4,331	(1,851)	-29.94%
Contract payments	262	126	(136)	-51.93%
Corporate strategies and reviews	60	-	(60)	-100.00%
Building maintenance	86	59	(27)	-31.64%
Utilities	410	400	(10)	-2.53%
Office administration	448	389	(60)	-13.28%
Information technology	563	614	51	9.09%
Bank charges	41	39	(2)	-4.64%
Insurance	476	538	62	13.10%
Consultants	676	247	(429)	-63.48%
Ops - Contributions	190	341	151	79.47%
<b>Total materials and services</b>	<b>11,610</b>	<b>9,386</b>	<b>(2,225)</b>	<b>-19.16%</b>

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

2022/23 operational services include flood response and emergency works which are primarily grant funded. There has been a significant increase in insurance premiums in recent years and a further increase is anticipated in 2023/24. 2022/23 consultants costs include grant funded projects and preparation of the community care business plan.

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

Waste collection and disposal costs have increased due to diversion of waste from Council owned landfill to Patho landfill (privately owned), indexation on annual waste contract and cost of green waste mulching.

#### 4.1.9 Depreciation

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Land improvements	167	177	10	6.06%
Buildings	620	614	(6)	-0.98%
Office equipment	245	249	4	1.59%
Library books	81	93	12	14.80%
Plant & equipment	871	841	(30)	-3.45%
Roads	3,077	3,160	83	2.70%
Bridges	275	272	(3)	-1.08%
Footpaths	162	176	13	8.27%
Kerb & channel	269	268	(1)	-0.36%
Parks & streetscape	137	157	21	15.03%
Recreation & leisure	428	433	6	1.38%
Waste management	66	63	(3)	-4.12%
Aerodrome	52	51	(1)	-1.08%
Drainage	301	308	7	2.16%
Other infrastructure	357	353	(4)	-1.08%
<b>Total depreciation</b>	<b>7,107</b>	<b>7,215</b>	<b>108</b>	<b>1.52%</b>

#### 4.1.10 Other expenses

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Audit fees	84	89	5	5.56%
Mayoral & Councillor Allowance	238	247	9	3.59%
Valuations	11	16	4	38.64%
Councillor induction	-	-	-	#DIV/0!
<b>Total other expenses</b>	<b>334</b>	<b>352</b>	<b>18</b>	<b>5.28%</b>

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 \$10.115 m at the end of 2023/24.

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 2023/24 includes \$25m of flood restoration works to assets.

At the time of preparing this report, the impact of asset impairment as a result of the Oct/Nov 2022 floods is not known and has not been factored in. Asset impairment will affect the closing balance of Property, Infrastructure, Plant & Equipment as at 30 June 2023.

4.2.2 Liabilities

Trade and other payables are amounts that Council owes to suppliers as at 30 June 2024. These liabilities are budgeted to increase by \$0.028m.

Provisions include accrued long service leave and annual leave owing to employees. These employee entitlements (current and non current) are anticipated to increase by \$0.052m after factoring in an increase for Collective Agreement outcomes.

4.2.3 Borrowings

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

	Forecast Actual 2022/23 \$	Budget 2023/24 \$	Projections 2024/25 \$	2025/26 \$	2026/27 \$
Amount borrowed as at 30 June of the prior year	250,292	154,797	53,245	-	-
Amount proposed to be borrowed	-	-	-	-	2,400,000
Amount projected to be redeemed	(95,495)	- 101,552	(53,245)	-	(96,000)
<b>Amount of borrowings as at 30 June</b>	<b>154,797</b>	<b>53,245</b>	<b>-</b>	<b>-</b>	<b>2,304,000</b>

### 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 \$31.326m results directly from the operating surplus for the year. This includes capital grants of \$25m for flood restoration works.

### 4.4 Statement of Cash Flows

#### 4.4.1 Net cash flows provided by/used in operating activities

Net cash from operating activities is \$40.314m which includes capital grants of \$30.92m which will be expended on capital expenditure shown under 'cash flow from investing activities'. Capital grants include \$25m for flood restoration works.

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

The amount of \$41.96m represents the amount of capital expenditure less 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 2023/24 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 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	732	1,743	1,011	138.15%
Plant and equipment	1,046	1,088	42	3.98%
Infrastructure	6,269	35,610	29,341	468.04%
<b>Total</b>	<b>8,047</b>	<b>38,441</b>	<b>30,394</b>	<b>377.71%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	1,743	1,633	110	-	-	723	-	1,020	-
Plant and equipment	1,088	-	1,088	-	-	6	-	1,082	-
Infrastructure	35,610	2,919	16,985	15,706	-	32,067	-	3,543	-
<b>Total</b>	<b>38,441</b>	<b>4,552</b>	<b>18,183</b>	<b>15,706</b>	<b>-</b>	<b>32,796</b>	<b>-</b>	<b>5,645</b>	<b>-</b>

#### 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	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land</b>									
<i>Kerang Drainage Land Acquisition - MV Highway</i>	10	10				-	-	10	-
<b>Land Improvements</b>									
<i>Industrial Estate Expansions Tate Drive – Kerang</i>	900	900				-	-	900	-
<b>Buildings</b>									
<i>Living Library Projects - The Glasshouse</i>	723	723				723	-	-	-
<b>Building Improvements</b>									
<i>Buildings Renewal</i>	110		110			-	-	110	-
<b>TOTAL PROPERTY</b>	<b>1,743</b>	<b>1,633</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>723</b>	<b>-</b>	<b>1,020</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Heavy Plant Replacement</i>	420		420			-	-	420	-
<i>Light Plant Replacement</i>	387		387			-	-	387	-
<b>Computers and Telecommunications</b>									
<i>ICT Capital Renewals</i>	161		161			-	-	161	-
<b>Heritage Plant and Equipment</b>									
<b>Library books</b>									
<i>Library Resources</i>	120		120			6	-	114	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,088</b>	<b>-</b>	<b>1,088</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>1,082</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Bitumen Roads Reseal Program</i>	1,006		1,006			-	-	1,006	-
<i>Gravel Re-sheeting Program</i>	1,133		1,133			529	-	604	-
<i>Sealed Roads Rehabilitation Program</i>	1,012		1,012			750	-	262	-
<i>Flood funding works</i>	25,000		12,500	12,500		25,000	-	-	-
<b>Kerb &amp; Channel</b>									
<i>Kerb Replacement</i>	174		174			-	-	174	-
<b>Footpaths and Cycleways</b>									
<i>Annual Footpath Replacement</i>	130		130			-	-	130	-
<b>Drainage</b>									
<i>Stormwater Network and Town Pump renewal</i>	274		274			-	-	274	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
<i>Swimming Pool Renewal Program</i>	135		68	67		-	-	135	-
<i>Town/Boundary Entrances and Signage</i>	20		10	10		-	-	20	-
<b>Waste Management</b>									
<i>Cell 3 capping - Gannawarra Central Landfill</i>	650		650			-	-	650	-
<b>Parks, Open Space and Streetscapes</b>									
<i>Automating Irrigation Systems</i>	55		28	27		-	-	55	-
<i>Tree Planting Program - Cool It Program</i>	30	30				-	-	30	-
<b>Aerodromes</b>									
<b>Other Infrastructure</b>									
<i>Strategic Project Development and Planning</i>	150	150				-	-	150	-
<i>Koondrook Levee Design and Construction</i>	-					-	-	-	-
<b>TOTAL INFRASTRUCTURE</b>	<b>29,769</b>	<b>180</b>	<b>16,985</b>	<b>12,604</b>	<b>-</b>	<b>26,279</b>	<b>-</b>	<b>3,490</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>32,600</b>	<b>1,813</b>	<b>18,183</b>	<b>12,604</b>	<b>-</b>	<b>27,009</b>	<b>-</b>	<b>5,591</b>	<b>-</b>

#### 4.5.3 Works carried forward from the 2022/23 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
<i>Living Library Projects - The Glasshouse</i>	690	690				690	-	-	-
<b>Roads</b>									
<i>Kerang CBD Development Stage 3</i>	1,784			1,784		1,784	-	-	-
<i>Kerang CBD Stage 4 - Wellington Street</i>	1,318			1,318		1,318	-	-	-
<b>Parks, Open Space and Streetscapes</b>									
<i>Sustainable Recreational Water for Quambatook - Grant dependent</i>	1,945	1,945				1,945	-	-	-
<b>Other Infrastructure</b>									
<i>Koondrook Levee Design and Construction</i>	104	104				50	-	54	-
<b>TOTAL INFRASTRUCTURE</b>	<b>5,841</b>	<b>2,739</b>	<b>-</b>	<b>3,102</b>	<b>-</b>	<b>5,787</b>	<b>-</b>	<b>54</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23</b>	<b>5,841</b>	<b>2,739</b>	<b>-</b>	<b>3,102</b>	<b>-</b>	<b>5,787</b>	<b>-</b>	<b>54</b>	<b>-</b>

**Summary of Planned Capital Works Expenditure**  
**For the years ending 30 June 2023, 2024, 2025 & 2026**

2023/24	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	910	910	-	-	-	910	-	-	910	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	<b>910</b>	<b>910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>910</b>	<b>-</b>	<b>-</b>	<b>910</b>	<b>-</b>
Buildings	1,413	1,413	-	-	-	1,413	1,413	-	-	-
Building improvements	110	-	110	-	-	110	-	-	110	-
<b>Total Buildings</b>	<b>1,523</b>	<b>1,413</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>1,523</b>	<b>1,413</b>	<b>-</b>	<b>110</b>	<b>-</b>
<b>Total Property</b>	<b>2,433</b>	<b>2,323</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>2,433</b>	<b>1,413</b>	<b>-</b>	<b>1,020</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	807	-	807	-	-	807	-	-	807	-
Computers and telecommunications	161	-	161	-	-	161	-	-	161	-
Library books	120	-	120	-	-	120	6	-	114	-
<b>Total Plant and Equipment</b>	<b>1,088</b>	<b>-</b>	<b>1,088</b>	<b>-</b>	<b>-</b>	<b>1,088</b>	<b>6</b>	<b>-</b>	<b>1,082</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	31,253	-	15,651	-	15,602	31,253	28,102	-	3,151	-
Footpaths and cycleways	130	-	130	-	-	130	-	-	130	-
Drainage	274	-	274	-	-	274	-	-	274	-
Recreational, leisure and community facilities	155	-	105	-	50	155	-	-	155	-
Waste management	650	-	650	-	-	650	-	-	650	-
Parks, open space and streetscapes	2,030	1,975	-	-	55	2,030	1,945	-	85	-
Other infrastructure	428	254	174	-	-	428	50	-	378	-
<b>Total Infrastructure</b>	<b>34,920</b>	<b>2,229</b>	<b>16,984</b>	<b>0</b>	<b>15,707</b>	<b>34,920</b>	<b>30,098</b>	<b>-</b>	<b>4,822</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>38,441</b>	<b>4,552</b>	<b>18,182</b>	<b>0</b>	<b>15,707</b>	<b>38,441</b>	<b>31,517</b>	<b>-</b>	<b>6,924</b>	<b>-</b>

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	340	340	-	-	-	340	-	-	340	-
Land improvements	240	-	200	-	40	240	-	-	240	-
<b>Total Land</b>	<b>580</b>	<b>340</b>	<b>200</b>	<b>-</b>	<b>40</b>	<b>580</b>	<b>-</b>	<b>-</b>	<b>580</b>	<b>-</b>
Buildings	1,500	1,500	-	-	-	1,500	1,500	-	-	-
Building improvements	110	-	110	-	-	110	-	-	110	-
<b>Total Buildings</b>	<b>1,610</b>	<b>1,500</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>1,610</b>	<b>1,500</b>	<b>-</b>	<b>110</b>	<b>-</b>
<b>Total Property</b>	<b>2,190</b>	<b>1,840</b>	<b>310</b>	<b>-</b>	<b>40</b>	<b>2,190</b>	<b>1,500</b>	<b>-</b>	<b>690</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	807	-	807	-	-	807	-	-	807	-
Computers and telecommunications	180	-	180	-	-	180	-	-	180	-
Library books	120	-	120	-	-	120	6	-	114	-
<b>Total Plant and Equipment</b>	<b>1,107</b>	<b>-</b>	<b>1,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>1,101</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	14,706	-	8,206	-	6,500	14,706	11,500	-	3,206	-
Bridges	330	-	330	-	-	330	165	-	165	-
Footpaths and cycleways	132	-	132	-	-	132	-	-	132	-
Drainage	274	-	274	-	-	274	-	-	274	-
Recreational, leisure and community facilities	1,705	-	105	-	1,600	1,705	1,000	-	705	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	330	330	-	-	-	330	300	-	30	-
Aerodromes	100	-	100	-	-	100	-	-	100	-
Other infrastructure	328	150	178	-	-	328	-	-	328	-
<b>Total Infrastructure</b>	<b>17,905</b>	<b>480</b>	<b>9,325</b>	<b>-</b>	<b>8,100</b>	<b>17,905</b>	<b>12,965</b>	<b>-</b>	<b>4,940</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>21,202</b>	<b>2,320</b>	<b>10,742</b>	<b>-</b>	<b>8,140</b>	<b>21,202</b>	<b>14,471</b>	<b>-</b>	<b>6,731</b>	<b>-</b>



2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	800	800	-	-	-	800	420	-	380	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	<b>800</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>420</b>	<b>-</b>	<b>380</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	545	-	545	-	-	545	-	-	545	-
<b>Total Buildings</b>	<b>545</b>	<b>-</b>	<b>545</b>	<b>-</b>	<b>-</b>	<b>545</b>	<b>-</b>	<b>-</b>	<b>545</b>	<b>-</b>
<b>Total Property</b>	<b>1,345</b>	<b>800</b>	<b>545</b>	<b>-</b>	<b>-</b>	<b>1,345</b>	<b>420</b>	<b>-</b>	<b>925</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	807	-	807	-	-	807	-	-	807	-
Computers and telecommunications	380	-	380	-	-	380	-	-	380	-
Library books	120	-	120	-	-	120	6	-	114	-
<b>Total Plant and Equipment</b>	<b>1,307</b>	<b>-</b>	<b>1,307</b>	<b>-</b>	<b>-</b>	<b>1,307</b>	<b>6</b>	<b>-</b>	<b>1,301</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	3,261	-	3,261	-	-	3,261	-	-	3,261	-
Bridges	550	-	550	-	-	550	275	-	275	-
Footpaths and cycleways	148	-	148	-	-	148	-	-	148	-
Drainage	2,274	2,000	274	-	-	2,274	2,000	-	274	-
Recreational, leisure and community facilities	1,405	-	105	-	1,300	1,405	1,000	-	405	-
Parks, open space and streetscapes	85	30	-	-	55	85	-	-	85	-
Other infrastructure	2,832	2,650	182	-	-	2,832	2,500	-	332	-
<b>Total Infrastructure</b>	<b>10,555</b>	<b>4,680</b>	<b>4,520</b>	<b>-</b>	<b>1,355</b>	<b>10,555</b>	<b>5,775</b>	<b>-</b>	<b>4,780</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>13,207</b>	<b>5,480</b>	<b>6,372</b>	<b>-</b>	<b>1,355</b>	<b>13,207</b>	<b>6,201</b>	<b>-</b>	<b>7,006</b>	<b>-</b>

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	1,300	1,300	-	-	-	1,300	680	-	620	-
<b>Total Land</b>	<b>1,300</b>	<b>1,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,300</b>	<b>680</b>	<b>-</b>	<b>620</b>	<b>-</b>
Buildings	6,400	2,560	1,920	-	1,920	6,400	4,160	640	1,600	-
Building improvements	545	-	545	-	-	545	-	-	545	-
<b>Total Buildings</b>	<b>6,945</b>	<b>2,560</b>	<b>2,465</b>	<b>-</b>	<b>1,920</b>	<b>6,945</b>	<b>4,160</b>	<b>640</b>	<b>2,145</b>	<b>-</b>
<b>Total Property</b>	<b>8,245</b>	<b>3,860</b>	<b>2,465</b>	<b>-</b>	<b>1,920</b>	<b>8,245</b>	<b>4,840</b>	<b>640</b>	<b>2,765</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	807	-	807	-	-	807	-	-	807	-
Computers and telecommunications	280	-	280	-	-	280	-	-	280	-
Library books	120	-	120	-	-	120	6	-	114	-
<b>Total Plant and Equipment</b>	<b>1,207</b>	<b>-</b>	<b>1,207</b>	<b>-</b>	<b>-</b>	<b>1,207</b>	<b>6</b>	<b>-</b>	<b>1,201</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	3,327	-	3,327	-	-	3,327	-	-	3,327	-
Bridges	550	-	550	-	-	550	275	-	275	-
Footpaths and cycleways	154	-	154	-	-	154	-	-	154	-
Drainage	2,274	2,000	274	-	-	2,274	2,000	-	274	-
Recreational, leisure and community facilities	255	100	105	-	50	255	-	-	255	-
Parks, open space and streetscapes	30	30	-	-	-	30	-	-	30	-
Other infrastructure	335	150	185	-	-	335	-	-	335	-
<b>Total Infrastructure</b>	<b>6,925</b>	<b>2,280</b>	<b>4,595</b>	<b>-</b>	<b>50</b>	<b>6,925</b>	<b>2,275</b>	<b>-</b>	<b>4,650</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>16,377</b>	<b>6,140</b>	<b>8,267</b>	<b>-</b>	<b>1,970</b>	<b>16,377</b>	<b>7,121</b>	<b>640</b>	<b>8,616</b>	<b>-</b>

## 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 2021/22	Forecast 2022/23	Budget 2023/24	Projections			Trend +/-
						2024/25	2025/26	2026/27	
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	46.00	50.00	50.00	51.00	52.02	53.06	+
<b>Roads</b>									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99.42%	99.00%	99.00%	99.00%	99.00%	99.00%	o
<b>Statutory planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	64.75%	65.00%	68.00%	69.36%	70.75%	72.16%	+
<b>Waste management</b>									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	37.99%	38.00%	40.00%	40.00%	40.00%	40.00%	o

### Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	199.99%	312.38%	314.06%	316.72%	321.47%	327.49%	+
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	94.31%	102.74%	469.70%	261.44%	106.88%	141.46%	+
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	40.50%	41.30%	43.81%	43.78%	43.77%	43.77%	o
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments	8	\$4,696	\$5,286	\$5,046	\$5,210	\$5,310	\$5,432	o

### 5b. Financial performance indicators

BSP Financial Performance Indicators									
Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	4.45%	-5.97%	-0.54%	-0.82%	0.22%	0.41%	o
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	10	54.41%	196.44%	165.48%	186.22%	199.51%	207.59%	+
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	1.79%	1.07%	0.34%	0.00%	0.00%	13.77%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		89.00%	0.75%	0.71%	0.35%	0.00%	0.89%	o
Indebtedness	Non-current liabilities / own source revenue		7.48%	6.62%	6.45%	6.32%	6.20%	14.38%	o
<b>Stability</b>									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.69%	0.55%	0.59%	0.60%	0.62%	0.64%	o
<b>Efficiency</b>									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,655	\$1,708	\$1,768	\$1,802	\$1,836	\$1,871	o

#### 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

There is an increased focus by Council on engagement activities, including a broader scope of community participation opportunities.

#### 2. Sealed local roads below the intervention level

Sealed local roads maintained to condition standards has remained steady due to an increased focus in maintaining the local sealed roads to provide a better, safer network for the community. The full impact of the floods & associated impairment is yet to be fully assessed to determine its impact on this indicator.

#### 3. Planning applications decided within the relevant required time

Council anticipates a continuing increase in the number of planning applications decided within required timeframes, due to improved processes.

#### 4. Kerbside collection waste diverted from landfill

New dedicated glass only bins have been provided at Council's four waste transfer stations. There is an increased focus on recycling.

#### 5. Working Capital

This ratio indicates the level of current assets compared to current liabilities.

Council's working capital ratio is an indication of sound financial position with the ability to pay its current obligations.

#### 6. Asset renewal

Asset renewal represents the amount of capital expenditure being directed towards the replacement of Council's existing assets. This ratio represents the amount of renewal as a percentage of the depreciation expense shown for each year. A ratio less than 100% represents an asset renewal gap. The level of renewal expenditure is dependant on the level of expenditure on new assets and upgrading existing assets.

This ratio is higher than normal in 2023/24 and 2024/25 due to grant funded flood restoration works of \$25m and \$10m respectively.

#### 7. Rates concentration

Rates concentration represents rates proportion of total operating revenue. Council is reliant on external grants for the funding of its operations.

#### 8. Expenditure level

Expenditure level represents average operating expenditure per property assessment. The number of assessments are fairly constant with most costs in line with market forces. Adhoc expenditure during a year is normally funded by adhoc grants.

2022/23 expenditure is higher than normal due to grant funded flood response and emergency works.

### 5b

#### 9. Adjusted underlying result

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result.

The adjusted underlying result for the 2022/23 year is a deficit of \$2.087m due to early payment of the Victoria Grants annual allocation for 2022/23 in 2021/22 (\$1.67m) and depreciation being higher as a result of infrastructure revaluations in 2021/22. In calculating the adjusted underlying result Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources but includes Roads to Recovery funding as a recurrent grant. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

The impact of the increase in depreciation from the infrastructure revaluations in 2021/22 has affected the adjusted underlying result in the following years - 2023/24 = \$190,000 deficit, 2024/25 = \$298,000 deficit.

#### 10. Unrestricted Cash

Unrestricted cash represents cash and cash equivalents held by Council less the amount of grants received during the year but not expended by 30 June and the amount of capital works not completed by 30 June 2023.

#### **11. Debt compared to rates**

Council's existing borrowings are expected to be fully paid out by September 2024. There are no new planned borrowings until 2026/27 - The construction of the Integrated Aquatic Facility is subject to new borrowings of \$2.4m in 2026/27.

#### **12. Rates effort**

Rates revenue compared to property values remains consistent due to rate capping.

#### **13. Revenue level**

The average rate per property assessment is in line with the rate cap.

*Note:*

*At the time of preparing this report, the impact of asset impairment as a result of the Oct/Nov 2022 floods is not known and has not been factored in. Asset impairment is a non-cash item but will affect the surplus, adjusted underlying result, balance sheet items and any associated financial indicators.*



## **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 2023/24

GANNAWARRA SHIRE COUNCIL				
SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2023/2024 effective 1 July 2023		Note	Incl. GST	2023/2024
<b>ENVIRONMENTAL HEALTH SERVICES</b>				
<b>FOOD ACT REGISTRATION FEES</b>				
Class 1 Food Premises - Requiring External Food Safety Audits		No	\$	370.00
Class 2 High Volume Food Premises (Incorporating Fixed and Mobile Commercial premises and School Canteens with paid staff)		No	\$	345.00
Class 2 Low Volume Food Premises (Incorporating Home premises/ Temporary Food Premises)		No	\$	180.00
Class 3 High Volume Food Premises (Incorporating Class 3 & 3A Fixed Commercial premises and volunteer based School Canteens)		No	\$	205.00
Class 3 Low Volume Food Premises (Incorporating Class 3 & 3A home and temporary food premises)		No	\$	150.00
More than 10 employed, extra fee per additional 10 employees for Class 2		No	\$	420.00
Maximum Fee charged to Class 2 High Volume Food Premises		No	\$	3,360.00
Not for Profit Community Groups		No		No Charge
Non-compliant food samples	Per Re-Test	No	\$	230.00
Inspection Fee for non-compliant food premises	Per Inspection	No	\$	230.00
Requested inspection and Report		No	\$	230.00
<b>PUBLIC HEALTH AND WELLBEING ACT: REGISTRATION FEES</b>				
<b>Public Health and Wellbeing Act: Premises</b>				
Prescribed Accommodation premises – per year		No	\$	300.00
Health Act – Transfer of Registration		No	\$	230.00
Health premises - low risk activities - hair and beauty therapy or beauty therapy only (per operator )		No	\$	98.00
Health premises - hairdressing only - one off fee (per operator)		No	\$	98.00
Health premises - low risk activities - maximum fee		No	\$	300.00
Health premises - high risk activities - skin penetration, tattooing, ear piercing, electrolysis		No	\$	300.00
Inspection fee - non-compliant health premises		No	\$	230.00
Requested inspection and report		No	\$	230.00
Aquatic Facilities - category 1 Registration	Three yearly fee	No	\$	310.00
<b>Public Health Requests</b>				
Water analysis - portable and non-portable (Including rainwater tanks)		No	\$	230.00
<b>ENVIRONMENT PROTECTION ACT REGISTRATION FEES</b>				
<b>IMMUNISATIONS</b>				
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 2023/2024 effective 1 July 2023		Note	Incl. GST	2023/2024
COMMUNITY SERVICES				
NDIS - National Disability Insurance Scheme				
Fees and charges as per current NDIS Price Guide - Victoria	<a href="https://www.ndis.gov.au/providers/pricing-arrangements">https://www.ndis.gov.au/providers/pricing-arrangements</a>	No	As per guide	
TAC - Transport Accident Commission				
Fees and charges as per current TAC Price Guide	<a href="https://www.tac.vic.gov.au/providers/invoicing-and-fees/fee-schedules">https://www.tac.vic.gov.au/providers/invoicing-and-fees/fee-schedules</a>	No	As per guide	
Workcover				
Fees and charges as per current Workcover Price Guide	<a href="https://www.worksafe.vic.gov.au/information-for-providers">https://www.worksafe.vic.gov.au/information-for-providers</a>	No	As per guide	
VHC - Veterans Home Care				
Fees and charges as per current Veterans Price Guide	<a href="https://www.dva.gov.au/health-and-treatment/care-home-or-aged-care/services-support-you-home/veterans-home-care-vhc/help">https://www.dva.gov.au/health-and-treatment/care-home-or-aged-care/services-support-you-home/veterans-home-care-vhc/help</a>	No	As per guide	
CHSP/HACCPYP - Commonwealth Home Support Program/Home and Community Care Program Younger People				
Home Care Level 1 - Full Pensioner	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	12.60
Home Care Level 2 - Part Pensioner	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	18.65
Home Care Level 3 - Self Funded Retiree	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	40.70
Personal Care Level 1 - Full Pensioner	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	13.75
Personal Care Level 2 - Part Pensioner	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	20.00
Personal Care Level 3 - Self Funded Retiree	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	48.15
Personal Care - Saturday		No	\$	20.00
Personal Care - Sunday		No	\$	48.15
Respite Care Level 1 - Full Pensioner	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	13.75
Respite Care Level 2 - Part Pensioner	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	20.00
Respite Care Level 3 - Self Funded Retiree	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	48.15
Respite Care - Saturday		No	\$	20.00
Respite Care - Sunday		No	\$	48.15
Social Support - Group	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	12.00
Social Support - Individual - Full Pensioner	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	13.75
Social Support - Individual - Part Pensioner	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	20.00
Social Support - Individual - Self Funded	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	48.15
Property Maintenance Level 1 - Full Pensioner	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	14.95
Property Maintenance Level 2 - Part Pensioner	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	21.90
Property Maintenance Level 3 - Self Funded Retiree	Weekday (Mon-Fri: 7.30am – 7.30pm)	No	\$	61.10
Transport Expenses - Fixed Fee (within townships)	Fixed Fee (within township)	No	\$	9.00
Transport Expenses - Intrashire	Intrashire - per km	No	\$	1.10
Sleepover - Active (per hour) - Full Pensioner	Income Assessed: Refer to CHSP	No	Service no longer available	
Sleepover - Active (per hour) - Part Pensioner	Income Assessed: Refer to CHSP	No		
Sleepover - Active (per hour) - Self Funded	Income Assessed: Refer to CHSP	No		
CHSP/HACCPYP - Food Services (Per meal)				
Meals on Wheels – 3 Courses	Includes Frozen meals	No	\$	11.00
Meals on Wheels – 2 Courses	Includes Frozen meals	No	\$	8.80
Meals on Wheels – 1 Course	Includes Frozen meals	No	\$	7.85
Social Meal 2 Courses		No	\$	12.00
Sandwiches		No	\$	3.30

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2023/2024 effective 1 July 2023		Note	Incl. GST	2023/2024
<b>Brokered/Private Services (Rates per hour)</b>				
Assessment / Case Management			Yes	\$ 117.80
Home Care 1	Mon – Fri Hrs: 7.30am – 7.30pm		Yes	\$ 56.75
Home Care 2	Mon – Fri Hrs: 7.30pm – 9.30pm (inc Sat 7.30am to 12pm)		Yes	\$ 83.50
Home Care 3	Mon – Fri Hrs: 9.30pm – 7.30am (Sat 12pm to Mon 7.30am) incl. Public Holiday		Yes	\$ 112.45
Personal Care 1	Mon – Fri Hrs: 7.30am – 7.30pm		Yes	\$ 61.00
Personal Care 2	Mon – Fri Hrs: 7.30pm – 9.30pm (inc Sat 7.30am to 12pm), or 8 - 10 hrs consecutive care		Yes	\$ 92.10
Personal Care 3	Mon – Fri Hrs: 9.30pm – 7.30am (Sat 12pm to Mon 7.30am) and Public Holiday or More than 10 hours consecutive care		Yes	\$ 122.00
Respite Care 1	Mon – Fri Hrs: 7.30am – 7.30pm		Yes	\$ 61.00
Respite Care 2	Mon – Fri Hrs: 7.30pm – 9.30pm (inc Sat 7.30am to 12pm), or 8 - 10 hrs consecutive care		Yes	\$ 92.00
Respite Care 3	Mon – Fri Hrs: 9.30pm – 7.30am (Sat 12pm to Mon 7.30am) and Public Holiday or More than 10 hours consecutive care		Yes	\$ 122.00
Social Support - Group Weekday Activity	As per GSC Event Calendar		Yes	\$ 20.00
Social Support - Group Saturday Activity	As per GSC Event Calendar		Yes	\$ 35.00
Social Support - Group Sunday Activity	As per GSC Event Calendar		Yes	\$ 50.00
Sleepover - Active (per hour)	9.30pm - 7.30am (Minimum 1hr)		Yes	\$ 122.05
Sleepover - Inactive	9.30pm - 7.30am		Yes	\$ 262.00
Property Maintenance			Yes	\$ 80.35
Meals on Wheels – 3 Courses	Includes Frozen meals		Yes	\$ 15.50
Meals on Wheels – 2 Courses	Includes Frozen meals		Yes	\$ 13.40
Meals on Wheels - 1 Course			Yes	\$ 12.30
Meals on Wheels - Sandwich			Yes	\$ 5.90
Community Social Meal	Centre Based Meals		Yes	\$ 12.00
Transport Expenses - Fixed Fee (within townships) (one way trip)			Yes	\$ 10.00
Travel Expense	per kilometre		Yes	\$ 1.65
<b>GNETS - Gannawarra Non Emergency Transport Service Client Contributions (All one way transport bookings calculated as "return" services)</b>				
<b>Transport Contributions</b>				
Minimum Charge			Yes	\$ 60.00
Transport under 100km from place of residence	per kilometre		Yes	\$ 0.35
Transport over 100km from place of residence	per kilometre		Yes	\$ 0.50
<b>CHILDREN SERVICES</b>				
<b>Long Day Care</b>				
Full Day (per day) - 1 July 2022 to 30 June 2023	8.00am to 6.00pm		No	\$ 117.00
Casual (per hour) - 1 July 2022 to 30 June 2023	Minimum 2 Hours		No	\$ 22.00
<b>Kindergarten Fees - Kerang - Kindergarten fees are no longer applicable - this program is fully funded by the State Government.</b>				
4 year old kindergarten - 1 July 2022 to 30 June 2023	Per week		No	N/A
3 year old kindergarten - 5 hours week - 1 July to 31 December 2022	Per week		No	N/A
3 year old kindergarten - 15 hours week - 1 January to 30 June 2023	Per week		No	N/A
<b>Cohuna, Koondrook and Leitchville</b>				
4 year old kindergarten - 1 July 2022 to 30 June 2023	Per year		No	N/A
3 year old kindergarten - 5 hours week - 1 July to 31 December 2022	Per year		No	N/A
3 year old kindergarten - 15 hours week - 1 January to 30 June 2023	Per year		No	N/A

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2023/2024 effective 1 July 2023		Note	Incl. GST	2023/2024
<b>Family Day Care</b>				
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		\$9.50- \$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		\$9.50- \$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		\$9.50- \$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
<b>Toy Library Fees</b>				
Annual Standard Membership		Yes	\$	15.00
Annual Group Membership		Yes	\$	35.00
<b>LIBRARY</b>				
Replacement Books		Yes	Cost	
Replace Cards		Yes	\$	2.50
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
<b>Sir John Gorton Library Meeting Room</b>				
Commercial/Casual Hirers (Charges capped at 5 Hours)	Per hour	Yes	\$	20.00
<b>PLANNING FEES AND CHARGES</b>				
<b>Miscellaneous Planning Fees</b>				
Applications for extension of time		No	\$	150.00
Applications for secondary consent		No	\$	150.00
<b>Subdivision Fees</b>				
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

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2023/2024 effective 1 July 2023		Note	Incl. GST	2023/2024
<b>BUILDING FEES AND CHARGES</b>				
<b>Domestic</b>				
Dwelling extensions	Up to \$99,999	Yes	\$	1,050.00
Dwelling extensions	Over \$100,000	Yes	\$	1,250.00
New Dwellings or works	Up to \$199,000	Yes	\$	1,550.00
New Dwellings or works	\$200,000 to \$399,999	Yes	\$	1,950.00
New Dwellings or works	\$400,000 to \$499,999	Yes	\$	2,150.00
New Dwellings or works	Above \$500,000	Yes		Cost / 250
Multi unit developments	Up to 4 units	Yes		1950 per unit
<b>Commercial Building Works</b>				
Contract amount	Up to \$30,000	Yes	\$	700.00
Contract amount	\$30,000 - \$100,000	Yes	\$	1,750.00
Contract amount	\$100,000 - \$500,000	Yes	\$	3,000.00
Contract amount	\$500,000 - \$999,999	Yes		cost / 200 + \$250
Contract amount	Over \$1,000,000	Yes		cost / \$200 + 250
<b>Minor Building Works</b>				
Garages, Carports/Sheds, Verandahs	Up to \$19,999	Yes	\$	550.00
Garages, Carports/Sheds, Verandahs	\$20,000 to \$49,999	Yes	\$	650.00
Garages, Carports/Sheds, Verandahs	Above \$50,000	Yes	\$	850.00
Above Ground Swimming Pools		Yes	\$	550.00
Inground Swimming Pools		Yes	\$	850.00
Safety Barrier for swimming pool or spas		Yes	\$	320.00
Dwelling Reblock / restumping		Yes	\$	650.00
Miscellaneous Building permit fee		Yes	\$	600.00
Sitting of places of public entertainment		Yes	\$	600.00
Variation to approved plans		Yes	\$	170.00
Extensions		Yes	\$	270.00
Miscellaneous inspections		Yes	\$	180.00
Temporary occupation of a building	every 6 months	Yes	\$	600.00
<b>House Relocation</b>				
Inspection and report fee prior to relocation		Yes	\$	400.00
<b>Demolition Permit</b>				
Any Class 1 or 10 building	Per Storey	Yes	\$	500.00
Any other building (commercial or industrial)	Per Storey	Yes	\$	700.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2023/2024 effective 1 July 2023		Note	Incl. GST	2023/2024
<b>RECREATION</b>				
<b>RECREATION RESERVES - COHUNA &amp; LEITCHVILLE</b>				
<b>Football Clubs</b>				
Cohuna Kangas		Yes	\$	5,600.00
Leitchville		Yes	\$	3,650.00
<b>Cricket Clubs</b>				
Cohuna - per year		Yes	\$	680.00
Leitchville - per year		Yes	\$	680.00
<b>Miscellaneous</b>				
Cohuna A. P. & H. Society - per year		Yes	\$	1,860.00
Cohuna Little Athletics Club - per year		Yes	\$	680.00
School Groups & RSL		Yes		No Charge
Casual - per day		Yes	\$	350.00
Casual - per hour (min 3 hours hire)		Yes	\$	80.00
Casual - more than one consecutive day	Price on application	Yes		POA
Oval Hire - refundable deposit		No	\$	280.00
<b>MUNICIPAL RESERVES</b>				
<b>Municipal Reserve</b>				
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	Permit Fee	Yes	\$	65.00
Permit Deposit (Refundable)	No alcohol	No	\$	300.00
<b>SWIMMING POOLS</b>				
<b>Kerang/Cohuna Swimming Pool</b>				
Seasons Tickets: Family Season Pass (Cohuna and Kerang)	Family	Yes	\$	200.00
Seasons Tickets:	Adults	Yes	\$	108.00
	Concession or Student	Yes	\$	65.00
	Concession - Family	Yes	\$	93.00
Admission:	Adults	Yes	\$	4.80
	Concession or Student	Yes	\$	3.90
	Children under 5 years	Yes		No Charge
	Non-Swimming Patrons	Yes	\$	1.50
	Family Day Pass	Yes	\$	16.50
	Community Groups/Schools/Event hire	Yes		As per GSC booking
Ten Visit Pass Entry:	Family	Yes	\$	120.00
	Adult	Yes	\$	40.00
	Concession/Student	Yes	\$	28.00
<b>Kerang Exercise Pool</b>				
5-18 year olds/Concession/Student	Per Hour	Yes	\$	5.50
	1/2 Hour	Yes	\$	3.75
Adult	Per Hour	Yes	\$	8.00
	1/2 Hour	Yes	\$	5.75
Claims Attendance	Per Hour	Yes	\$	11.00
	1/2 Hour	Yes	\$	8.25
Children under 5		Yes		No Charge
Groups of max. 10 people	Per hour	Yes	\$	45.00
Multiple group bookings	5 one hour sessions	Yes	\$	200.00
Additional lifeguard fee per hour.	per hour	Yes	\$	45.00
Warra Waders Swim School	1/2 hour	Yes	\$	11.00
Adult (Non Pensioners)	1/2 hour	Yes	\$	58.00
	1 hour	Yes	\$	80.00
5-18 year olds/Concession/Student	1/2 hour	Yes	\$	38.00
	1 hour	Yes	\$	55.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2023/2024 effective 1 July 2023		Note	Incl. GST	2023/2024
<b>Leitchville Swimming Pool (Administered by Community Asset Committee of Council)</b>				
Family Season Pass (Leitchville only)	Family		\$	125.00
Single Season Pass	Adult		\$	47.00
Student Season Pass	Under 18/student		\$	42.00
Holiday Makers	Family		\$	52.00
Adult Admission	Adult		\$	4.20
Child Admission	Persons under 18 years		\$	3.10
<b>RESIDENTIAL TENANCIES ACT REGISTRATION FEES</b>				
Notification Fee for Moveable Dwellings within caravan parks			No	\$ 228.00
<b>LOCAL LAWS</b>				
<b>DOMESTIC ANIMAL ACT</b>				
<b>Dog Registration</b>				
New registration paid after 10 October each year	Discount does not include SGL	No		50% discount
Replacement Tag		Yes	\$	5.50
Late Payment Fee		No	\$	50.00
<b>Cat Registration</b>				
New registration paid after 10 October each year	Discount does not include SGL	No		50% discount
Replacement Tag		Yes	\$	5.50
Late Payment Fee		No	\$	50.00
<b>Administration - Domestic Animals Registration</b>				
Pro-rata reduction (quarterly) for refund of animal registration - state Gov't Levy non refundable	Pro-rata quarterly	Yes		As Calculated
<b>Pound Fees - Domestic Animal Act</b>				
Release Fee	Dogs and Cats 1st Offence	Yes	\$	60.00
	Dogs and Cats 2nd offence	Yes	\$	120.00
	Dogs and Cats 3rd offence	Yes	\$	240.00
Sustenance Fee (per day)		Yes	\$	10.00
<b>Domestic Animal Business</b>				
Domestic Animal Business	Permit Fee plus SGL (SGL increases with CPI each year)	Yes		650+ State Gov'y levy
<b>Administration - Local Law Permits</b>				
Release fee for animal impounded under Local Laws	Per animal	Yes	\$	75.00
Release fee for item impounded under Local Laws	Per item	Yes	\$	75.00
Release fee for impounded vehicle		No		\$250 plus towing costs
Amendments to permits	All permits	Yes	\$	45.00
Late Payment Fee	Additional fee payable on late renewal of permit	No		50% of permit
<b>Local Law - Application and Permit Fees</b>				
Bulk rubbish containers	Permit Fee (per container)	Yes	\$	65.00
Fodder on road	Refer to local law guidelines	Yes	\$	240.00
Footpath Trading - Consumption of Alcohol	Permit Fee (in conjunction with Footpath Trading permit)	No	\$	60.00
Footpath Trading / Permit fee - advertising sign, display of goods, table and chairs	Permit Fee (in conjunction with Footpath Trading permit)	No	\$	60.00
Consumption of Alcohol	Permit Fee (commercial business only)	No	\$	60.00
House to House trading	Permit Fee	No	\$	240.00
Keeping of Animals - initial issue	Permit Fee	Yes	\$	130.00
Keeping of Animals - permit renewal	Permit Fee	Yes	\$	65.00
Keeping of Animals - permit renewal	Permit Fee	Yes	\$	65.00
Municipal reserve - waterways	Application & permit fee - events held on Council controlled waterways	Yes	\$	280.00
Roadside trading	Permit fee	Yes	\$	240.00
	Site fee	Yes		\$135 per month
Shipping containers	Permit Fee (per container)	Yes	\$	140.00
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	\$	130.00



SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2023/2024 effective 1 July 2023		Note	Incl. GST	2023/2024
<b>LIVESTOCK</b>				
<b>Pound Fees - Stock</b>				
Impounded sheep - per head		Yes	\$	30.00
Impounded cattle - per head		Yes	\$	120.00
Impounded horses - per head		Yes	\$	120.00
Impounded stock - all other stock including goats, pigs, etc - per animal		Yes	\$	120.00
Transport		Yes		Cost of transport
After hours call out fee for livestock on roads		Yes	\$	350.00
NLIS tags	if required	Yes	\$	55.00
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
<b>Road Opening Permits</b>				
Security Deposit - works not within the carriageway	\$210.00 per sq/m	No		212.00 per sq/m
Security Deposit - works in the carriageway (Under 4m2)		No	\$	850.00
Security Deposit - works in the carriageway (Over 4m2)	\$840 Min + \$210 per m2 over 4m2	No		\$860 Min + \$214 per m2 over 4m2
Asset Protection Permit	Application fee per site	Yes	\$	100.00
Security deposit	minimum security deposit	No	\$	240.00
<b>FACILITY HIRE</b>				
<b>Public Halls</b>				
<b>Cohuna and Kerang Halls</b>				
Whole Hall	Day (to 5:00pm)	Yes	\$	190.00
	Night (5:00pm - 2.30am)	Yes	\$	250.00
	Day & Night	Yes	\$	330.00
	Day time hourly rate - maximum 3 hours	Yes	\$	55.00
	Night time hourly rate - maximum 3 hours	Yes	\$	55.00
Main Hall Only	Day (to 5:00pm)	Yes	\$	130.00
	Night (5:00pm - 2.30am)	Yes	\$	160.00
	Day and Night	Yes	\$	250.00
	Hourly rate maximum 3 hours	Yes	\$	40.00
Supper Room & Kitchen	Day (to 5:00pm)	Yes	\$	140.00
	Night (6:30pm - 2.30am)	Yes	\$	170.00
	Day and Night	Yes	\$	260.00
	Hourly rate maximum 3 hours	Yes	\$	45.00
<b>Cohuna Council Chamber/Community Meeting Room</b>				
3 Hours - except for Non Profit Community Groups		Yes	\$	50.00
More than 3 hours - except for Non Profit Community Groups		Yes	\$	150.00
Set up cost of Chambers		Yes	\$	80.00
<b>Kerang Memorial Hall</b>				
Function Room	Hourly rate maximum 3 hours	Yes	\$	40.00
	Day (to 5:00pm)	Yes	\$	130.00
	Night (5.00pm-2.30am)	Yes	\$	160.00
	Day and Night	Yes	\$	250.00
Kerang, Koondrook and Cohuna Senior Citizens Rooms	Day (to 5:00pm)	Yes	\$	125.00
	Night (6:30pm - 2.30am)	Yes	\$	170.00
	Hourly rate maximum 3 hours	Yes	\$	35.00
	Not-for-profit	Yes		No Charge

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2023/2024 effective 1 July 2023		Note	Incl. GST	2023/2024
Special Fees				
	Cohuna RSL ANZAC Service	Yes	No Charge	
	Kerang RSL ANZAC Service	Yes	No Charge	
	Service Clubs	Yes	No Charge	
	Schools (per day to max 5 days \$300)	Yes	\$	120.00
	Trestle Hire per trestle - Other venues	Yes	\$	14.00
	Plastic Chair Hire	Yes	\$	2.50
	Community Groups - block of 5 booking to be used in 12 months of making initial booking	Yes	\$	360.00
Bonds				
Bond	Refundable Deposit - no alcohol	No	No Charge	
	Refundable Deposit - alcohol to be consumed	No	\$	580.00
	Setting up chairs (per hour minimum booking)	No	\$	90.00
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-\$130
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
Quambatook Housing				
One Bedroom Flat/Week		No	\$	75.00
Two Bedroom Flat/Week		No	\$	100.00
WASTE MANAGEMENT				
Transfer Stations - Kerang, Cohuna, Quambatook, & Lalbert				
Mulch (for sale)	Per m3	Yes	\$	10.00
Domestic Waste to be Disposed of in Garbage Skip				
120lt Mobile Garbage Bin		Yes	\$	7.50
240lt Mobile Garbage Bin		Yes	\$	15.00
Domestic Waste and contaminated recyclables/ garden waste delivered by any other means	Per m3	Yes	\$	37.00
Commercial Cardboard - Placed in Recycling Skip	Per m3	Yes	\$	12.00
Uncontaminated Recyclable Materials				
Domestic Glass, Cans, Plastic Bottles, Paper & Cardboard		Yes	No Charge	
Green Waste	Per m3	Yes	\$	7.50
Green Waste - non for profit groups	Per m3	Yes	\$	5.00
Car Bodies	Per Car	Yes	\$	25.00
Timber	Per m3	Yes	\$	10.00
White Goods & Fridges - degassed	per item	Yes	No Charge	
Fridges - to be degassed	per unit	yes	\$	50.00
Vehicle Batteries	Per Battery	Yes	\$	9.00
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 - Denyers Landfill fees are no longer applicable - The landfill site is closed to the public.				
Commercial Domestic Waste	per Tonne	Yes	N/A	
Priority Waste - Category C	per Tonne	Yes		
Priority Waste - Category D	per Tonne	Yes		
Asbestos Waste	per Tonne	Yes		
Industrial Waste/Building Rubble	per Tonne	Yes		
Asphalt	per Tonne	Yes		
Concrete	per Tonne	Yes	\$	120.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2023/2024 effective 1 July 2023		Note	Incl. GST	2023/2024
<b>MISCELLANEOUS FEES AND CHARGES</b>				
<b>Mystic Park Cemetery Trust</b> (For full range of fees please refer to Mystic Park Schedule of Fees provided by the Department of Health)				
Grave digging			Yes	\$ 800.00
<b>Freedom of Information</b>				
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
<b>Mail out to property owner on behalf of a third party</b>				
Prepare and collate information			Yes	\$60.00 per hour
Print/Copy - A4 Black & White per page			Yes	\$ 0.20
Postage			Yes	At cost
<b>Quambatook Caravan Park (Administered by Community Asset Committee of Council)</b>				
Powered site per person per night– Easter				\$ 21.00
Unpowered site per person per night– Easter				\$ 16.00
Bunkhouse/Cabin up to six people- Easter				\$ 167.00
Powered site per double per night– off peak				\$ 32.00
Unpowered site per double per night – off peak				\$ 21.00
Cabin and Bunkhouse - off peak				\$ 84.00
Cabin and Bunkhouse – off peak - extra person				\$ 26.00
Cabin and Bunkhouse – off peak - 7 days				\$ 364.00
7+ days stay bookings				Upon Request
<b>Standpipe - Cohuna</b>				
Standpipe water. 1 token = 1000 litres.		per token	No	\$ 3.00
<b>Truck Wash - Minimum \$ 3.30 Fee (Including \$0.30 GST)</b>				
Access key (available from Council's Customer Service Team)		per item	Yes	\$ 35.00
Water use		per minute	Yes	\$ 0.88
<b>Electric Vehicle Charging station Kerang &amp; Cohuna</b>				
Electric Vehicle Charging cost		cents/kWh	Yes	\$ 0.40

GANNAWARRA SHIRE COUNCIL					
<b>SCHEDULE OF STATUTORY FEES AND CHARGES</b> <b>2023/2024 effective 1 July 2023 when fee units are announced by the relevant government departments.</b>					
	No. of fee units	No. of Penalty units	Note	Incl. GST	2023/2024
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
<b>FOOD ACT REGISTRATION FEES</b>					
Statutory Food Samples				No	No charge
Annual statutory inspection plus statutory follow-up inspection				No	No charge
<b>ENVIRONMENT PROTECTION ACT REGISTRATION FEES</b>					
<b>Septic Tank Fees</b>					
Application to install or alter a septic tank system	48.88			No	Fee unit based
Minor alteration to existing system	37.25			No	Fee unit based
Amend or reissue permit	10.38			No	Fee unit based
Transfer an existing permit	9.93			No	Fee unit based
Extension of permit (12 Months)	8.31			No	Fee unit based
<b>PLANNING FEES AND CHARGES</b>					
<b>Statutory Planning Fees under the Planning and Environment (Fees) Regulations 2016.</b>					
Use of Land Planning Permit	89.00			No	Fee unit based
Dwelling Planning Permit < \$10,000	13.50			No	Fee unit based
Dwelling Planning Permit > \$10,001 - \$100,000	42.50			No	Fee unit based
Dwelling Planning Permit > \$100,001 - \$500,000	87.00			No	Fee unit based
Dwelling Planning Permit > \$500,001 - \$1,000,000	94.00			No	Fee unit based
Dwelling Planning Permit > \$1,000,001 - \$2,000,000	101.00			No	Fee unit based
VicSmart Application < \$10,000	13.50			No	Fee unit based
VicSmart Application > \$10,001	29.00			No	Fee unit based
VicSmart Application to subdivide land	13.50			No	Fee unit based
Development of Land < \$100,000	77.50			No	Fee unit based
Development of Land > \$100,001 - \$1,000,000	104.50			No	Fee unit based
Development of Land > \$1,000,001 - \$5,000,000	230.50			No	Fee unit based
Development of Land > \$5,000,001 - \$15,000,000	587.50			No	Fee unit based
Development of Land > \$15,000,001 - \$50,000,000	1732.50			No	Fee unit based
Development of Land > \$50,000,001	3894.00			No	Fee unit based
To Subdivide existing Building	89.00			No	Fee unit based
To Subdivide Land into 2 lots	89.00			No	Fee unit based
Boundary Realignment	89.00			No	Fee unit based
To Subdivide Land	89.00			No	Fee unit based
Create, vary or remove restriction or create, vary or remove an easement	89.00			No	Fee unit based
<b>Strategic Planning Fees under the Planning and Environment (Fees) Regulations 2016.</b>					
Amendment to a planning Scheme	206.00			No	Fee unit based
Considering Submissions and referral to Planning Panel (up to 10 submissions)	1021.00			No	Fee unit based
Considering Submissions and referral to Planning Panel (11 to 20 submissions)	2040.00			No	Fee unit based
Considering Submissions and referral to Planning Panel (> 20 submissions)	2727.00			No	Fee unit based
Adopting an Amendment	32.50			No	Fee unit based
Approval of an Amendment	32.50			No	Fee unit based
Certificate of Compliance	22.00			No	Fee unit based
Proposal to amend or end a Section 173 Agreement	44.50			No	Fee unit based
Satisfaction Certificate	22.00			No	Fee unit based
<b>Subdivision Fees under the Subdivision (Fees) Regulations 2016</b>					
Certification of a plan of subdivision	11.80			No	Fee unit based
<b>BUILDING FEES AND CHARGES UNDER BUILDING REGULATIONS 2018</b>					
<b>Domestic</b>					
Lodgement Fee (Reg 45)	8.23			No	Fee unit based
<b>House relocation/re-erection deposit</b>					
Bond can be in form of Bank Guarantee (Reg 48)				No	\$ 10,000.00
<b>Building Certificates</b>					
Property Information (Building Certificates Reg 51)	3.19			No	Fee unit based
Information on stormwater (Legal Point of Discharge (Reg 133(2)))	9.77		Maximum of 9.77 fee units	No	Fee unit based

**SCHEDULE OF STATUTORY FEES AND CHARGES**  
**2023/2024 effective 1 July 2023 when fee units are**  
**announced by the relevant government departments.**

No. of fee  
units

No. of  
Penalty units

Note

Incl. GST

2023/2024

**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	Fee unit based
Protection for works (Reg 116(4))	19.90		Maximum of 19.9 fee units	No	Fee unit based
Council - Demolition (Section 29A)	5.75		Maximum of 5.75 fee units	No	Fee unit based
Land Information Certificate (Local Government (Land Information) Regulations 2021 (Reg 6)	1.82			No	Fee unit based

**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	Fee unit based
Swimming Pool and Spa fees - Information search fee - Reg 147P	3.19		Maximum of 3.19 fee units	Yes	Fee unit based
Swimming Pool and Spa fees - Lodgement of Certificate of pool barrier compliance - Reg 147X	1.38		Maximum of 1.38 fee units	Yes	Fee unit based
Swimming Pool and Spa fees - Lodgement of Certificate of pool barrier non-compliance - Reg 147ZJ	26.00		Maximum of 26 fee units	Yes	Fee unit based

**RECREATION**

**RESIDENTIAL TENANCIES ACT REGISTRATION FEES**

Site not exceeding 25	17.00			No	Fee unit based
Site exceeding 25 but not exceeding 50	34.00			No	Fee unit based
Site exceeding 50 but not exceeding 100	68.00			No	Fee unit based
Site exceeding 100 but not exceeding 150	103.00			No	Fee unit based
Site exceeding 150 but not exceeding 200	137.00			No	Fee unit based
Site exceeding 200 but not exceeding 250	171.00			No	Fee unit based
Site exceeding 250 but not exceeding 300	205.00			No	Fee unit based
Transfer of Caravan Park	5.00			No	Fee unit based

**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	Penalty unit based
Parking offences under Road Safety (General) Regulations 2019 (Offence codes 701-714) (0.5 of a Penalty Unit)		0.5		No	Penalty unit based

**SCHEDULE OF STATUTORY FEES AND CHARGES**  
**2023/2024 effective 1 July 2023 when fee units are**  
**announced by the relevant government departments.**

No. of fee  
units

No. of  
Penalty units

Note

Incl. GST

2023/2024

**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	Fee unit based
Minor works on the roadway, shoulder or pathway	9.30			No	Fee unit based
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	Fee unit based
Works on the roadway, shoulder or pathway	23.50			No	Fee unit based

**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	Fee unit based
Minor works on the roadway, shoulder or pathway	9.30			No	Fee unit based
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	Fee unit based
Works on the roadway, shoulder or pathway	43.1			No	Fee unit based

**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	Fee set by Dept of Health
Right of interment bodily remains at need			1st	No	
Right of interment cremated remains at need			25 years	No	
Search for cemetery records				No	

**Freedom of Information - determined by the Office of the Victorian Information Commissioner (OVIC)**

Application Fee				No	Fee set by OVIC
Access Charges - Search time			Per hour or part thereof	No	
Access Charges - Supervision time			Per hour, calculated per 1/4 hour or part thereof	No	

<https://www.dtf.vic.gov.au/financial-management-government/indexation-fees-and-penalties>

Fee unit 1 July 2022 - 30 June 2023 = \$15.29

Penalty unit 1 July 2022 - 30 June 2023 = \$184.92