

**Gannawarra Shire Council
Proposed Budget 2025/2026**

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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 2025/26.

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

- * Liveability
- * Growth
- * Sustainability

The proposed budget 2025/26 is financially responsible and details the resources required over the next year to fund the large range of services we provide to our community. Council remains debt free and the best measure of sustainability, the underlying result, is essentially neutral.

Council is proposing a rate increase of three percent, in line with rate capping under the Victorian State Government's Fair Go Rates system. However, Council is facing accelerating costs. Construction, transport and operating expenses are typically increasing faster than three percent. Changes in regulations that Council must adhere to also increases expenses. On current trends, regardless of how efficient Council is, our bottom-line is cannot be maintained with our current level of service in the long term.

The proposed budget 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. Key components focus on Council's core assets and ensuring that council maintains its existing infrastructure. Certain other projects will not only renew existing assets, but they will aim to continue to revitalise our existing assets to make our shire more attractive to our community and our visitors

In this budget the total Capital Works program will be \$17.25m of which \$11.25m will come from external funding and \$6.00m from Council's cash. Major items included in the 2025/26 Budget include:

Capital Works	\$
Cohuna Waterfront Stage 2 (Grant Dependent)	3,000,000
Safe Local Roads & Streets Program (Grant Dependent)	2,000,000
Plant Replacement	1,685,000
Gannawarra Aquatics Designs - Kerang & Cohuna (Grant Dependent)	1,280,000
Gravel Re-sheeting Program	1,210,000
Bitumen Roads Reseal Program	1,061,000
Flood Betterment Works	1,050,000
Sealed Roads Rehabilitation Program	1,020,000
Koondrook Levee Stage 1 (Grant Dependent)	897,559
ICT - Joint Council Asset Management Software	648,000
Cell 3 capping - Gannawarra Central Landfill	584,000
Glasshouse @ Gannawarra	558,000
Koondrook Development: Stage 1 - Design & Strategic Planning (Grant Dependent)	500,000
Kerb replacement	300,000
Stormwater Network and Town Pump renewal	300,000
Strategic Project Development and Planning	250,000
Footpath replacement	180,000
ICT Capital Renewals	180,000
Buildings Renewal	150,000
Swimming Pool Renewal Program	150,000
Library Resources	100,000
Bridge Renewal	100,000
Open Space Renewal	50,000

Chief Executive Officer's Introduction

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

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

The Proposed Budget for 2025/26 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.

Capital investment in assets (\$17.256m) are a feature in the budget. This is comprised of new works (\$3.486m) renewal works (\$7.072m) and upgrade works (\$6.698m).

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 3.00% in line with the order by the Minister for Local Government in December 2024 under the Fair Go Rates System.

The kerbside garbage and recycling collection unit charges remain the same as 2024/25 as a result of part compliance with the ministerial guideline on waste charges. Refer Section 4.1.1 for further Rates & Charges details.

Key Statistics

	2025/26	2024/25
	\$'000	\$'000
Total Revenue (in 000's)	42,181	46,173
Total Expenditure (in 000's)	33,038	35,701
Comprehensive Income result - Surplus	<u>9,143</u>	<u>10,472</u>

Cash and investment and other financial asset balance are forecast to be \$10.941m at the end of 2025/26.

	2025/26	2024/25
	\$'000	\$'000
Total Capital Works Program (in 000's)	17,256	21,450

Funding Sources -

Grants	9,146	12,790
Roads to Recovery grant (operating)	2,109	1,713
Contribution		
Rates funded	6,001	6,947

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

Geoff Rollinson
CHIEF EXECUTIVE OFFICER

Budget Influences

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

External Influences

The four years represented within the Budget are 2025-26 through to 2028-29. In preparing the 2025-26 budget, a number of external influences have been taken into consideration. These are outlined below:

- * Location – encompassing a broad area of river, lake and creek frontage our shire enjoys the benefits that this brings to our passive and active recreational pursuits. The flooding in 2022 and into 2023 highlights the impact that this can and does have on our community that are still being managed at present.
- * Financial Assistance Grants – The largest source of government funding to Council is through the annual Local Government Grants Commission allocation. The overall allocation is determined by the Federal Financial Assistance Grant.
- * Roads to Recovery grant funding - This is a Commonwealth Government ongoing grant program that operates on a five-year funding period, providing a stable and predictable source of funding. Over the five years from 2024-25 to 2028-29, Council will receive \$11.598m (2024/25 - \$1.713m, 2025/26 - \$2.108m, 2026/27 - \$2.504m, 2027/28 - \$2.635m, 2028/29 - \$2.635m). This is an increase of \$3.69m from the previous R2R five year program (2019-2024 - \$7.907m).
- * Capital Grant Funding – Capital grant opportunities arise continually and Council's capital works program is built around taking advantage of these opportunities to expand and enhance our existing assets.
- * Rate Capping – The Victorian State Government continues with a cap on rate increases. The cap for 2025-26 has been set at 3.00%.
- * Cost shifting - this occurs where Local Government provides a service to the community on behalf of the State and/or Federal Government. Over time, the funds received by Local Governments' do not increase in line with real cost increases, such as school crossing or library services, resulting in a further reliance on rate revenue to meet service delivery expectations.
- * Enterprise Agreement (EA) – Enterprise Bargaining Agreement for 2025/26 - 2027/28 is currently being negotiated. This budget is prepared on the assumption of a 3% increase per annum.
- * Local Government Service Rates and Charges-
In December 2023, the Victorian Government issued "Local Government Service Rates and Charges - Minister's Good Practice Guidelines for their use". The impact of the changes in waste management charges would require Council to reassess how and where service rate allocations are applied - there would be a change in the current full cost recovery model with some waste charges no longer being recovered out of the waste charges unit rate. The guidelines have created sector wide concern. Due to compliance with the FGRS cap, Council will be unable to shift the recovery of these waste charges to general rates charges unless via a rate cap variation.

With the appointment of a new Minister for Local Government in December 2024, these Guidelines are being reviewed. The Proposed Budget 2025/26 is partly compliant with the guidelines - the cost of street sweeping and street litter bins are not recovered via the waste management unit rate.

Internal Influences

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

- Balance the Budget – Surplus Cash Flow and Surplus Underlying Result. The Underlying Result is a deficit over the life of the four year budget. Continued cost pressures on Council services is outstripping income. This is despite the significant increase in the Roads to Recovery funding.
- Maintain our Assets – Asset Renewal 100% - The asset renewal ratio is above 100% over the four year life of the Proposed Budget. It is bolstered by grant funded projects, in particular additional Roads to Recovery funding and funding for projects in 2025/26 that are for upgrade works. This ratio is also subject to successful grant applications and asset revaluation impacts on depreciation.
- Indebtness – Council is debt free from 2024/25. There are no proposed borrowings over the four year life of the budget.
- Liquidity – cash levels maintained. The Council's cash position increased due to the decreases in Council's contribution to capital works over the four year life of the budget.

Economic Assumptions

Assumption	Notes	Actual	Forecast	Budget	Projections			Trend
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Rate Cap Increase	1	3.50%	2.75%	3.00%	2.25%	2.25%	2.25%	-
Population Growth	2	-1.03%	0.00%	0.00%	0.00%	0.00%	0.00%	o
Investment Interest Rate	3	5.00%	4.50%	3.00%	3.00%	3.00%	3.00%	-
Borrowing Interest Rate	4	7.59%	7.59%	N/A	N/A	N/A	N/A	-
CPI	5	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	-
User Fees	6	2.50%	2.50%	2.00%	2.00%	2.00%	2.00%	-
Grants - Recurrent	7	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	-
Grants - Non-Recurrent		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	-
Contributions		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	-
Proceeds from sale of assets ('000)		\$ 101	\$ 337	\$ 232	\$ 215	\$ 195	\$ 199	-
Finance Costs ('000)		\$ 6	\$ 2	\$ -	\$ -	\$ -	\$ -	+
Other Revenue		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	-
Employee Costs	8	3.00%	3.00%	3.25%	3.25%	3.25%	3.25%	+
Contactors, consultants and materials		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	-
Utilities		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	-
Bad and doubtful debts		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	-
Depreciation		1.00%	1.00%	0.99%	0.99%	1.01%	1.00%	-
Other expenses		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	-

Notes to Assumptions

1. Rate Cap

The State Government continues with a cap on rate increases. The cap for 205/26 is set at 3%. The rate cap for outlying years is set at a conservative rate of 2.25%.

2. Population Growth

The population is forecast to remain stable.

3. Investment Interest Rate

The forecast for the cash rate is to reduce slightly in the next year and then flatten to 3%. The cash rate at the time of preparing this report (March 2025) is 4.10%.

4. Borrowing Interest Rate

No borrowings are forecast in the next four years and there is no debt at present.

5. CPI

Based on the economic outlook provided by the Reserve Bank of Australia in its Statement on Monetary Policy - February 2025, inflation is moving sustainably towards the midpoint of the 2–3 per cent target range.

6. User Fees

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

7. Grants - Recurrent

Council has budgeted for Recurrent Grants to be indexed slightly lower than the CPI in future years and 2% for 2025/26.

8. Employee Costs

The Proposed Budget 2025/26 is based on an anticipated 3% wage increase under the Enterprise Bargaining Agreement currently under negotiation.

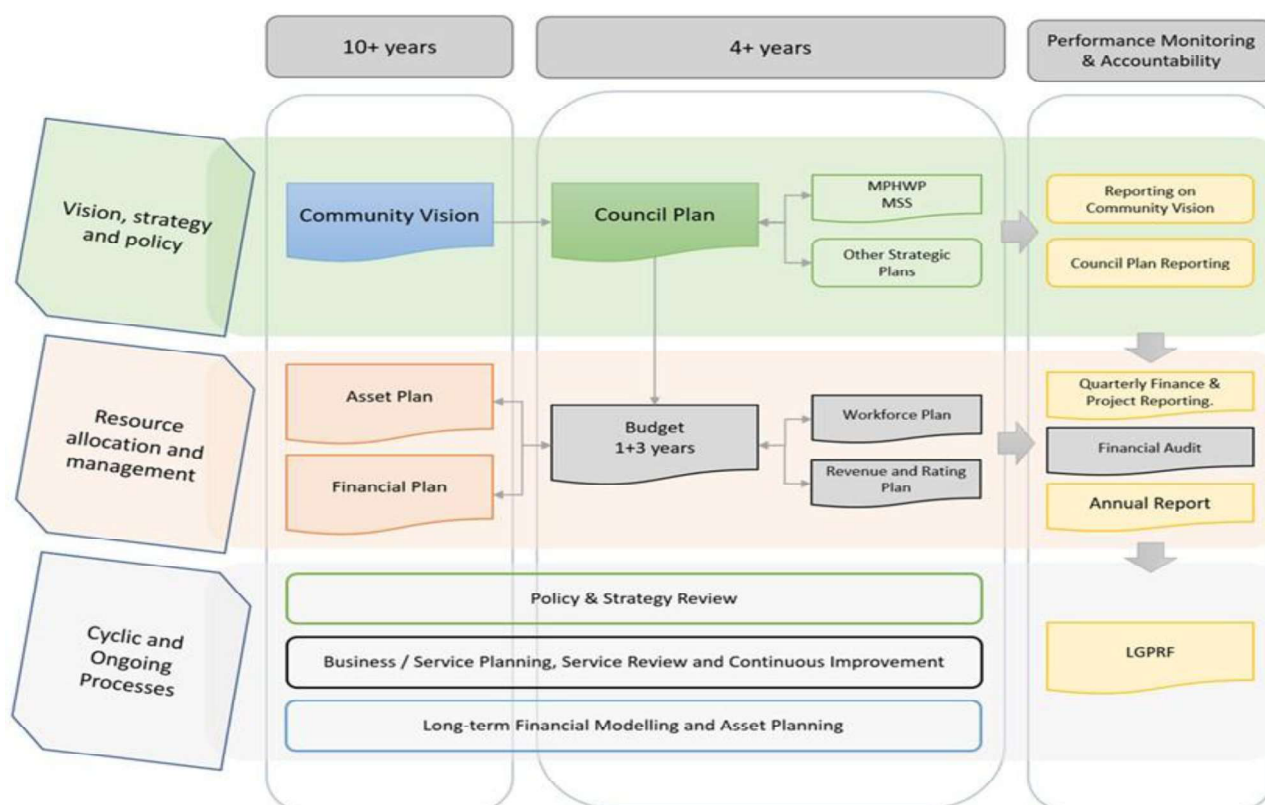
Superannuation guarantee as legislated will increase to 12% by 2025/26 (2023/24 = 11%, 2024/25 = 11.5%, 2025/26 = 12%).

1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

1.1.2 Key planning considerations

Service level planning

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

Community consultation needs to be in line with a councils adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our Vision

Our community will be proud, connected and inclusive as we actively seek opportunities that enhance lifestyle and liveability. We will recognise and appreciate the value of the natural environment and how it connects our communities. We will strive to be resilient to a changing environment through innovation and collaboration. The Gannawarra will grow through encouraging economic diversity, creating unique tourism destinations, and embracing our cultural and natural assets.

Our Strategy Statement

The Gannawarra will be renowned as an Australian destination and home of choice for its liveability and unique opportunities in innovative agriculture, renewable energy and nature-based tourism. We focus on inclusive services and assets that enhance the health and wellbeing, cultural heritage, connectivity and productivity of our communities.

Our values

Our values are trust, respect, innovation and collaboration.

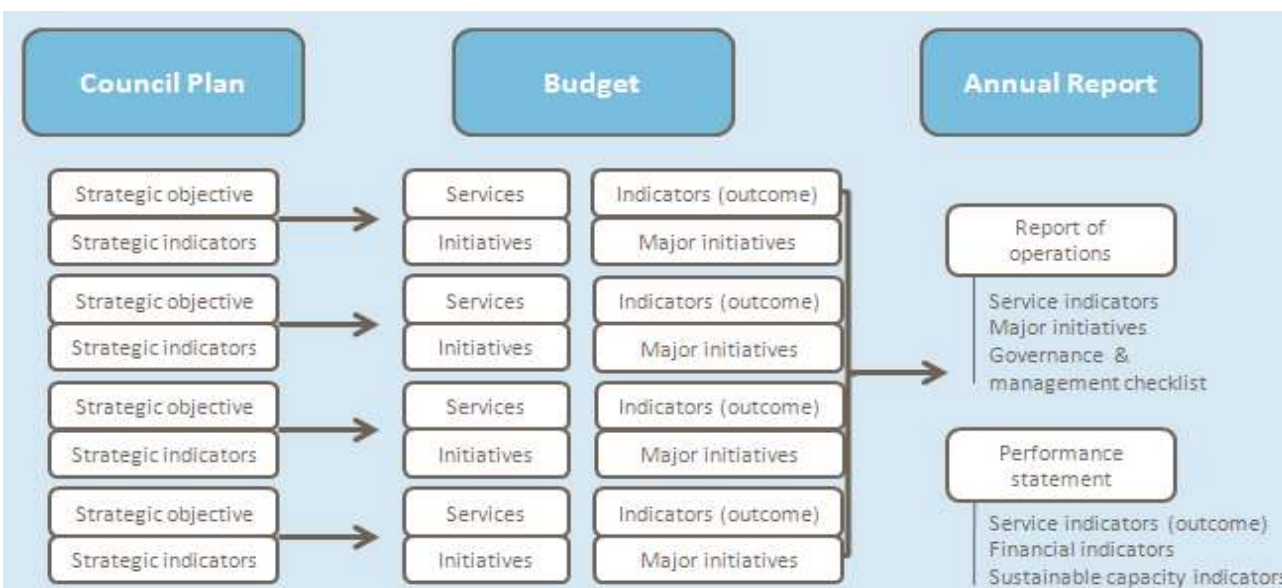
1.3 Strategic objectives

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

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objective 1: Liveability

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

1. Improve the health, safety and wellbeing of our community through partnerships, services and programs.
2. Build unique transformational infrastructure that enhances liveability and passive and active recreation.
3. Construct a regional community wellbeing centre.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Community Engagement	This service is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders, on behalf of Council.	<i>Inc</i>	24	-	-
		<i>Exp</i>	388	444	481
		<i>Surplus / (deficit)</i>	(364)	(444)	(481)
Events	Council's arts and culture program investigates opportunities to capture the economic value of local events and ensures a link between the community and Council.	<i>Inc</i>	3	10	14
		<i>Exp</i>	16	37	36
		<i>Surplus / (deficit)</i>	(13)	(27)	(22)
Transport Connections	This service includes responsibility for the maintenance of the weighbridge, aerodrome and train station.	<i>Inc</i>	18	19	18
		<i>Exp</i>	54	60	43
		<i>Surplus / (deficit)</i>	(37)	(41)	(25)
Bridges	This service conducts ongoing maintenance of Council's bridge network.	<i>Inc</i>	-	-	-
		<i>Exp</i>	55	96	87
		<i>Surplus / (deficit)</i>	(55)	(96)	(87)
Community Facilities	This service is responsible for the maintenance and management of Council's building and properties including public halls and community amenities.	<i>Inc</i>	174	692	692
		<i>Exp</i>	747	1,092	1,183
		<i>Surplus / (deficit)</i>	(573)	(400)	(490)

Service (continued)

Service area	Description of services provided		2023/24	2024/25	2025/26
			Actual \$'000	Forecast \$'000	Budget \$'000
Drainage	This service conducts ongoing maintenance of Council's drainage network.	<i>Inc</i>	-	-	-
		<i>Exp</i>	254	185	231
		<i>Surplus / (deficit)</i>	(254)	(185)	(231)
Fire Prevention	Fire prevention includes the implementation of Council's fire prevention policy along with maintaining strategic fire breaks and replacement of fire plugs.	<i>Inc</i>	-	-	-
		<i>Exp</i>	38	54	52
		<i>Surplus / (deficit)</i>	(38)	(54)	(52)
Footpath, Kerb and Channel	This service conducts ongoing maintenance of Council's footpath, kerb and channel network.	<i>Inc</i>	-	-	-
		<i>Exp</i>	127	186	183
		<i>Surplus / (deficit)</i>	(127)	(186)	(183)
Pest Control	Council is responsible for undertaking an arbovirus eradication program each year.	<i>Inc</i>	35	46	35
		<i>Exp</i>	84	46	31
		<i>Surplus / (deficit)</i>	(49)	(0)	4
Roads	This service conducts ongoing maintenance of Council's vast road network.	<i>Inc</i>	2,093	2,175	2,485
		<i>Exp</i>	2,676	2,895	2,966
		<i>Surplus / (deficit)</i>	(583)	(721)	(481)
Local Laws	This service maintains and improves the health and safety of people, animals and the environment by providing services including dog and cat collection, lost and found, pound service, registration and administration service and after hours emergency service. It also provides education, regulation and enforcement of local laws and relevant State legislation.	<i>Inc</i>	143	124	137
		<i>Exp</i>	416	426	367
		<i>Surplus / (deficit)</i>	(274)	(302)	(230)
Flood response & emergency Works	Council's response to the Oct/Nov 2022 floods. Council received funding in 2022/23 as part of the State and Federal Government's efforts to support flood affected councils through various funding streams.	<i>Inc</i>	476	39	-
		<i>Exp</i>	911	2,711	-
		<i>Surplus / (deficit)</i>	(435)	(2,672)	0
Business Undertakings	Business undertakings include Council's responsibility for the provision and maintenance of a limited number of elderly person's units. This area also includes private works undertaken by Council at the request of others.	<i>Inc</i>	36	53	42
		<i>Exp</i>	43	51	51
		<i>Surplus / (deficit)</i>	(6)	2	(9)
Children Services	This service provides family oriented support services including pre-schools, long day care, maternal and child health, youth services and development, immunisation and family day care.	<i>Inc</i>	3,926	4,685	4,262
		<i>Exp</i>	3,742	4,611	4,285
		<i>Surplus / (deficit)</i>	184	74	(23)
Community Care	This service provides food safety and public and community health and safety.	<i>Inc</i>	1,812	95	82
		<i>Exp</i>	2,132	470	522
		<i>Surplus / (deficit)</i>	(320)	(375)	(440)
Swimming Areas	This service provides maintenance and operation of Council's swimming areas and when required to undertake projects in relation to boating safety.	<i>Inc</i>	134	141	130
		<i>Exp</i>	760	767	852
		<i>Surplus / (deficit)</i>	(626)	(627)	(723)
Recreation Reserves	This service provides maintenance and support of municipal recreation facilities including recreational reserves and parks and gardens.	<i>Inc</i>	36	32	40
		<i>Exp</i>	983	995	1,049
		<i>Surplus / (deficit)</i>	(948)	(963)	(1,009)

Service (continued)

Service area	Description of services provided		2023/24	2024/25	2025/26
			Actual \$'000	Forecast \$'000	Budget \$'000
Library	This service provides public library services across the municipality and provides customer focused service that caters for cultural, educational and recreational needs of residents and provides a focal point where they can meet, relax and enjoy the services and facilities offered.	<i>Inc</i>	153	155	153
		<i>Exp</i>	639	678	677
		<i>Surplus / (deficit)</i>	(486)	(523)	(524)

Major Initiatives

Engage with potential developers across the Gannawarra Shire for investment opportunities.
 Completion of the Quambatook Weir Pool Project.
 Investigate the future of Gannawarra aquatic facilities.
 Design concepts for Kerang and Cohuna Aquatic facilities.
 Implement the Gannawarra Reconciliation Action Plan.
 Continue community recovery initiatives after the Oct-Nov 2022 floods.

Other Initiatives

Develop the Asset Management Strategy.
 Continue to advocate for the delivery of renewable projects across Gannawarra Shire.
 Implement municipal wide community plans.
 Adopt Council's Social Inclusion Strategy.
 Develop the Cohuna Waterfront Precinct Stage 2.
 Develop a Strategic Plan for Koondrook township focussing on roads, footpaths and drainage.
 Enhancing flood resilience and stormwater management for Kerang township.
 Implementing new flood resilience infrastructure and improvements in Townships.

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		2023/24	2024/25	2025/26
			Actual \$'000	Forecast \$'000	Budget \$'000
Economic Development	This service assists the Council to facilitate an environment that is conducive to a sustainable and developing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	<i>Inc</i>	104	751	244
		<i>Exp</i>	429	1,055	452
		<i>Surplus/ (deficit)</i>	(325)	(304)	(207)
Planning and Building	This service processes all planning and statutory building applications, provides advice and makes decisions about development proposals which require a planning permit as well as preparing policy documents that shape the future of the Council.	<i>Inc</i>	379	170	160
		<i>Exp</i>	658	634	660
		<i>Surplus/ (deficit)</i>	(279)	(464)	(500)

Service (continued)

Service area	Description of services provided		2023/24	2024/25	2025/26
			Actual \$'000	Forecast \$'000	Budget \$'000
Tourism	This service facilitates and encourages tourism development and opportunities to draw visitors to the municipality. The tourism program includes Gateway to Gannawarra, caravan parks and signage.	<i>Inc</i>	197	163	204
		<i>Exp</i>	288	313	297
		<i>Surplus / (deficit)</i>	(91)	(151)	(94)

Major Initiatives

Prioritising Structure Planning to unlock land for future commercial and residential development.

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

Continue to encourage new agricultural projects aimed at diversifying the local economy and creating jobs.

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

2.3 Strategic Objective 3: Sustainability

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

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

Services

Service area	Description of services provided		2023/24	2024/25	2025/26
			Actual \$'000	Forecast \$'000	Budget \$'000
Environment Protection	This service includes programs for the eradication of noxious weeds, tree maintenance and planting.	<i>Inc</i>	78	72	69
		<i>Exp</i>	220	180	187
		<i>Surplus / (deficit)</i>	(142)	(108)	(118)
Waste Management	This service provides kerbside collection of garbage and waste from households and commercial properties and operating costs of transfer stations and landfill.	<i>Inc</i>	133	81	84
		<i>Exp</i>	2,248	2,700	2,912
		<i>Surplus / (deficit)</i>	(2,115)	(2,619)	(2,829)
Council	The governing body to work together with our community to capitalise on our natural assets, support our business and agricultural sector and deliver quality services to our community.	<i>Inc</i>	2	-	-
		<i>Exp</i>	142	420	168
		<i>Surplus / (deficit)</i>	(140)	(420)	(168)
Executive	This service provides organisational policy and leadership support in the areas of advocacy, continuous improvement, corporate planning, performance measurement, delivery and reporting.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,204	1,293	1,301
		<i>Surplus / (deficit)</i>	(1,204)	(1,293)	(1,301)
Governance	This service includes support services in the area of finance, records management, customer services, human resources and several governance functions such as risk and compliance. Human services develops and implements strategies, policies and procedures for the provision of human resources, risk management and insurances, customer service, records management and media and internal communications.	<i>Inc</i>	1,495	811	484
		<i>Exp</i>	4,010	4,028	4,022
		<i>Surplus / (deficit)</i>	(2,515)	(3,217)	(3,538)

Service (continued)

Service area	Description of services provided	2023/24	2024/25	2025/26
		Actual \$'000	Forecast \$'000	Budget \$'000
Information Technology	This service provides, supports and maintains reliable and cost effective computer systems and communication facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way.	<i>Inc</i>	-	-
		<i>Exp</i>	787	904
		<i>Surplus / (deficit)</i>	(787)	(904)

Major Initiatives

Develop a Waste Management Strategy.

Other Initiatives

Review of the Gannawarra Shire Workforce Plan.

Implement Council's Climate Change Adaptation Plan.

Review of the Gannawarra Community Resilience Action Plan including review of Heat Health sub-plan, Arbovirus sub-plan, pandemic sub-plan.

Service Performance Outcome Indicators

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

Service Performance Outcome Indicators (Continued)

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

Service Performance Outcome Indicators (Continued)

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.4 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expendit ure	Income / Revenue
	\$'000	\$'000	\$'000
Liveability	(5,005)	13,096	8,091
Growth	(801)	1,409	608
Sustainability	(9,002)	9,638	637
Total	(14,808)	24,143	9,335

Expenses added in:

Depreciation	8,729
Finance costs	-
Others	424
Surplus/(Deficit) before funding sources	(23,961)

Funding sources added in:

Rates and charges revenue	13,867
Waste charge revenue	2,755
Victoria Grants Commission	7,336
Total funding sources	23,958
Operating surplus/(deficit) for the year	(3)
Capital funding	9,146
Total Comprehensive Result	9,143

3. Financial Statements

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

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

Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	Projections 2027/28 \$'000	2028/29 \$'000
	NOTES					
Income / Revenue						
Rates and charges	4.1.1	16,213	16,622	17,000	17,387	17,784
Statutory fees and fines	4.1.2	288	267	272	277	282
User fees	4.1.3	2,905	2,676	2,730	2,785	2,840
Grants - operating	4.1.4	12,570	12,446	13,046	13,389	13,604
Grants - capital	4.1.4	12,790	9,146	6,500	6,750	7,100
Contributions - monetary	4.1.5	47	47	48	49	50
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		337	232	215	195	199
Other income	4.1.6	1,023	745	756	768	780
Total income / revenue		46,173	42,181	40,567	41,600	42,639
Expenses						
Employee costs	4.1.7	13,932	14,369	14,815	15,297	15,794
Materials and services	4.1.8	12,830	9,516	9,843	10,110	10,388
Depreciation	4.1.9	8,285	8,729	8,860	8,993	9,128
Borrowing costs		2	-	-	-	-
Other expenses	4.1.12	652	424	434	445	711
Total expenses		35,701	33,038	33,952	34,844	36,021
Surplus/(deficit) for the year		10,472	9,143	6,615	6,756	6,618
Total comprehensive result		10,472	9,143	6,615	6,756	6,618

Balance Sheet

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
	NOTES	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Assets						
Current assets						
Cash and cash equivalents		12,439	10,941	12,669	13,595	14,217
Trade and other receivables		2,995	3,744	3,720	3,812	3,919
Other financial assets		2,237	2,237	2,237	2,237	2,237
Inventories		491	496	501	506	511
Other assets		1,170	1,170	1,170	1,170	1,170
Total current assets	4.2.1	19,332	18,589	20,296	21,320	22,055
Non-current assets						
Property, infrastructure, plant & equipment		297,683	305,952	310,895	316,656	322,598
Investment property		1,030	1,030	1,030	1,030	1,030
Total non-current assets	4.2.1	298,713	306,982	311,925	317,686	323,628
Total assets		318,045	325,570	332,221	339,005	345,682
Liabilities						
Current liabilities						
Trade and other payables		2,713	1,096	1,132	1,161	1,220
Trust funds and deposits		1,415	1,415	1,415	1,415	1,415
Provisions		3,965	3,257	3,257	3,257	3,257
Total current liabilities	4.2.2	8,093	5,768	5,804	5,833	5,892
Non-current liabilities						
Provisions		1,064	1,772	1,772	1,772	1,772
Total non-current liabilities	4.2.2	1,064	1,772	1,772	1,772	1,772
Total liabilities		9,157	7,540	7,576	7,605	7,664
Net assets		308,888	318,031	324,645	331,401	338,019
Equity						
Accumulated surplus		114,832	123,975	130,589	137,345	143,963
Reserves		194,056	194,056	194,056	194,056	194,056
Total equity		308,888	318,031	324,645	331,401	338,019

Statement of Changes in Equity

For the four years ending 30 June 2029

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2025 Forecast Actual					
Balance at beginning of the financial year		298,416	104,359	194,057	-
Surplus/(deficit) for the year		10,472	10,472	-	-
Balance at end of the financial year		308,888	114,831	194,057	-
2026 Budget					
Balance at beginning of the financial year		308,888	114,831	194,057	-
Surplus/(deficit) for the year		9,143	9,143	-	-
Balance at end of the financial year	4.3.2	318,031	123,974	194,057	-
2027					
Balance at beginning of the financial year		318,031	123,974	194,057	-
Surplus/(deficit) for the year		6,615	6,615	-	-
Balance at end of the financial year		324,645	130,588	194,057	-
2028					
Balance at beginning of the financial year		324,645	130,588	194,057	-
Surplus/(deficit) for the year		6,756	6,756	-	-
Balance at end of the financial year		331,401	137,344	194,057	-
2029					
Balance at beginning of the financial year		331,401	137,344	194,057	-
Surplus/(deficit) for the year		6,618	6,618	-	-
Balance at end of the financial year		338,019	143,962	194,057	-

Statement of Cash Flows

For the four years ending 30 June 2029

	Notes	Forecast	Budget	Projections		
		Actual 2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		16,213	16,133	16,722	17,107	17,488
Statutory fees and fines		288	290	299	304	310
User fees		3,195	2,905	2,998	3,059	3,118
Grants - operating		12,154	10,199	10,525	10,738	10,948
Grants - capital		8,657	9,045	6,592	6,731	7,070
Contributions - monetary		47	47	48	49	50
Interest received		522	300	300	300	300
Other receipts		549	3,033	3,490	3,679	3,709
Net GST refund / payment		3,110	1,918	1,789	1,856	1,936
Employee costs		(13,931)	(14,660)	(14,809)	(15,291)	(15,787)
Materials and services		(14,387)	(11,644)	(10,622)	(10,891)	(11,157)
Other payments		(717)	(622)	(657)	(702)	(1,005)
Net cash provided by/(used in) operating activities	4.4.1	15,700	16,944	16,675	16,940	16,980
Cash flows from investing activities						
Payments for property, infrastructure, plant and		(23,595)	(18,981)	(15,456)	(16,364)	(16,716)
Proceeds from sale of property, infrastructure, plant and		747	539	508	350	358
Proceeds from sale of investments		12,971	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(9,877)	(18,442)	(14,948)	(16,014)	(16,358)
Cash flows from financing activities						
Finance costs		(2)	-	-	-	-
Repayment of borrowings		(53)	-	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	(55)	-	-	-	-
Net increase/(decrease) in cash & cash equivalents		5,768	(1,498)	1,727	927	622
Cash and cash equivalents at the beginning of the financial year		6,671	12,439	10,941	12,669	13,595
Cash and cash equivalents at the end of the financial year		12,439	10,941	12,669	13,595	14,217

Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	Forecast	Budget	Projections		
		Actual		2026/27	2027/28	2028/29
		2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land improvements		181	3,898	5,000	4,000	3,000
Total land		181	3,898	5,000	4,000	3,000
Buildings		2,457	-	-	-	-
Building improvements		-	708	150	150	150
Total buildings		2,457	708	150	150	150
Total property		2,638	4,606	5,150	4,150	3,150
Plant and equipment						
Plant, machinery and equipment		1,026	1,685	1,725	1,800	1,605
Fixtures, fittings and furniture		95	-	-	-	-
Computers and telecommunications		309	828	180	180	180
Library books		120	100	100	100	100
Total plant and equipment		1,550	2,613	2,005	2,080	1,885
Infrastructure						
Roads		12,229	6,443	5,166	3,666	4,731
Bridges		1,758	-	-	-	-
Footpaths and cycleways		160	180	180	180	180
Drainage		298	300	300	4,050	4,500
Recreational, leisure and community facilities		135	150	150	150	150
Waste management		56	584	500	-	-
Parks, open space and streetscapes		1,534	50	50	50	50
Other infrastructure		1,092	2,330	550	550	550
Total infrastructure		17,262	10,037	6,896	8,646	10,161
Total capital works expenditure	4.5.1	21,450	17,256	14,051	14,876	15,196
Represented by:						
New asset expenditure		4,530	3,486	2,750	3,000	4,450
Asset renewal expenditure		6,779	7,072	8,301	8,876	7,746
Asset expansion expenditure		141	-	-	-	-
Asset upgrade expenditure		10,000	6,698	3,000	3,000	3,000
Total capital works expenditure	4.5.1	21,450	17,256	14,051	14,876	15,196
Funding sources represented by:						
Grants		12,790	9,146	6,500	6,750	7,100
Roads to Recovery - Recurrent grant		1,713	2,109	2,504	2,635	2,635
Council cash		6,947	6,001	5,047	5,491	5,461
Total capital works expenditure	4.5.1	21,450	17,256	14,051	14,876	15,196

Statement of Human Resources

For the four years ending 30 June 2029

	Forecast	Budget	Projections		
	Actual				
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	13,474	14,369	14,815	15,297	15,794
Employee costs - capital	458	465	480	495	511
Total staff expenditure	13,932	14,834	15,294	15,792	16,305
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	146.0	142.5	142.5	142.5	142.5
Total staff numbers	146.0	142.5	142.5	142.5	142.5

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2025/26	Full Time	Part time	Casual	Temporary	
	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	398	398	-	-	-
Community Wellbeing	5,490	1,703	3,358	430	-
Corporate Services	2,417	1,816	533	68	-
Infrastructure Services	5,765	5,233	458	75	-
Strategic Development	298	145	154	-	-
Total permanent staff expenditure	14,369	9,295	4,502	572	-
Capitalised labour costs	465				
Total expenditure	14,834				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2025/26	Full Time	Part time	Casual	Temporary	
Chief Executive Officer	2.0	2.0	-	-	-
Community Wellbeing	55.9	13.3	37.5	5.1	-
Corporate Services	20.6	13.6	6.2	0.7	-
Infrastructure Services	61.3	54.7	5.9	0.7	-
Strategic Development	2.7	1.0	1.7	-	-
Total staff	142.5	84.6	51.3	6.5	-

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2029**

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Chief Executive Officer				
Permanent - Full time	398	411	424	438
Women	106	109	113	116
Men	292	301	311	321
Total - Chief Executive Officer	398	411	424	438
Community Wellbeing				
Permanent - Full time	1,703	1,755	1,813	1,871
Women	1,116	1,150	1,188	1,226
Men	587	605	625	645
Permanent - Part time	3,358	3,462	3,575	3,691
Women	3,340	3,444	3,556	3,672
Men	17	18	18	19
Total - Community Wellbeing	5,060	5,217	5,387	5,562
Corporate Services				
Permanent - Full time	1,816	1,873	1,934	1,997
Women	1,319	1,360	1,404	1,450
Men	498	513	530	547
Permanent - Part time	533	549	567	586
Women	533	549	567	586
Total - Corporate Services	2,349	2,422	2,501	2,582
Infrastructure Services				
Permanent - Full time	5,233	5,395	5,571	5,752
Women	878	906	935	965
Men	4,354	4,489	4,635	4,786
Permanent - Part time	458	472	487	503
Women	458	472	487	503
Men	0	0	0	0
Total - Infrastructure Services	5,690	5,867	6,058	6,255
Strategic Development				
Permanent - Full time	145	149	154	159
Men	145	149	154	159
Permanent - Part time	154	158	164	169
Women	154	158	164	169
Total - Strategic Development	298	308	318	328
Casuals, Temporary, Vacant and Seasonal Expenditure	572	590	609	629
Capitalised labour costs	465	480	495	511
Total staff expenditure	14,834	15,294	15,792	16,305

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Chief Executive Officer				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Total - Chief Executive Officer	2.0	2.0	2.0	2.0
Community Wellbeing				
Permanent - Full time	13.3	13.3	13.3	13.3
Women	10.3	10.3	10.3	10.3
Men	3.0	3.0	3.0	3.0
Permanent - Part time	37.5	37.5	37.5	37.5
Women	37.3	37.3	37.3	37.3
Men	0.2	0.2	0.2	0.2
Total - Community Wellbeing	50.8	50.8	50.8	50.8
Corporate Services				
Permanent - Full time	13.6	13.6	13.6	13.6
Women	9.6	9.6	9.6	9.6
Men	4.0	4.0	4.0	4.0
Permanent - Part time	6.2	6.2	6.2	6.2
Women	6.2	6.2	6.2	6.2
Total - Corporate Services	19.9	19.9	19.9	19.9
Infrastructure Services				
Permanent - Full time	54.7	54.7	54.7	54.7
Women	7.7	7.7	7.7	7.7
Men	47.0	47.0	47.0	47.0
Permanent - Part time	5.9	5.9	5.9	5.9
Women	5.9	5.9	5.9	5.9
Men	0.0	0.0	0.0	0.0
Total - Infrastructure Services	60.6	60.6	60.6	60.6
Strategic Development				
Permanent - Full time	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Permanent - Part time	1.7	1.7	1.7	1.7
Women	1.7	1.7	1.7	1.7
Total - Strategic Development	2.7	2.7	2.7	2.7
Casuals, Temporary, Vacant and Seasonal Expenditure	6.5	6.5	6.5	6.5
Capitalised labour	5.2	5.2	5.2	5.2
Total staff numbers	142.5	142.5	142.5	142.5

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

Council's Draft Revenue and Rating Plan will be released along with this Proposed Budget document.

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 2025/26 the FGRS cap has been set at 3.00%. 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 3.00% in line with the rate cap.

In December 2023, the Victorian Government issued "Local Government Service Rates and Charges - Minister's Good Practice Guidelines for their use". The impact of the changes in waste management charges would require Council to reassess how and where service rate allocations are applied - there would be a change in the current full cost recovery model with some waste charges no longer being recovered out of the waste charges unit rate. The guidelines have created sector wide concern. Due to compliance with the FGRS cap, Council will be unable to shift the recovery of these waste charges to general rates charges unless via a rate cap variation.

With the appointment of a new Minister for Local Government in December 2024, these Guidelines are being reviewed. 2025/26 Budget is partly compliant with the guidelines - the cost of street sweeping and street litter bins are not recovered via the waste management unit rate.

Cost of streetsweeping and streelitter bins of \$190000 is not recovered via waste charges unit rate.

The kerbside garbage and recycling collection unit charges remain the same as 2024/25.

The municipal charge will remain at the same level as 2024/25.

This will raise total rates and charges for 2025/26 to \$16622 million.

2025/26 valuations are based on the rate book data in November 2024. Calculation of rates in this Draft Budget is based on these valuation figures.

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

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

	2024/25 Forecast Actual \$'000	2025/26 Budget \$'000	Change \$'000	%
General rates*	12,442	12,835	393	3.16%
Municipal charge*	658	658	-	0.00%
Service rates and charges	2,751	2,755	4	0.14%
Interest on rates and charges	118	138	20	16.95%
Revenue in lieu of rates	244	236	-8	-3.27%
Total rates and charges	16,213	16,622	409	2.52%

*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	2024/25 cents/\$CIV*	2025/26 cents/\$CIV*	Change
General rate for rateable residential properties	0.004456	0.004599	3.21%
General rate for rateable commercial / industrial properties	0.004703	0.004851	3.14%
General rate for rateable farm irrigation district properties	0.003054	0.003149	3.10%
General rate for rateable farm dryland properties	0.001608	0.001608	0.00%
General rate for rateable cultural and recreational properties	0.002228	0.002300	3.21%

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	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
Residential	6,808	7,027	219	3.21%
Commercial / Industrial	1,164	1,200	37	3.14%
Farm irrigation district properties	3,054	3,149	95	3.10%
Farm dryland properties	1,402	1,444	43	3.05%
Cultural and recreation properties	14	14	0	3.21%
Total amount to be raised by general rates	12,442	12,835	393	3.16%

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	2024/25 Number	2025/26 Number	Change Number	%
Residential	4,805	4,805	-	0.00%
Commercial / Industrial	541	541	-	0.00%
Farm irrigation district properties	1,242	1,242	-	0.00%
Farm dryland properties	463	463	-	0.00%
Cultural and recreation properties	10	10	-	0.00%
Total number of assessments	7,061	7,061	-	0.00%

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

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

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

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	1,527,864	1,527,864	-	0.00%
Commercial / Industrial	247,456	247,456	-	0.00%
Farm irrigation district properties	1,000,026	1,000,026	-	0.00%
Farm dryland properties	871,720	871,720	-	0.00%
Cultural and recreation properties	6,258	6,258	-	0.00%
Total value of land	3,653,324	3,653,324	-	0.00%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2024/25	2025/26	\$	%
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	2024/25	2025/26	Change	
	\$	\$	\$	%
Municipal	657,200	658,300	1,100	0.17%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2024/25	2025/26	\$	%
Kerbside collection 120 litre bin	467	467	-	0.00%
Kerbside collection 240 litre bin	670	670	-	0.00%
Greenwaste collection	96	96	-	0.00%
Total	1,233	1,233	-	0.00%

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	2024/25	2025/26	Change	
	\$	\$	\$	%
Kerbside collection 120 litre bin	2,022,110	2,022,110	-	0.00%
Kerbside collection 240 litre bin	576,870	576,870	-	0.00%
Greenwaste collection	152,640	155,904	3,264	2.14%
Total	2,751,620	2,754,884	3,264	0.12%

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

	2024/25 \$'000	2025/26 \$'000	Change	
			\$'000	%
General rates	12,442	12,835	393	3.16%
Municipal charge	658	658	-	0.00%
Total Rates	13,100	13,493	393	3.00%
Kerbside collection and recycling	2,752	2,755	3	0.12%
Revenue in lieu of rates	244	236	8	-3.27%
Total Rates and charges	16,096	16,484	388	2.41%

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.

	2024/25	2025/26
Total Rates	\$ 13,085,053	\$ 13,477,605
Number of rateable properties	7,051	7,051
Base Average Rate	1,802.78	1855.77
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$ 1,852.36	\$ 1,911.45
Maximum General Rates and Municipal Charges Revenue	\$ 13,085,054	\$ 13,477,605
Budgeted General Rates and Municipal Charges Revenue	\$ 13,031,635	\$ 13,477,606
Budgeted Supplementary Rates	\$ 53,418	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 13,085,053	\$ 13,477,606

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

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

- The making of supplementary valuations (2025/26)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

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

Rates to be levied

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

* A general rate of 0.4599% (0.004599 Cents in the dollar of CIV) for all rateable General rate for rateable residential properties.

* A general rate of 0.4851% (0.004851 Cents in the dollar of CIV) for all rateable General rate for rateable commercial / industrial properties.

* A general rate of 0.3149% (0.003149 Cents in the dollar of CIV) for all rateable General rate for rateable farm irrigation district properties.

* A general rate of 0.1608% (0.001608 Cents in the dollar of CIV) for all rateable General rate for rateable farm dryland properties.

* A general rate of 0.23% (0.0023 Cents in the dollar of CIV) for all rateable General rate for rateable cultural and recreational properties.

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

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

Commercial/industrial land

Commercial/industrial land is any land, which is:

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

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

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

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

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

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

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

General Residential land

Residential land is any land, which is:

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

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

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

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

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

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

Farmland Irrigation District land

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

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

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

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

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

Farmland (dryland)

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

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

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

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

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

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

Cultural and Recreational Land

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

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

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2025/26		
	2024/25	\$'000	\$'000	%
Town planning fees	120	120	-	0.00%
Building fees	50	40	(10)	-20.00%
Local laws fees	80	90	10	12.50%
Other fees	38	17	(22)	-56.69%
Total statutory fees and fines	288	267	(22)	-7.50%

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	Budget	Change	
	Actual	2025/26		
	2024/25	\$'000	\$'000	%
Aged and health services	49	49	(0)	-0.01%
Leisure centre and recreation	159	167	8	4.91%
Child care/children's programs	1,882	1,689	(193)	-10.25%
Chargeable Works	727	654	(73)	-10.01%
Local Laws	11	17	7	61.90%
Waste management	66	80	14	21.21%
Other User fees	11	20	9	87.70%
Total user fees	2,905	2,676	(228)	-7.85%

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

Council's user fees are reviewed on an annual basis and is weighed to balance affordability, encourage usage, cost recovery and raise sufficient revenue in line with prudent financial management practices. The 2025/26 user fees and charges were reviewed as part of the budget process.

The reduction in user fees in Children's services relates to a reduction in Family Day Care service hours (reduction in educators) and a minor reduction in childcare places offered at the Gannawarra Children's Centre (related to workforce limitations).

The reduction in chargeable works income is due to no budgeted sale of sandstone to the public in 2025/26.

4.1.4 Grants

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

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	13,667	11,147	(2,521)	-18%
State funded grants	11,693	10,445	(1,249)	-11%
Total grants received	25,361	21,591	(3,769)	-15%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	7,199	7,336	137	2%
Health care services	2	2	-	0%
Recurrent - State Government				
Children services	2,208	2,226	18	1%
School crossing supervisors	30	30	-	0%
Libraries	157	160	3	2%
Community health	583	359	(224)	-38%
Road management	69	69	(0)	-1%
Community safety	106	95	(11)	-10%
Sustainable Economy	440	60	(380)	-86%
Total recurrent grants	10,794	10,337	(458)	-4%
Non-recurrent - State Government				
Community safety	12	-	(12)	-100%
Waste management	11	-	(11)	-100%
Other	39	-	(39)	-100%
Total non-recurrent grants	62	-	(62)	-100%
Total operating grants	10,857	10,337	(520)	-5%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,713	2,109	395	23%
Recurrent - State Government				
Libraries	6	6	-	0%
Total recurrent grants	1,719	2,115	395	23%
Non-recurrent - Commonwealth Government				
Buildings	718	-	(718)	-100%
Roads	4,000	500	(3,500)	-88%
Streetscapes	35	-	(35)	-100%
Other Infrastructure	-	1,200	1,200	100%
Non-recurrent - State Government				
Land Improvements	-	3,792	3,792	100%
Buildings	1,367	-	(1,367)	-100%
Office Equipment - duplication	166	648	482	292%
Office Furniture	95	-	(95)	-100%
Roads	4,100	2,500	(1,600)	-39%
Bridges	810	-	(810)	-100%
Footpaths and Cycletracks	231	-	(231)	-100%
Drainage	22	-	(22)	-100%
Streetscapes	1,241	-	(1,241)	-100%
Other Infrastructure	-	500	500	100%
Total non-recurrent grants	12,785	9,140	(3,645)	-29%
Total capital grants	14,504	11,254	(3,250)	-22%
Total Grants	25,361	21,591	(3,769)	-15%

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

2024/25 Forecast grant in Community Health includes unearned maternal & child health grants carried over from 30 June 2024. Sustainable Economy grant includes Koondrook Local Development Strategy grant to support communities to transition away from dependence on the native forest timber industry and towards new and sustainable industries.

Roads to recovery annual allocation for 2025/26 is higher than 2024/25.

Capital Grants for 2025/26 include

* Gannawarra Aquatics Design - \$1.2m

* Flood Betterment - \$ 1m

* Koondrook Development: Stage 1 - Design & Strategic Planning - \$500,000

* Koondrook Levee Stage 1 - \$797,000

* ICT - Joint Council Asset Management Software - \$648,000

* Safer Local Roads - \$2m

* Cohuna Waterfront Stage 2 - \$3m

Grant funded capital works is subject to successful grant applications.

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual 2024/25 \$'000	2025/26 \$'000	\$'000	%
Monetary	47	47	-	0.00%
Total contributions	47	47	-	0.00%

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

4.1.6 Other income

	Forecast	Budget	Change	
	Actual 2024/25 \$'000	2025/26 \$'000	\$'000	%
Interest	522	300	(222)	-42.49%
Investment property rental	340	366	27	7.89%
Reimbursements	162	79	(83)	-51.05%
Total other income	1,023	745	(278)	-27.21%

Other income includes interest from investments, rental from investment properties and reimbursements.

Interest on investment is budgeted to be lower in 2025/26 due to lower cash balance than prior year.

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual 2024/25 \$'000	2025/26 \$'000	\$'000	%
Wages and salaries	11,835	12,164	329	2.78%
WorkCover	420	355	(65)	-15.48%
Superannuation	1,397	1,439	42	3.02%
Employment overheads	281	412	131	46.71%
Total employee costs	13,932	14,369	437	3.14%

Movement in employee costs can be attributed to the following factors:

* Draft Budget 2025/26 is based on anticipated 3% wage increase under the Enterprise Bargaining Agreement currently under negotiation.

* Band level movements by employees during the term of Budget.

* 2025/26 Budgeted EFT =142.5. This is a reduction from 2024/25 budgeted EFT = 146.

Workcover reduction due to Community Care services exit.

Increase in the superannuation guarantee percentage to 12%.

Increase in staff training costs.

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual 2024/25 \$'000	2025/26 \$'000	\$'000	%
Operational materials and equipment	2,038	1,222	(816)	-40.04%
Information Computer equipment and	424	534	110	26.06%
Operational services	7,333	4,672	(2,661)	-36.29%
Plant equipment, maintenance and repairs	819	773	(46)	-5.58%
Utilities and office expenses	2,216	2,315	99	4.45%
Total materials and services	12,830	9,516	(3,314)	-25.83%

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

2024/25 operational services include carried forward flood response and emergency works which are primarily grant funded.

Materials and services have been indexed to increase by 2.5%. This is based on the economic outlook provided by the Reserve Bank of Australia in its Statement on Monetary Policy - February 2025.

4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual 2024/25 \$'000	2025/26 \$'000	\$'000	%
Property	756	906	150	19.88%
Plant & equipment	1,167	1,158	(9)	-0.78%
Infrastructure	6,361	6,665	304	4.79%
Total depreciation	8,284	8,729	446	5.38%

Depreciation has increased significantly in the twelve months to 30 June 2025, due to the revaluation of infrastructure assets (as at 30 June 2024) due to the rising costs to replace existing assets.

4.1.12 Other expenses

	Forecast	Budget	Change	
	Actual 2024/25 \$'000	2025/26 \$'000	\$'000	%
Audit fees, Bad debts and Valuations	166	154	12	-7.26%
Mayoral and Councillor Allowances	259	271	12	4.44%
Election costs and Council induction	228	-	228	-100.00%
Total other expenses	653	424	229	-35.02%

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

4.2 Balance Sheet

4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. The balance is projected to be \$10.941m at the end of 2025/26.

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.

4.2.2 Liabilities

Trade and other payables are amounts that Council owes to suppliers as at 30 June 2026. These liabilities are expected to be \$1.096m.

Provisions include accrued employee leave entitlements and landfill restoration obligations.

4.2.3 Borrowings

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

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	Projections 2027/28 \$'000	2028/29 \$'000
Amount borrowed as at 30 June of the prior year	53	-	-	-	-
Amount projected to be redeemed	-	53	-	-	-
Amount of borrowings as at 30 June	-	-	-	-	-

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 \$9.143m results directly from the operating surplus for the year.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Net cash from operating activities is \$16.944m which includes capital grants of \$9.045m which will be expended on capital expenditure shown under 'cash flow from investing activities'.

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

4.4.2 Net cash flows provided by/used in investing activities

Capital expenditure of \$18.981m is included in the 2025/26 budget. This includes any movements within Council's cash reserves and after taking into account any proceeds from the sale of assets.

4.4.3 Net cash flows provided by/used in financing activities

Council's existing borrowings were paid out in September 2024. There are no proposed borrowings over the four year life of the budget.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 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 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	2,638	4,606	1,968	74.59%
Plant and equipment	1,550	2,613	1,063	68.58%
Infrastructure	17,262	10,037	(7,225)	-41.85%
Total	21,450	17,256	(4,194)	-19.55%

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000
Property	4,606	1,456	150	3,000	3,798	-	808
Plant and equipment	2,613	-	1,965	648	648	-	1,965
Infrastructure	10,035	2,030	4,955	3,050	4,700	-	5,335
Total	17,254	3,486	7,070	6,698	9,146	-	8,108

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000
PROPERTY							
Land							
<i>Koondrook Levee Stage 1 (Grant Dependent)</i>	898	898	-	-	798	-	100
<i>Cohuna Waterfront Stage 2 (Grant Dependent)</i>	3,000	-	-	3,000	3,000	-	-
Buildings							
<i>Buildings Renewal</i>	150	-	150	-	-	-	150
TOTAL PROPERTY	4,048	898	150	3,000	3,798	-	250
PLANT AND EQUIPMENT							
Plant, Machinery and Equipment							
<i>Plant Replacement</i>	1,685	-	1,685	-	-	-	1,685
Computers and Telecommunications							
<i>ICT Capital Renewals</i>	180	-	180	-	-	-	180
Library books							
<i>Library Resources</i>	100	-	100	-	-	-	100
TOTAL PLANT AND EQUIPMENT	1,965	-	1,965	-	-	-	1,965

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000
INFRASTRUCTURE							
Roads							
<i>Bitumen Roads Reseal Program</i>	1,061	-	1,061	-	-	-	1,061
<i>Gravel Re-sheeting Program</i>	1,210	-	1,210	-	-	-	1,210
<i>Sealed Roads Rehabilitation Program</i>	1,020	-	1,020	-	-	-	1,020
<i>Flood Betterment Works</i>	1,050		-	1,050	1,000	-	50
<i>Safe Local Roads & Streets Program (Grant Dependent)</i>	2,000	-	-	2,000	2,000	-	-
Bridges							
<i>Bridge Renewal</i>	100	-	100	-	-	-	100
Footpaths and Cycleways							
<i>Footpath replacement</i>	180	-	180	-	-	-	180
Drainage							
<i>Stormwater Network and Town Pump renewal</i>	300	-	300	-	-	-	300
Recreational, Leisure & Community Facilities							
<i>Swimming Pool Renewal Program</i>	150	-	150	-	-	-	150
Parks, Open Space and Streetscapes							
<i>Open Space Renewal</i>	50	-	50	-	-	-	50
Other Infrastructure							
<i>Kerb replacement</i>	300	-	300	-	-	-	300
<i>Strategic Project Development and Planning</i>	250	250	-	-	-	-	250
<i>Koondrook Development: Stage 1 - Design & Strategic Planning (Grant Dependent)</i>	500	500	-	-	500	-	-
<i>Gannawarra Aquatics Designs - Kerang & Cohuna (Grant Dependent)</i>	1,280	1,280	-	-	1,200	-	80
TOTAL INFRASTRUCTURE	9,451	2,030	4,371	3,050	4,700	-	4,751
TOTAL NEW CAPITAL WORKS	15,464	2,928	6,486	6,050	8,498	-	6,966

4.5.3 Works carried forward from the 2024/25 year

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000
PROPERTY							
Buildings							
<i>Glasshouse @ Gannawarra</i>	558	558	-	-	-	-	558
TOTAL PROPERTY	558	558	-	-	-	-	558
PLANT AND EQUIPMENT							
Computers and Telecommunications							
<i>ICT - Joint Council Asset Management Software</i>	648	-	-	648	648	-	-
TOTAL PLANT AND EQUIPMENT	648	-	-	648	648	-	-
INFRASTRUCTURE							
Waste Management							
<i>Cell 3 capping - Gannawarra Central Landfill</i>	584	-	584	-	-	-	584
TOTAL INFRASTRUCTURE	584	-	584	-	-	-	584
TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25	1,790	558	584	648	648	-	1,142

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2027, 2028 & 2029**

2026/27	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000
Property								
Land improvements	5,000	2,000	-	3,000	5,000	5,000	-	-
Total Land	5,000	2,000	-	3,000	5,000	5,000	-	-
Building improvements	150	-	150	-	150	-	-	150
Total Buildings	150	-	150	-	150	-	-	150
Total Property	5,150	2,000	150	3,000	5,150	5,000	-	150
Plant and Equipment								
Plant, machinery and equipment	1,725	-	1,725	-	1,725	-	-	1,725
Computers and telecommunications	180	-	180	-	180	-	-	180
Library books	100	-	100	-	100	-	-	100
Total Plant and Equipment	2,005	-	2,005	-	2,005	-	-	2,005
Infrastructure								
Roads	5,166	-	5,166	-	5,166	1,500	-	3,666
Footpaths and cycleways	180	-	180	-	180	-	-	180
Drainage	300	-	300	-	300	-	-	300
Recreational, leisure and community facilities	150	-	150	-	150	-	-	150
Parks, open space and streetscapes	50	-	50	-	50	-	-	50
Other infrastructure	550	250	300	-	550	-	-	550
Total Infrastructure	6,896	750	6,146	-	6,896	1,500	-	5,396
Total Capital Works Expenditure	14,051	2,750	8,301	3,000	14,051	6,500	-	7,551

2027/28	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000
Property								
Land improvements	4,000	2,000	2,000	-	4,000	3,500	-	500
Total Land	4,000	2,000	2,000	-	4,000	3,500	-	500
Building improvements	150	-	150	-	150	-	-	150
Total Buildings	150	-	150	-	150	-	-	150
Total Property	4,150	2,000	2,150	-	4,150	3,500	-	650
Plant and Equipment								
Plant, machinery and equipment	1,800	-	1,800	-	1,800	-	-	1,800
Computers and telecommunications	180	-	180	-	180	-	-	180
Library books	100	-	100	-	100	-	-	100
Total Plant and Equipment	2,080	-	2,080	-	2,080	-	-	2,080
Infrastructure								
Roads	3,666	-	3,666	-	3,666	-	-	3,666
Footpaths and cycleways	180	-	180	-	180	-	-	180
Drainage	4,050	750	300	3,000	4,050	3,250	-	800
Recreational, leisure and community facilities	150	-	150	-	150	-	-	150
Parks, open space and streetscapes	50	-	50	-	50	-	-	50
Other infrastructure	550	250	300	-	550	-	-	550
Total Infrastructure	8,646	1,000	4,646	3,000	8,646	3,250	-	5,396
Total Capital Works Expenditure	14,876	3,000	8,876	3,000	14,876	6,750	0	8,126

2028/29	Asset Expenditure Types				Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000
Property								
Land improvements	3,000	3,000	-	-	3,000	3,000	-	-
Total Land	3,000	3,000	-	-	3,000	-	-	-
Building improvements	150	-	150	-	150	-	-	150
Total Buildings	150	-	150	-	150	-	-	150
Total Property	3,150	3,000	150	-	3,150	-	-	150
Plant and Equipment								
Plant, machinery and equipment	1,605	-	1,605	-	1,605	-	-	1,605
Computers and telecommunications	180	-	180	-	180	-	-	180
Library books	100	-	100	-	100	-	-	100
Total Plant and Equipment	1,885	-	1,885	-	1,885	-	-	1,885
Infrastructure								
Roads	4,731	-	4,731	-	4,731	1,000	-	3,731
Footpaths and cycleways	180	-	180	-	180	-	-	180
Drainage	4,500	1,200	300	3,000	4,500	3,100	-	1,400
Recreational, leisure and community facilities	150	-	150	-	150	-	-	150
Parks, open space and streetscapes	50	-	50	-	50	-	-	50
Other infrastructure	550	250	300	-	550	-	-	550
Total Infrastructure	10,161	1,450	5,711	3,000	10,161	4,100	-	6,061
Total Capital Works Expenditure	15,196	4,450	7,746	3,000	12,196	4,100	-	8,096

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 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/-
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	51	51	51	51	51	51	+
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99.93%	92.57%	99.00%	99.00%	99.00%	99.00%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	57.23%	66.67%	50.00%	68.00%	70.00%	72.00%	o
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	39.54%	36.50%	39.68%	40.00%	40.00%	40.00%	o

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	207.05%	238.87%	322.30%	349.69%	365.53%	374.32%	+
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	92.43%	202.52%	157.75%	127.54%	132.06%	117.73%	-
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	57.41%	47.84%	49.60%	49.19%	49.18%	49.33%	o
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$ 4,643.00	\$ 5,056.08	\$ 4,678.93	\$ 4,808.43	\$ 4,934.78	\$ 5,101.44	+

5b. Financial performance indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-19.39%	-6.94%	-0.01%	0.34%	0.02%	-1.36%	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	-25.62%	136.22%	165.17%	193.89%	208.83%	217.29%	o
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	+

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			0	0	0	0	0	0	+/-
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.69%	0.34%	0.00%	0.00%	0.00%	0.00%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		4.93%	5.11%	7.81%	7.53%	7.35%	7.21%	+
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.45%	0.46%	0.47%	0.48%	0.49%	0.50%	o
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$1,806	\$2,673	\$2,700	\$2,760	\$2,822	\$2,885	+

Key to Forecast Trend:

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

Notes to indicators

5a

1. Satisfaction with community consultation and engagement

Forecast to maintain current service level.

2. Sealed local roads below the intervention level

Forecast to maintain current service level.

3. Planning applications decided within the relevant required time

Forecast to maintain current service level.

4. Kerbside collection waste diverted from landfill

Forecast to maintain current service level.

5. Working Capital

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

6. Asset renewal

The asset renewal ratio is above 100% over the four year life of the Proposed Budget. It is bolstered by grant funded projects, in particular additional Roads to Recovery funding and flood funding. This ratio is also subject to successful grant applications and asset revaluation impacts on depreciation.

7. Rates concentration

Council's rate revenue is approximately 50% of adjusted underlying revenue.

8. Expenditure level

The increase in 2024/25 is due to flood related works which are primarily grant funded.

5b

9. Adjusted underlying result

Council's Underlying Result is projected to be negative in 2025/26. There are a number of reasons for a negative forecast going forward -

* Part compliance with "Local Government Service Rates and Charges - Minister's Good Practice Guidelines for their use" has result in \$239k not recovered via waste management charges - Refer 4.1.1.- rates and charges.

* Children's services function is projected to make a loss. In prior years, this service was able to break even. Refer 2.1 Strategic Objective 1: Liveability.

* The Kerang Exercise Pool as well as the Kerang and Cohuna outdoor pools are significantly subsidised by Council funds.

* Depreciation has increased significantly due to revaluation impacts of infrastructure assets reflecting rising costs to replace existing assets.

* Rate cap for 2025/26 is 3%. However, employee benefits and material and services are expected to increase above 3%.

10. Unrestricted Cash

Council's unrestricted cash is improving due to the reduction in current liabilities. The reduction in liabilities is due to the expiration of the provision for rehabilitation of the landfill when the proposed capital works on rehabilitation are complete. This reduces the base of the indicator, as does the expected decrease in trade and other payables. Council's contribution towards capital works reduces over the life of the four year budget improving the unrestricted cash balance.

11. Debt compared to rates

Council is debt free in 2024/25. There are no proposed borrowings over the four year life of the budget.

12. Rates effort

The current analysis is based on 2024 valuations. The Rates effort is static over the four year budget period.

13. Revenue level

Increases in line with budget movements.

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2025/26.

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

GANNAWARRA SHIRE COUNCIL

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2025/2026 effective 1 July 2025

Note

Incl. GST

2025/2026

ENVIRONMENTAL HEALTH SERVICES

FOOD ACT REGISTRATION FEES

Class 1 Food Premises - Requiring External Food Safety Audits	Annual fee	No	\$ 420.00
Class 2 Food Premises (Incorporating Fixed and Mobile Commercial premises, Caravan Parks, Motels, Hotels, and School Canteens with paid staff)	Annual fee	No	\$ 360.00
Class 3 Food Premises (Incorporating Class 3 &3A Fixed Commercial premises, Caravan Parks, Motels, Hotels, and volunteer based School Canteens)	Annual fee	No	\$ 215.00
Class 3A Home Based Food Premises- Small Scale Low Risk Food	Annual fee	No	\$ 150.00
Class 2A Home Based Food Premises- Small Scale High Risk Food	Annual fee	No	\$ 300.00
Class 3A Temporary Food Premises- Small Scale Low Risk Food (Markets and Events)	Annual fee	No	\$ 150.00
Class 2A Temporary Food Premises- Small Scale High Risk Food (Markets and Events)	Annual fee	No	\$ 300.00
Food Manufacturing Premises	Annual fee	No	\$ 680.00
High Volume Supermarket	Annual fee	No	\$ 3,470.00
Medium Volume Supermarket	Annual fee	No	\$ 1,725.00
Low Volume Supermarket	Annual fee	No	\$ 365.00
Charitable Organisation	Annual fee	No	No Charge
Non-compliant food samples	Per Re-Test	No	\$ 240.00
Inspection Fee for non-compliant food premises	Per Inspection	No	\$ 240.00
Requested inspection and Report		No	\$ 240.00
Late Registration Renewal Administration Charge - Charged to premises that have not renewed their registration by the due date and have been sent at least one reminder notice.		No	50% of Applicable Fee

PUBLIC HEALTH AND WELLBEING ACT: REGISTRATION FEES

Public Health and Wellbeing Act: Premises

Prescribed Accommodation premises – per year		No	\$ 310.00
Health Act – Transfer of Registration		No	\$ 240.00
Health premises - low risk activities - hair and beauty therapy or beauty therapy only (per operator)		No	\$ 150.00
Health premises - hairdressing only - one off fee (per operator)		No	\$ 140.00
Health premises - high risk activities - hair and beauty therapy, skin penetration, tattooing, ear piercing, electrolysis		No	\$ 305.00
Inspection fee - non-compliant health premises		No	\$ 240.00
Requested inspection and report		No	\$ 240.00
Aquatic Facilities - category 1 Registration	Three yearly fee	No	\$ 320.00

Public Health Requests

Water analysis - portable and non-portable (Including rainwater tanks)		No	\$ 240.00
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SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2025/2026 effective 1 July 2025		Note	Incl. GST	2025/2026
ENVIRONMENT PROTECTION ACT REGISTRATION FEES				
IMMUNISATIONS				
Influenza Vaccine			No	\$ 25.00
Hepatitis B - Adult			No	\$ 35.00
Hepatitis A - Adult			No	\$ 72.00
Twinrix (Hepatitis A & B) - Adult			No	\$ 100.00
Meningococcal B			No	\$ 155.00
Boostrix			No	\$ 52.00
Chicken Pox			No	\$ 80.00
CHILDREN SERVICES				
Long Day Care				
Full Day (per day)		8.00am to 6.00pm	No	\$ 122.00
Casual (per hour)		Minimum 2 Hours	No	\$ 25.00
Kindergarten Fees - Kerang, Cohuna and Koondrook				
4 year old kindergarten		Fully subsidised by State Government	No	No Charge
3 year old kindergarten		Fully subsidised by State Government	No	No Charge
Kindergarten Fees - Leitchville				
4 year old kindergarten		Fully subsidised by State Government	No	No Charge
3 year old kindergarten		Fully subsidised by State Government	No	No Charge
3 year old kindergarten - additional 7.5 hours per week		Per term	No	\$ 300.00
Family Day Care				
Parent Administration Levy		Per child per hour	No	\$ 1.50
Carer Support Levy		Pro rata per week	No	\$ 7.50
Standard fee		8.00am to 6.00pm (range between)	No	\$10.50 - \$13.50
Standard fee		Non-Core hours (range between)	No	\$10.50 - \$20.00
After School Care		8.00am to 6.00pm (range between)	No	\$10.50 - \$13.50
After School Care		Non-Core hours (range between)	No	\$10.50 - \$20.00
Before School Care		8.00am to 6.00pm (range between)	No	\$10.50 - \$13.50
Before School Care		Non-Core hours (range between)	No	\$10.50 - \$20.00
Public Holiday		8.00am to 6.00pm (range between)	No	\$11.00 - \$30.00
Public Holiday		Non-Core hours (range between)	No	\$11.00 - \$30.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2025/2026 effective 1 July 2025		Note	Incl. GST	2025/2026
LIBRARY				
Replacement Books			Yes	Cost
Replace Cards			Yes	\$ 3.00
Library Bags			Yes	\$ 3.50
Photocopies/Print outs	A4/A3 One Side		Yes	\$ 0.50
	A4/A3 Double Side		Yes	\$ 0.80
Photocopies – own paper	Per Side		Yes	\$ 0.30
Photocopies/Printouts Colour	Per Side		Yes	\$ 1.00
Laminating			Yes	\$ 1.00
Old Books (depending on condition)			Yes	No Charge
Kerang Glasshouse Meeting Room				
Community Groups/Not for Profit Hire			Yes	No Charge
Commercial Hire - Per hour	Per hour		Yes	\$ 40.00
Commercial Hire - All day (up to 8 hours)	Maximum Daily Hire		Yes	\$ 300.00
PLANNING FEES AND CHARGES				
Miscellaneous Planning Fees				
Applications for extension of time - first request			No	\$ 210.00
Applications for extension of time - second request			No	\$ 260.00
Applications for extension of time - third request			No	\$ 315.00
Applications for secondary consent			No	\$ 260.00
Endorse Minor Amendment			No	\$ 105.00
Subdivision Fees				
Plan Examination Fee			No	Up to a maximum of 0.75% value of works
Supervision Fee			No	Up to maximum of 2.5% value of works
BUILDING FEES AND CHARGES				
Minor Building Works				
Building Document retrieval			Yes	\$ 99.00
Siting of places of public entertainment			Yes	\$ 670.00
Variation to approved plans			Yes	\$ 260.00
Extension of time			Yes	\$ 310.00
Miscellaneous inspections			Yes	\$ 365.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2025/2026 effective 1 July 2025		Note	Incl. GST	2025/2026
RECREATION				
RECREATION RESERVES - COHUNA & LEITCHVILLE				
Football Clubs				
Cohuna Kangas			Yes	\$ 6,050.00
Leitchville			Yes	\$ 3,950.00
Cricket Clubs				
Cohuna - per year			Yes	\$ 725.00
Leitchville - per year			Yes	\$ 725.00
Miscellaneous				
Cohuna A. P. & H. Society - per year			Yes	\$ 1,975.00
Cohuna Little Athletics Club - per year			Yes	\$ 725.00
School Groups & RSL			Yes	No Charge
Casual - per day			Yes	\$ 375.00
Casual - per hour (min 3 hours hire)			Yes	\$ 90.00
Casual - more than one consecutive day		Price on application	Yes	POA
Oval Hire - refundable deposit			No	\$ 300.00
MUNICIPAL RESERVES				
Municipal Reserve				
Use of Municipal Reserve (Inc Parks & Gardens) - Schools & RSL			Yes	No Charge
Use of Municipal Reserve (Inc Parks, Gardens & Wharf) - Commercial use/Major events/Weddings			Yes	\$ 75.00
Permit Deposit (Refundable)		No alcohol	No	\$ 310.00
SWIMMING POOLS				
Kerang/Cohuna Swimming Pool				
Seasons Tickets: Family Season Pass (Cohuna and Kerang)		Family	Yes	\$ 210.00
Seasons Tickets:		Adults	Yes	\$ 115.00
		Concession or Student	Yes	\$ 75.00
		Concession - Family	Yes	\$ 120.00
Admission:		Adults	Yes	\$ 5.00
		Concession or Student	Yes	\$ 4.00
		Children under 5 years	Yes	No Charge
		Non-Swimming Patrons	Yes	\$ 2.00
		Family Day Pass	Yes	\$ 18.00
Community Groups/Schools/Event hire:		School Visit (per head)	Yes	\$ 3.00
		Waterslide Hire (per hour)	Yes	\$ 100.00
		Inflatable Hire	Yes	\$ 100.00
Ten Visit Pass Entry:		Family	Yes	\$ 150.00
		Adult	Yes	\$ 40.00
		Concession/Student	Yes	\$ 30.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2025/2026 effective 1 July 2025		Note	Incl. GST	2025/2026
Kerang Exercise Pool				
5-18 year olds/Concession/Student		Per Hour	Yes	\$ 6.50
		1/2 Hour	Yes	\$ 4.50
Adult		Per Hour	Yes	\$ 8.50
		1/2 Hour	Yes	\$ 6.00
Claims Attendance		Per Hour	Yes	\$ 12.50
		1/2 Hour	Yes	\$ 9.50
Children under 5			Yes	No Charge
Groups of max. 10 people		Per hour	Yes	\$ 55.00
Multiple group bookings		5 one hour sessions	Yes	\$ 240.00
Additional lifeguard fee per hour.		per hour	Yes	\$ 60.00
Warra Waders Swim School		1/2 hour	No	\$ 12.00
Adult (Non Pensioners) 12 Visit Pass		1/2 hour	Yes	\$ 60.00
		1 hour	Yes	\$ 85.00
5-18 year olds/Concession/Student 12 Visit Pass		1/2 hour	Yes	\$ 45.00
		1 hour	Yes	\$ 67.00
Leitchville Swimming Pool (Administered by Community Asset Committee of Council)				
Family Season Pass (Leitchville only)		Family		\$ 135.00
Single Season Pass		Adult		\$ 55.00
Student Season Pass		Under 18/student		\$ 48.00
Holiday Makers		Family		\$ 60.00
Adult Admission		Adult		\$ 4.50
Child Admission		Persons under 18 years		\$ 3.50
RESIDENTIAL TENANCIES ACT REGISTRATION FEES				
Notification Fee for Moveable Dwellings within caravan parks			No	\$ 240.00
LOCAL LAWS				
DOMESTIC ANIMAL ACT				
Dog Registration				
New registration paid after 10 October each year		Discount does not include SGL	No	50% discount
Replacement Tag			Yes	\$ 6.50
Late Payment Fee			No	\$ 60.00
Cat Registration				
New registration paid after 10 October each year		Discount does not include SGL	No	50% discount
Replacement Tag			Yes	\$ 6.50
Late Payment Fee			No	\$ 60.00
Administration - Domestic Animals Registration				
Pro-rata reduction (quarterly) for refund of animal registration - state Gov't Levy non refundable		Pro-rata quarterly	Yes	As Calculated

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2025/2026 effective 1 July 2025		Note	Incl. GST	2025/2026
Pound Fees - Domestic Animal Act				
Release Fee		Dogs and Cats 1st Offence	Yes	\$ 70.00
		Dogs and Cats 2nd offence	Yes	\$ 135.00
		Dogs and Cats 3rd offence	Yes	\$ 265.00
Sustenance Fee (per day)			Yes	\$ 16.00
Domestic Animal Business				
Domestic Animal Business		Permit Fee plus SGL (SGL increases with CPI each year)	Yes	\$690 + State Gov't Levy
Administration - Local Law Permits				
Release fee for animal impounded under Local Laws		Per animal	Yes	\$ 85.00
Release fee for item impounded under Local Laws		Per item	Yes	\$ 85.00
Release fee for impounded vehicle			No	\$280 plus towing costs
Amendments to permits		All permits	Yes	\$ 55.00
Late Payment Fee		Additional fee payable on late renewal of permit	No	50% of permit
Local Law - Application and Permit Fees				
Bulk rubbish containers		Permit Fee (per container)	Yes	\$ 75.00
Fodder on road		Refer to local law guidelines	Yes	\$ 260.00
Footpath Trading - Consumption of Alcohol		Permit Fee (in conjunction with Footpath Trading permit)	No	\$ 70.00
Footpath Trading / Permit fee - advertising sign, display of goods, table and chairs		Permit Fee (in conjunction with Footpath Trading permit)	No	\$ 10.00
Consumption of Alcohol		Permit Fee (commercial business only)	No	\$ 70.00
House to House trading		Permit Fee	No	\$ 255.00
Keeping of Animals - initial issue		Permit Fee	Yes	\$ 140.00
Keeping of Animals - permit renewal		Permit Fee	Yes	\$ 73.00
Keeping of Animals - permit renewal		Permit Fee	Yes	\$ 73.00
Municipal reserve - waterways		Application & administration fee - events held on Council controlled waterways	Yes	\$ 300.00
Roadside trading		Permit fee	Yes	\$ 255.00
		Site fee	Yes	\$145 per month
Shipping containers		Permit Fee (per container)	Yes	\$ 155.00
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	\$ 140.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2025/2026 effective 1 July 2025		Note	Incl. GST	2025/2026
LIVESTOCK				
Pound Fees - Stock				
Impounded sheep - per head			Yes	\$ 35.00
Impounded cattle - per head			Yes	\$ 130.00
Impounded horses - per head			Yes	\$ 130.00
Impounded stock - all other stock including goats, pigs, etc - per animal			Yes	\$ 130.00
Transport			Yes	Cost of transport
After hours call out fee for livestock on roads			Yes	\$ 355.00
NLIS tags		if required	Yes	\$ 65.00
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 + \$35
Release fee - per animal			Yes	\$110.00 1st animal & \$35.00 each other animal
Accommodation Paddock (per head per day)			Yes	\$ 10.00
Road Opening Permits				
Security Deposit - works not within the carriageway		per sqm (min \$860)	No	\$860 Min + \$215 per sq/m
Security Deposit - works in the carriageway		per sqm (min \$1,000)	No	\$1,000 Min + \$250 per sq/m
Asset Protection Permit		Application fee per site	Yes	\$ 167.00
Security deposit		Minimum security deposit	No	\$ 860.00
FACILITY HIRE				
Cohuna and Kerang Halls				
Whole Hall		Day (to 5:00pm)	Yes	\$ 210.00
		Night (5:00pm - 2.30am)	Yes	\$ 270.00
		Day & Night	Yes	\$ 350.00
		Day time hourly rate - maximum 3 hours	Yes	\$ 60.00
		Night time hourly rate - maximum 3 hours	Yes	\$ 60.00
Main Hall Only		Day (to 5:00pm)	Yes	\$ 140.00
		Night (5:00pm - 2.30am)	Yes	\$ 170.00
		Day and Night	Yes	\$ 270.00
Supper Room & Kitchen		Hourly rate maximum 3 hours	Yes	\$ 45.00
		Day (to 5:00pm)	Yes	\$ 150.00
		Night (6:30pm - 2.30am)	Yes	\$ 180.00
		Day and Night	Yes	\$ 280.00
		Hourly rate maximum 3 hours	Yes	\$ 50.00

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2025/2026 effective 1 July 2025		Note	Incl. GST	2025/2026
Cohuna Council Chambers/Community Meeting Room				
3 Hours - except for Non Profit Community Groups			Yes	\$ 55.00
More than 3 hours - except for Non Profit Community Groups			Yes	\$ 155.00
Kerang Memorial Hall				
Function Room	Hourly rate maximum 3 hours		Yes	\$ 45.00
	Day (to 5:00pm)		Yes	\$ 140.00
	Night (5.00pm-2.30am)		Yes	\$ 170.00
	Day and Night		Yes	\$ 270.00
Kerang, Koondrook and Cohuna Senior Citizens Rooms	Day (to 5:00pm)		Yes	\$ 135.00
	Night (6:30pm - 2.30am)		Yes	\$ 180.00
	Hourly rate maximum 3 hours		Yes	\$ 42.00
	Not-for-profit		Yes	No Charge
Special Fees				
	Cohuna RSL ANZAC Service		Yes	No Charge
	Kerang RSL ANZAC Service		Yes	No Charge
	Service Clubs inc U3A		Yes	No Charge
	Schools (per day)		Yes	\$ 130.00
	Trestle Hire per trestle - Other venues		Yes	\$ 16.00
	Plastic Chair Hire		Yes	\$ 2.80
	Community Groups - block of 5 booking to be used in 12 months of making initial booking		Yes	\$ 380.00
Bonds				
Bond	Refundable Deposit - no alcohol		No	No Charge
	Refundable Deposit - alcohol to be consumed		No	\$ 600.00
	Setting up chairs (per hour minimum booking)		No	\$ 100.00
Temporary Fencing				
Hire of Emergency Response Temporary Fencing	\$1 per panel (including feet and clamps) per week		Yes	\$ 1.00
Delivery, Installation and Removal of Temporary Fencing			Yes	Gannawarra Shire Policy 135 - Private Works
Rural Halls (Dingwall, Gannawarra, Koroop, Lake Charm, Murrabit & Myall) (Administered by Community Asset Committee of Council)				
Rural Halls (Dingwall, Gannawarra, Koroop, Lake Charm, Murrabit & Myall)	Hire range			\$15-\$150

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2025/2026 effective 1 July 2025		Note	Incl. GST	2025/2026
Landfill/Transfer Station				
Commercial Domestic Waste		per Tonne	Yes	\$ 165.00
Priority Waste - Category C		per Tonne	Yes	\$ 255.00
Priority Waste - Category D		per Tonne	Yes	\$ 255.00
Asbestos Waste		per Tonne	Yes	\$ 180.00
Industrial Waste/Building Rubble		per Tonne	Yes	\$ 230.00
Asphalt		per Tonne	Yes	\$ 120.00
Concrete		per Tonne	Yes	\$ 125.00
MISCELLANEOUS FEES AND CHARGES				
Mystic Park Cemetery Trust (For full range of fees please refer to Mystic Park Schedule of Fees provided by the Department of Health)				
Grave digging			Yes	\$ 880.00
Freedom of Information				
Photocopying Charges - A4 Black & White per page			No	\$ 0.20
Providing access other than photocopying			No	Reasonable Cost
Listening to or viewing a tape			No	Reasonable Cost
Making a written transcript out of tape			No	Reasonable Cost
Mail out to property owner on behalf of a third party				
Prepare and collate information			Yes	\$60.00 per hour
Print/Copy - A4 Black & White per page			Yes	\$ 0.20
Postage			Yes	At Cost
Quambatook Caravan Park (Administered by Community Asset Committee of Council)				
Quambatook Caravan Park - Off Peak				
Powered site per double per night				\$ 35.00
Unpowered site per double per night				\$ 25.00
Extra person (powered & unpowered)				\$ 10.00
Child - primary school age (powered & unpowered)				\$ 5.00
Child - preschool				No Charge
Cabin and bunkhouse per double				\$ 90.00
Cabin and bunkhouse per double - extra person				\$ 25.00
Cabin and bunkhouse per double - 7 days				\$ 420.00
Quambatook Caravan Park - Easter				
Powered site per person per night				\$ 25.00
Unpowered site per person per night				\$ 20.00
Cabin and bunkhouse per night (up to 6 people)				\$ 170.00
Child - primary school age (powered site)				\$ 10.00
Child - primary school age (unpowered site)				\$ 8.00
Child - preschool				No Charge

SCHEDULE OF DISCRETIONARY FEES AND CHARGES 2025/2026 effective 1 July 2025		Note	Incl. GST	2025/2026
Quambatook Caravan Park - Extras				
Ensuite (per night)			\$	5.00
Linen				Upon Request
Standpipe - Cohuna				
Standpipe water. 1 token = 1000 litres.		per token	No	\$ 3.30
Truck Wash				
Access key (available from Council's Customer Service Team)		per item	Yes	\$ 42.00
Water use		per minute	Yes	\$ 1.00
Electric Vehicle Charging station Kerang & Cohuna				
Electric Vehicle Charging cost		cents/kWh	Yes	\$ 0.40