

Draft Annual Budget 2023-24



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Disclaimer

The information contained in this document is for general guidance only. It is not professional advice and should not be used, relied upon or treated as a substitute for specific professional advice. Given the changing nature of laws, rules and regulations, and the inherent hazards of electronic communication, there may be delays, omissions or inaccuracies in information contained in this document.

The model budget, including financial statements, has been prepared in accordance with the requirements of the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020. While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

Mayor and CEO's Introduction

On behalf of the Councillors we are pleased to release the 2023-24 Budget to the Community. This budget builds on our Council Plan 2021-2025 vision which comprises the following five goals:

- Liveable & Healthy Community
- Diverse and Prosperous Economy
- Sustainable Environment
- Good Governance
- Our Commitment

As with most small rural shires, West Wimmera is extremely dependant on external funding via grants. Whether that be annual recurrent grants or competitive funding rounds, the Shire will continue to rely heavily on the assistance provided by these varied funding streams. Council gratefully acknowledges the continued support from both the Commonwealth and Victorian Governments in providing significant grant funding to enable Council to deliver its budget priorities to our Community. A detailed description of the grants received by Council can be found in section 4.1.4 of this document.

The rate increase included in the 2023/24 budget is within 3.50% rate cap, in line with the order by the Minister for Local Government under the Fair Go Rates System.

As Councillors and managers, it is our job to listen to community sentiment and understand your priorities. We have consistently heard that Council's services are valued by the community, and that Council also needs to be financially responsible and keep its rates as low as possible.

After extensive consultation with the community, Council adopted its 2021-25 Council Plan in October 2021. An Annual Plan has been compiled, identifying the initiatives of the Council Plan which Council intends to deliver in 2023-24. The Annual Plan has informed the development of the 2023-24 Budget, ensuring sufficient funding and resourcing has been allocated to achieve the actions and initiatives outlined in the Annual Plan.

A significant focus of this budget is on community projects and initiatives. Council has committed significant funds to match potential funding opportunities, with further funding committed to preparing 'shovel-ready' initiatives, to allow Council to capitalise on possible future opportunities.

With a clear emphasis placed on the renewal of large asset categories such as, roads, drainage and shire owned buildings, the budget will make a positive impact on meeting maintenance and renewal requirements of Council's assets.

This 2023/24 budget proposes a significant capital works program of \$11.71 million. The Council roads and infrastructure network remains on top of our capital work priority matrix with over \$5.75 million allocated towards upgrades, renewals and maintenance and for new road projects Council wide. The budget has focused to provide financial resources to maintain and renew buildings, structures and land.

West Wimmera Shire welcomes community comments and discussion on the budget and looks forward to implementing the various activities contained within it.



Cr. Tim Meyer
Mayor



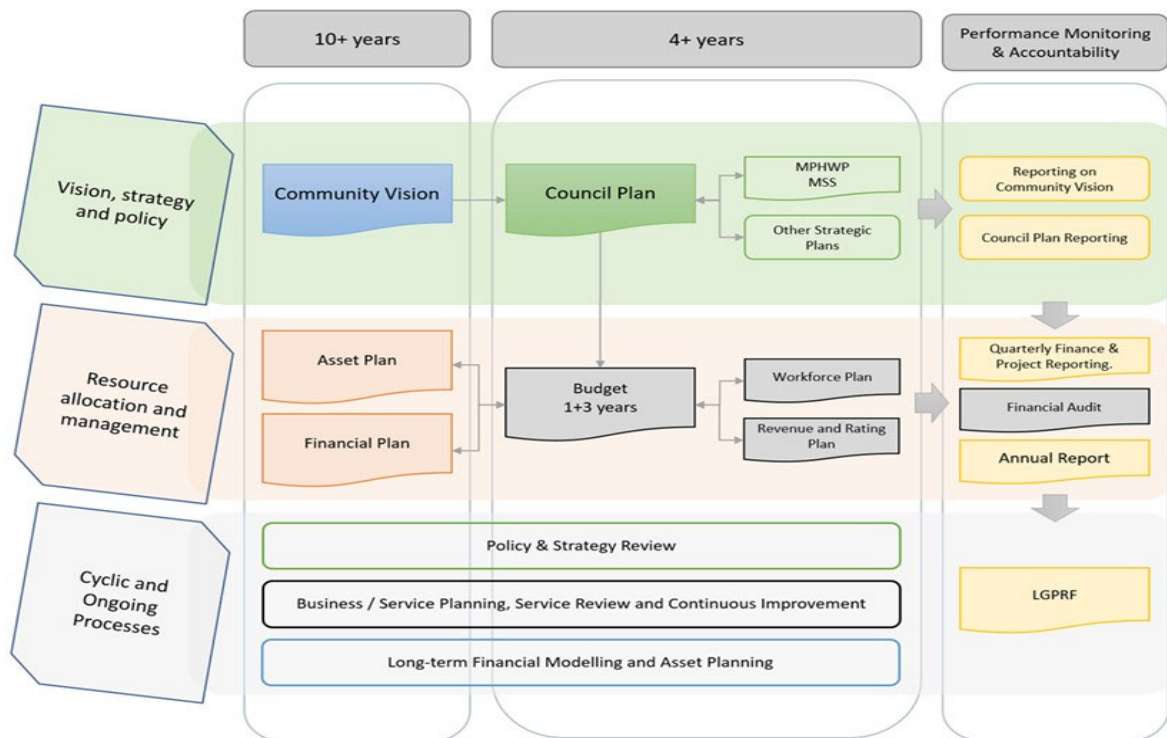
Mr. David Bezuidenhout
Chief Executive Officer

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 council's adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our Vision

Our West Wimmera communities are healthy, thriving, diverse, prosperous and self-sustaining, with regional and global connectivity

Our Values

Innovative

We will proactively respond to changes, are optimistic about our future and pursue continuous improvement in everything we do.

Accountable

We will be responsible, take ownership of our actions and are committed to good governance, excellence, transparency, achievement of goals and advocating for our community

United

We will do everything within our ability to encourage and form trusting relationships, to work together as one team to achieve our goals and advocate for "One West Wimmera"

Collaborative

We will actively and openly consult with you and work constructively with community organisations, agencies, the business community and other levels of government to our community's benefit.

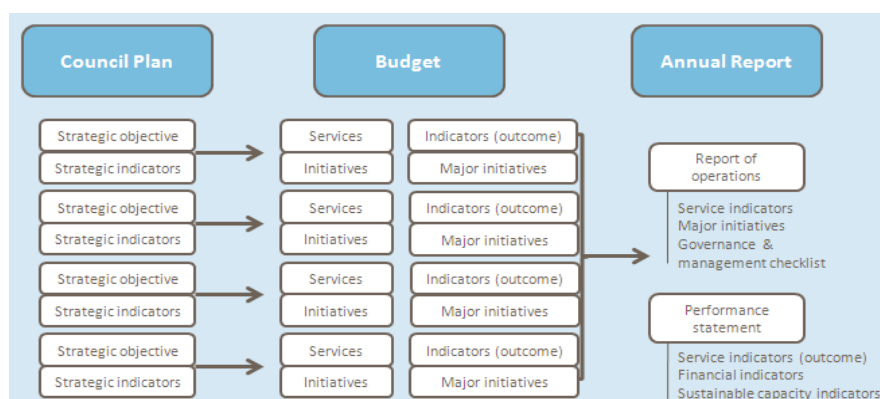
1.3 Five Goals

Council delivers activities and initiatives under 36 major service categories. Each contributes to the achievement of one of the five Goals as set out in the Council Plan for 2021-25 years. The following is a list of the five Goals as described in the Council Plan

Strategic Objective	Description
Goal 1	Liveable and Healthy Community
Goal 2	Diverse and Prosperous Economy
Goal 3	Sustainable Environment
Goal 4	Good Governance
Goal 5	Our Commitment

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, 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 Goal 1: Liveable and Healthy Community

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Aged and Disability Care Services	This service provides a range of home and community care services for the aged and disabled including home delivered meals, personal care,	<i>Inc</i>	665	756	660
		<i>Exp</i>	614	727	611
		<i>Surplus / (deficit)</i>	51	29	49
Events, Arts and Culture	This service provides a varied ongoing program of arts and cultural events and activities, plans and develops arts and cultural facilities and infrastructure and develops policies and strategies to facilitate art practice.	<i>Inc</i>	-	19	-
		<i>Exp</i>	32	135	275
		<i>Surplus / (deficit)</i>	(32)	(116)	(275)
Cemeteries	This service provides management of the Kaniva, Edenhope and Goroke cemeteries.	<i>Inc</i>	-	-	1
		<i>Exp</i>	1	1	2
		<i>Surplus / (deficit)</i>	(1)	(1)	(1)
Childcare	This service provides a range of children and childcare activities	<i>Inc</i>	3	251	262
		<i>Exp</i>	27	349	413
		<i>Surplus / (deficit)</i>	(24)	(98)	(151)
Pre School	This service provides a range of children pre-schools	<i>Inc</i>	250	610	819
		<i>Exp</i>	189	498	541
		<i>Surplus / (deficit)</i>	61	112	278
Community Development	This service provides various Council initiatives for community development including youth development and other programs	<i>Inc</i>	196	202	198
		<i>Exp</i>	447	486	461
		<i>Surplus / (deficit)</i>	(251)	(284)	(263)
Fire Prevention and Emergency Services	This service provides for essential monitoring and management of vegetation in fire risk areas and also for the funding of emergency service activities provided by Council.	<i>Inc</i>	3	5	3
		<i>Exp</i>	24	23	38
		<i>Surplus / (deficit)</i>	(21)	(19)	(35)
Libraries	This service provides public library services at Edenhope, Kaniva, Goroke and Harrow via a contribution to the Wimmera Regional Library Corporation.	<i>Inc</i>	-	0	-
		<i>Exp</i>	213	235	164
		<i>Surplus / (deficit)</i>	(213)	(235)	(164)
Maternal and Child Health	This service provides maternal and child health support to the community across various programs	<i>Inc</i>	413	419	348
		<i>Exp</i>	394	320	232
		<i>Surplus / (deficit)</i>	19	99	116

Regulatory Services	This service provides all management and enforcement of Council's Local Laws, including animal registration, control and enforcement.	<i>Inc</i>	37	161	81
		<i>Exp</i>	104	309	406
		<i>Surplus / (deficit)</i>	(67)	(147)	(325)
Stormwater Drainage	This service provides for maintenance works on Council's stormwater drainage network.	<i>Inc</i>	-	-	-
		<i>Exp</i>	289	85	214
		<i>Surplus / (deficit)</i>	(289)	(85)	(214)

Major Initiatives

Revised Community Strengthening Program to ensure programs, clubs and infrastructure are supported equitably across the shire.

Work with other sporting, education and health service providers to promote and deliver accessible healthy and active lifestyles programs.

Other Initiatives

Maintain supported playgroups across the shire.

Actively support Committees of Management in management of community facilities.

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Aquatic & Leisure Facilities	Utilisation	3.06	3.06	3.06
Animal Management	Health & Safety	0%	0%	0%
Food Safety	Health & Safety	100%	100%	100%
Libraries	Participation	12%	12%	12%
Maternal & Child Health	Participation - General	86%	96%	96%
Maternal & Child Health	Participation - Indigenous	100%	100%	100%
Waste Collection	Waste Diversion	21%	21%	21%

* refer to table at end of section 2.6 for information on the calculation of Service Performance Outcome Indicators

2.2 Goal 2: Diverse and Prosperous Economy

To achieve this objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Aerodrome	This service provides maintenance of the Edenhope Aerodrome	<i>Inc</i>	1	-	1
		<i>Exp</i>	10	2	10
		<i>Surplus/ (deficit)</i>	(9)	(2)	(9)
Buildings	This service provides statutory building services to Council and the Community including processing of building permits, investigations of complaints and non compliant works.	<i>Inc</i>	45	38	42
		<i>Exp</i>	135	226	350
		<i>Surplus/ (deficit)</i>	(90)	(188)	(308)
Buildings and Property	This service provides for management and maintenance of Council's building portfolio	<i>Inc</i>	194	15	25
		<i>Exp</i>	104	513	330
		<i>Surplus/ (deficit)</i>	90	(498)	(305)
CEO Office	This service provides executive leadership and support to Council, and co-ordinates advocacy programs on behalf of the West Wimmera Community	<i>Inc</i>	1	1	1
		<i>Exp</i>	570	425	469
		<i>Surplus/ (deficit)</i>	(569)	(424)	(468)
Depot, Plant & Fleet Operations	This service provides Council with infrastructure management services, including works, engineering, contract management and inventory and stores control activities. It also includes Plant maintenance costs and all costs and income associated with plant usage.	<i>Inc</i>	108	113	126
		<i>Exp</i>	1,746	1,897	1,774
		<i>Surplus/ (deficit)</i>	(1,638)	(1,784)	(1,648)
Human Resources	This service provides the recruitment, training and performance evaluation of Council staff.	<i>Inc</i>	-	7	-
		<i>Exp</i>	285	378	393
		<i>Surplus/ (deficit)</i>	(285)	(371)	(393)

Planning	This service provides statutory planning services to Council and the community including processing of planning permits, investigations of complaints and illegal works.	<i>Inc</i>	33	108	42
		<i>Exp</i>	387	287	492
		<i>Surplus/ (deficit)</i>	(354)	(179)	(450)
Roads	This service provides for all maintenance and operational works undertaken on Council's roads, bridges and footpath network. It includes the contract works Council undertakes for VicRoads on state roads within the municipal boundaries.	<i>Inc</i>	3,939	3,904	4,028
		<i>Exp</i>	4,139	4,008	4,611
		<i>Surplus/ (deficit)</i>	(200)	(104)	(583)

Major Initiatives

Implement the findings of the planning review through an amendment to the West Wimmera Planning Scheme.

Construction of new Lions Park, Edenhope Toilet facility with access if budget approval given by Council and successful with grant application.

Other Initiatives

Implement Council's actions from Tourism Strategy.

Actively participate in regional tourism planning and promotional campaigns.

Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Roads*	Satisfaction	54	55	55
Statutory Planning*	Decision making	0%	0%	0%

* refer to table at end of section 2.6 for information on the calculation of Service Performance Outcome Indicators

2.3 Goal 3: Sustainable Environment

To achieve this objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	2021/22	2022/23	2023/24
		Actual \$'000	Forecast \$'000	Budget \$'000
Parks and Reserves	This service provides maintenance and management of all parks and gardens across Council.	<i>Inc</i>	-	-
		<i>Exp</i>	512	634
		<i>Surplus/ (deficit)</i>	(512)	(634)
Tourism	This service promotes West Wimmera Shire's natural attractions and provides facilities for visitors to our region.	<i>Inc</i>	1	-
		<i>Exp</i>	140	84
		<i>Surplus/ (deficit)</i>	(140)	(84)
Waste Management	This service provides for waste management solutions, including kerbside pickup, disposal and transfer station sites.	<i>Inc</i>	93	690
		<i>Exp</i>	822	995
		<i>Surplus/ (deficit)</i>	(729)	(305)

Major Initiatives

Glass waste collection to commence 2023/24

Lake Wallace weeds management program / Boat Ramp Extension

Other Initiatives

Promote alternative and sustainable energy projects in the shire including installation and management of EV charger sites.

Explore opportunities to define, scope and develop a Wetlands Centre of Excellence.

Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Roads*	Satisfaction	54	55	55
Statutory Planning*	Decision making	0%	0%	0%

* refer to table at end of section 2.6 for information on the calculation of Service Performance Outcome Indicators

2.4 Goal 4: Good Governance

To achieve this objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Customer Service	This service provides the main point of interaction between Council and the community. Services include over the counter advice, receipting, and administrative support to Council.	<i>Inc</i>	20	25	21
		<i>Exp</i>	418	478	455
		<i>Surplus/ (deficit)</i>	(398)	(453)	(434)
Elected Members	This service provides for leadership from and support to the community's elected leaders.	<i>Inc</i>	6	0	-
		<i>Exp</i>	173	206	225
		<i>Surplus/ (deficit)</i>	(167)	(206)	(225)
Finance & Rates	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, payment of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	<i>Inc</i>	4,735	4,415	4,358
		<i>Exp</i>	776	886	853
		<i>Surplus/ (deficit)</i>	3,959	3,529	3,505
Governance	This service provides support and oversight to Council operations including the conduct of Council meetings. The Governance service also covers such items as customer satisfaction monitoring.	<i>Inc</i>	-	0	-
		<i>Exp</i>	37	255	151
		<i>Surplus/ (deficit)</i>	(37)	(255)	(151)
Information Technology	This service is responsible for the provision of information management services to Council and the community, including hardware and software solutions to enable Council to undertake its desired activities and to provide contact methodologies for our community.	<i>Inc</i>	-	0	-
		<i>Exp</i>	472	534	540
		<i>Surplus/ (deficit)</i>	(472)	(534)	(540)
Corporate Services	This service provides management and administration support to the corporate area of Council and includes the Risk Management and Occupational Health and Safety functions.	<i>Inc</i>	14	-	545
		<i>Exp</i>	772	462	340
		<i>Surplus/ (deficit)</i>	(758)	(462)	205
Records Management	This service is responsible for providing and maintaining accurate and up to date record keeping facilities and archives.	<i>Inc</i>	-	-	-
		<i>Exp</i>	188	225	210
		<i>Surplus/ (deficit)</i>	(188)	(225)	(210)

Major Initiatives

Implementation of Project Management Framework

Implementation of Records Management System

Other Initiatives

Review & Update the Business Continuity Plan

Implement the West Wimmera Shire Council Revenue and Rating Strategy.

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance	Satisfaction	58	58	58

* refer to table at end of section 2.6 for information on the calculation of Service Performance Outcome Indicators

2.5 Goal 5: Our Commitment

Goal 5 is not linked to any specific Council service areas. It is, instead, an overarching commitment by Council to proactively drive and live our values: Innovative, Accountable, United and Collaborative.

2.6 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
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Goal 1: Liveable and Healthy Community	(1,421)	3,313	1,892
Goal 2: Diverse and Prosperous Economy	(5,858)	12,623	6,765
Goal 3: Sustainable Environment	(743)	1,433	690
Goal 4: Good Governance	1,230	3,694	4,924
Goal 5: Our Commitment			
Total	(6,792)	17,369	9,347
Expenses added in:			
Depreciation	7,864		
Finance costs	-		
Others	-		
Surplus/(Deficit) before funding sources	(14,656)		
Funding sources added in:			
Rates and charges revenue	8,618		
Waste charge revenue	699		
Capital Grants	5,655		
Total funding sources	14,972		
Operating surplus/(deficit) for the year	316		

3. Financial Statements

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

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 2027

		Forecast	Budget	Projections		
		Actual				
		2022/23	2023/24	2024/25	2025/26	2026/27
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue						
Rates and charges	4.1.1	8,189	8,618	8,877	9,054	9,235
Statutory fees and fines	4.1.2	138	129	135	142	149
User fees	4.1.3	594	545	586	630	677
Grants - operating	4.1.4	6,227	10,926	9,685	9,750	9,816
Grants - capital	4.1.4	10,275	5,655	6,786	7,125	7,482
Contributions - monetary	4.1.5	100	25	10	10	10
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		145	100	102	104	106
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	4.1.6	384	1,634	1,700	1,710	1,725
Total income / revenue		26,052	27,632	27,881	28,525	29,200
Expenses						
Employee costs	4.1.7	9,878	9,806	10,149	10,504	10,872
Materials and services	4.1.8	8,108	9,142	9,185	9,277	9,370
Depreciation	4.1.9	7,864	7,864	8,021	8,182	8,345
Amortisation - intangible assets	4.1.10	-	-	-	-	-
Amortisation - right of use assets	4.1.11	-	-	-	-	-
Bad and doubtful debts - allowance for impairment losses		-	25	-	-	-
Borrowing costs		-	-	-	-	-
Finance costs - leases		-	-	-	-	-
Other expenses	4.1.12	273	479	571	681	794
Total expenses		26,123	27,316	27,927	28,644	29,381
Surplus/(deficit) for the year		(71)	316	(46)	(119)	(181)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods						
(detail as appropriate)		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive result		(71)	316	(46)	(119)	(181)

Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		15,623	15,101	15,479	15,865	16,262
Trade and other receivables		613	585	594	603	612
Other financial assets		-	-	-	-	-
Inventories		220	222	224	227	229
Prepayments		-	-	-	-	-
Non-current assets classified as held for sale		-	-	-	-	-
Other assets		393	385	395	404	415
Total current assets	4.2.1	16,849	16,293	16,691	17,099	17,517
Non-current assets						
Trade and other receivables		140	140	140	140	140
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		546	546	546	546	546
Property, infrastructure, plant & equipment		226,740	229,007	231,297	233,610	235,947
Right-of-use assets	4.2.4	-	-	-	-	-
Investment property		-	-	-	-	-
Intangible assets		-	-	-	-	-
Total non-current assets	4.2.1	227,426	229,693	231,983	234,296	236,633
Total assets		244,275	245,987	248,675	251,396	254,150
Liabilities						
Current liabilities						
Trade and other payables		1,007	995	1,015	1,035	1,056
Trust funds and deposits		125	125	125	125	125
Unearned income/revenue		-	-	-	-	-
Provisions		2,184	2,293	2,408	2,528	2,655
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.4	19	19	20	22	22
Total current liabilities	4.2.2	3,335	3,432	3,568	3,710	3,858
Non-current liabilities						
Provisions		187	195	205	215	226
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.4	-	-	-	-	-
Total non-current liabilities	4.2.2	187	195	205	215	226
Total liabilities		3,522	3,627	3,773	3,925	4,083
Net assets		240,753	242,359	244,902	247,470	250,067
Equity						
Accumulated surplus		42,081	42,397	42,351	42,232	42,052
Reserves		198,672	199,962	202,551	205,238	208,015
Total equity		240,753	242,359	244,902	247,470	250,067

Statement of Changes in Equity
For the four years ending 30 June 2027

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2023 Forecast Actual					
Balance at beginning of the financial year		240,753	42,081	193,539	5,133
Surplus/(deficit) for the year		(71)	(71)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(2,677)	-	2,677
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		240,682	39,333	193,539	7,810
2024 Budget					
Balance at beginning of the financial year		240,682	39,333	193,539	7,810
Surplus/(deficit) for the year		316	316	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(125)	-	125
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year	4.3.2	240,998	39,524	193,539	7,935
2025					
Balance at beginning of the financial year		240,998	39,524	193,539	7,935
Surplus/(deficit) for the year		(46)	(46)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(105)	-	105
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		240,952	39,373	193,539	8,040
2026					
Balance at beginning of the financial year		240,952	39,373	193,539	8,040
Surplus/(deficit) for the year		(119)	(119)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(100)	-	100
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		240,833	39,154	193,539	8,140
2027					
Balance at beginning of the financial year		240,833	39,154	193,539	8,140
Surplus/(deficit) for the year		-	(181)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(100)	-	100
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		240,833	38,874	193,539	8,240

Statement of Cash Flows

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections 2024/25 \$'000 2025/26 \$'000 2026/27 \$'000		
	Notes	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		7,780	8,187	8,433	8,601	8,773
Statutory fees and fines		138	129	135	142	149
User fees		594	545	586	630	677
Grants - operating		6,227	10,926	9,685	9,750	9,816
Grants - capital		8,734	4,807	5,768	6,057	6,359
Contributions - monetary		100	25	10	10	10
Interest received		95	95	95	95	95
Dividends received		-	-	-	-	-
Trust funds and deposits taken		-	-	-	-	-
Other receipts		289	1,539	1,605	1,615	1,630
Net GST refund / payment		974	980	985	985	990
Employee costs		(9,878)	(9,806)	(10,149)	(10,504)	(10,872)
Materials and services		(8,108)	(9,142)	(9,185)	(9,277)	(9,370)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(225)	(200)	(185)	(190)	(185)
Net cash provided by/(used in) operating activities	4.4.1	6,719	8,085	7,783	7,914	8,074
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(8,220)	(8,426)	(8,636)	(8,722)	(8,766)
Proceeds from sale of property, infrastructure, plant and equipment		150	150	135	150	135
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Loans and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(8,070)	(8,276)	(8,501)	(8,572)	(8,631)
Cash flows from financing activities						
Finance costs		-	-	-	-	-
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		-	-	-	-	-
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	-	-	-	-	-
Net increase/(decrease) in cash & cash equivalents		(1,351)	(191)	(718)	(659)	(558)
Cash and cash equivalents at the beginning of the financial year		17,197	15,846	15,656	14,938	14,279
Cash and cash equivalents at the end of the financial year		15,846	15,656	14,938	14,279	13,721

Statement of Capital Works
For the four years ending 30 June 2027

	NOTES	Forecast Actual	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Land improvements		40	-	25	25	25
Total land		40	-	25	25	25
Buildings		-	517	530	543	557
Heritage buildings		-	-	-	-	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		-	517	530	543	557
Total property		40	517	555	568	582
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		1,253	1,431	1,250	1,300	1,350
Fixtures, fittings and furniture		-	30	50	50	50
Computers and telecommunications		85	-	50	50	50
Library books		-	-	-	-	-
Total plant and equipment		1,338	1,461	1,350	1,400	1,450
Infrastructure						
Roads		7,810	9,182	7,206	7,285	7,785
Bridges		155	-	-	-	-
Footpaths and cycleways		175	141	125	130	135
Drainage		60	60	60	60	60
Recreational, leisure and community facilities		-	-	-	-	-
Waste management		-	-	50	50	50
Parks, open space and streetscapes		135	35	50	50	50
Aerodromes		-	-	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		2,371	313	-	-	-
Total infrastructure		10,706	9,731	7,491	7,575	8,080
Total capital works expenditure	4.5.1	12,084	11,709	9,396	9,543	10,111
Represented by:						
New asset expenditure		604	585	470	477	506
Asset renewal expenditure		8,459	8,196	6,577	6,680	7,078
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		3,021	2,927	2,349	2,386	2,528
Total capital works expenditure	4.5.1	12,084	11,709	9,396	9,543	10,111
Funding sources represented by:						
Grants		9,248	5,655	6,786	7,125	7,482
Contributions		1,028	740	1,360	1,368	1,380
Council cash		1,809	5,314	1,250	1,050	1,250
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	12,084	11,709	9,396	9,543	10,112

Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	9,878	9,806	10,149	10,504	10,872
Employee costs - capital	1,025	981	1,015	1,050	1,087
Total staff expenditure	10,903	10,787	11,164	11,555	11,959
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	109.20	113.25	113.25	113.25	113.25
Total staff numbers	109.20	113.25	113.25	113.25	113.25

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		
	2023/24				
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset Management	5,756	5,065	576	115	-
City Services	-	-	-	-	-
Community Services	1,674	670	753	251	-
Corporate Services	1,627	1,302	325	-	-
Culture and Leisure	-	-	-	-	-
Environment and Amenity	289	289	-	-	-
Strategy and Governance	532	532	-	-	-
Total permanent staff expenditure	9,878	7,857	1,654	366	-
Other employee related expenditure	-	-	-	-	-
Capitalised labour costs	1,025	-	-	-	-
Total expenditure	10,903				

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		
	2023/24				
Asset Management	59.51	48.37	6.00	2.00	-
City Services	-	-	-	-	-
Community Services	31.57	12.00	15.00	5.00	-
Corporate Services	15.37	10.00	5.00	-	-
Culture and Leisure	-	-	-	-	-
Environment and Amenity	-	-	-	-	-
Strategy and Governance	6.80	4.00	3.00	-	-
Total staff	113.25	74.37	29.00	7.00	-

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2027**

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
CEO Office				
Permanent - Full time	335	347	359	372
Women	75	78	81	84
Men	260	269	278	288
Persons of self-described gender	0	0	0	0
Total CEO Office	335	347	359	372
Directorate - Corporate & Community Services				
Permanent - Full time	2,100	2,174	2,250	2,329
Women	1,459	1,510	1,563	1,617
Men	642	664	687	711
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,605	1,661	1,719	1,780
Women	1,587	1,643	1,700	1,760
Men	18	18	19	20
Persons of self-described gender	0	0	0	0
Total Directorate - Corporate & Community Services	3,705	3,835	3,969	4,108
Directorate - Infrastructure Development & Works				
Permanent - Full time	5,071	5,248	5,432	5,622
Women	961	995	1,030	1,066
Men	4,110	4,253	4,402	4,556
Persons of self-described gender				
Permanent - Part time	695	718	744	770
Women	376	389	403	417
Men	319	329	341	352
Persons of self-described gender				
Total Directorate - Infrastructure Development & Works	5,766	5,967	6,176	6,392
Casuals, temporary and other expenditure	0	0	0	0
Capitalised labour costs				
Total staff expenditure	9,806	10,149	10,504	10,872

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
CEO Office				
Permanent - Full time	2.00	2.00	2.00	2.00
Women	1.00	1.00	1.00	1.00
Men	1.00	1.00	1.00	1.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Total CEO Office	2.00	2.00	2.00	2.00
Directorate - Corporate & Community Services				
Permanent - Full time	22.00	22.00	22.00	22.00
Women	17.00	17.00	17.00	17.00
Men	5.00	5.00	5.00	5.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time	36.40	36.40	36.40	36.40
Women	29.00	29.00	29.00	29.00
Men	7.40	8.00	8.00	8.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Total Directorate Corporate & Community Services	58.40	58.40	58.40	58.40
Directorate - Infrastructure Development & Works				
Permanent - Full time	32.00	32.00	32.00	32.00
Women	10.00	10.00	10.00	10.00
Men	22.00	22.00	22.00	22.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time	20.85	20.85	20.85	20.85
Women	4.65	4.65	4.65	4.65
Men	16.20	16.20	16.20	16.20
Persons of self-described gender	0.00	0.00	0.00	0.00
Total Directorate - Infrastructure Development & Works	52.85	52.85	52.85	52.85
Total staff numbers	113.25	113.25	113.25	113.25

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.50% in line with the rate cap.

This will raise total rates and charges for 2023/24 to \$7,421K

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

	2022/23	2023/24	Change	%
	Forecast Actual	Budget		
	\$'000	\$'000	\$'000	
General rates*	7,170	7,421	251	3.50%
Municipal charge*	473	493	20	4.32%
Waste management charge	534	690	156	29.11%
Special rates and charges	20	14	6	-30.00%
Total rates and charges	8,197	8,618	421	5.14%

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

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

Type or class of land	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
General rate for rateable properties	0.1279500	0.1198100	-6.36%

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

Type or class of land	2022/23	2023/24	Change	%
	\$'000	\$'000	\$'000	
General	7,170	7,421	251	3.50%
Total amount to be raised by general rates	7,170	7,421	251	3.50%

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

Type or class of land	2022/23 Number	2023/24 Number	Change Number	%
General	4,762	4,771	9	0.19%
Total number of assessments	4,762	4,771	9	0.19%

4.1.1(e) The basis of valuation to be used is the CIV as applicable for FY 2023-24

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
General	5,597,790	6,194,231	596,441	10.65%
Total value of land	5,597,790	6,194,231	596,441	10.65%

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 2022/23 \$	Per Rateable Property 2023/24 \$	Change \$	%
Municipal	161	166	5	3.23%

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

Type of Charge	2022/23 \$	2023/24 \$	Change \$	%
Municipal	475	493	18	3.79%

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 Service 2022/23 \$	Per Service 2023/24 \$	Change \$	%
Urban 120 litre bin collection	336	348	12	3.57%
Rural 120 litre bin collection	324	374	50	15.43%
Commercial 240 litre bin collection	436	458	22	5.05%
Urban 120 litre Glass bin collection	-	55	55	100.00%

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	2022/23 \$	2023/24 \$	Change \$	%
Urban 120 litre bin collection	450,000	466,320	16,320	3.63%
Rural 120 litre bin collection	65,000	75,174	10,174	15.65%
Commercial 240 litre bin collection	71,000	74,654	3,654	5.15%
Glass Disposal Bins	-	73,700	73,700	100.00%
Total	586,000	689,848	103,848	17.72%

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

	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
General Rates	7,162	7,421	259	3.62%
Municipal Charge	473	493	20	4.23%
Waste Management Charge	586	690	104	17.75%
Total Rates and charges	8,221	8,604	383	4.66%

4.1.1(l) Fair Go Rates System Compliance

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

	2022/23	2023/24
Total Rates	\$7,634,996	\$7,912,804
Number of rateable properties	4762	4771
Base Average Rate	\$1,603.32	\$1,658.52
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$1,603.31	\$1,658.53
Maximum General Rates and Municipal Charges Revenue	\$7,634,996	\$7,912,804
Budgeted General Rates and Municipal Charges Revenue	\$7,634,996	\$7,914,804
Budgeted Supplementary Rates	\$0	\$0
Budgeted Total Rates and Municipal Charges Revenue	\$7,634,996	\$7,914,804

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 (2023/24: estimated \$6,158,000)
- 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.

4.1.2 Statutory fees and fines

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000		Change \$'000	%
Animal Management Fee	34	30	-	4	-11.76%
Building Fees	46	42	-	4	-8.70%
Town planning fees	39	40		1	2.56%
Permits	17	15	-	2	-11.76%
Others	2	2		-	0.00%
Total statutory fees and fines	138	129	-	9	-6.52%

4.1.3 User fees

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000		Change \$'000	%
Community services user charges	321	305	-	16	-4.98%
Refuse disposal fees	43	40	-	3	-6.98%
User charges	18	15	-	3	-16.67%
Caravan park fees	26	30		4	15.38%
Other fees and charges	186	155	-	31	-16.67%
Total user fees	594	545	-	49	-8.25%

4.1.4 Grants

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

Grant Types	Forecast	Budget	Change	
	2022-23	2023-24		
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	11,730	11,102 -	628	-5.35%
State funded grants	8,180	5,479 -	2,701	-33.02%
Total grants received	19,910	16,581 -	3,329	
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	6,784	6,783 -	1	-0.01%
Commonwealth Home Support Program	362	359 -	3	-0.83%
Recurrent - State Government				
Fire Services Levy Implementation Grant	45	- -	45	-100.00%
Aged care	163	163	-	0.00%
Public health	6	6	-	0.00%
Maternal and child health	348	348	-	0.00%
Child and youth services	754	754	-	0.00%
Pest and weed control funding	75	75	-	0.00%
Victorian Apprenticeship Recovery Package (VARP)	40	40	-	0.00%
Total recurrent grants	8,577	8,528 -	49	-0.57%
Non-recurrent - Commonwealth Government				
Non-recurrent - State Government				
Apsley Netball Tennis courts lighting upgrade	556	- -	556	-100.00%
Edenhope Equine facility	250	- -	250	-100.00%
Harrow Netball Tennis courts	556	- -	556	-100.00%
Edenhope Football club*	1,590	- -	1,590	-100.00%
Enabling tourism - destination Harrow*	207	- -	207	-100.00%
Enabling tourism - destination Serviceton Railway*	85	- -	85	-100.00%
Project - West Wimmera Regional Cabins	1,125	1,125	-	0.00%
Operational Roads Maintenance	-	1,273	1,273	100.00%
Total non-recurrent grants	4,368	2,398 -	1,970	
Total operating grants	12,945	10,926 -	2,019	
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,528	1,528	-	0.00%
Local Roads and Community Infrastructure	3,056	1,528 -	1,528	-50.00%
Total recurrent grants	4,584	3,056 -	1,528	-33.33%
Non-recurrent - Commonwealth Government				
Edenhope Aerodrome upgrade	-	135	135	100%
Mooree Rd Ch. 3400 - Ch. 4560 x 6.2m seal	-	216	216	100%
Mooree Rd Ch. 7600 - Ch. 9840 x 6.2m seal	-	553	553	100%

Non-recurrent - State Government

Heavy Vehicle Safety & Productivity Program	586	- -	586	-100%
Fire Access Road Subsidy Scheme	20	- -	20	-100%
Project - West Wimmera Regional Cabins	375	252 -	123	-33%
Project - Edenhope Caravan Park	1,400	- -	1,400	-100%
Project - Edenhope Aerodrome Upgrade	-	220	220	100%
Project - Edenhope Caravan Park Amenities & Landscaping	-	525	525	100%
Project - Edenhope Kinder/Childcare Landscaping	-	65	65	100%
Project - Edenhope Kindergarten Renovation	-	308	308	100%
`	-	300	300	100%
Project - Lake Wallace Strategy	-	25	25	100%
Total non-recurrent grants	2,381	2,599	218	
Total capital grants	6,965	5,655 -	1,310	
Total Grants	19,910	16,581 -	3,329	

**subject to successful funding application*

Operating grants have been budgeted in accordance with the budget announcements and Federal recurrent financial assistance grants is estimated to remain at previous years levels as well as the recurring CHSP

The major change in the capital grants are primarily linked to reduction in Local Roads and Community Infrastructure Program which is estimated at 50% of prior years funding at \$1.528 Million. A list of capital project and their estimated non-recurrent capital grants has been provided in the schedule

4.1.5 Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023-24 \$'000		Change \$'000	%
Monetary	100	25 -		75	-75.00%
Total contributions	100	25 -		75	-75.00%

These monetary contributions are estimated from expected community groups and individuals from the community towards proposed projects.

4.1.6 Other income

	Forecast Actual 2022/23 \$'000	Budget 2023-24 \$'000		Change \$'000	%
Interest	100	100		-	0.00%
Reimbursements	1,375	1,486		111	8.07%
Investment property rental	9	10		1	11.11%
Other income	137	138		1	0.73%
Total other income	1,621	1,734		113	6.97%

Other income is anticipated to be \$1.73million and is very consistent with 2022-23 forecast actuals. It is estimated that certain in progress works will get reimbursed. Reimbursements for roadworks are expected to total \$1.486 million.

4.1.7 Employee costs

	Forecast Actual 2022/23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Wages and salaries	8,615	8,428	(187)	-2.17%
WorkCover	208	292	84	40.38%
Superannuation	981	927	(54)	-5.50%
Fringe Benefit Tax	74	74	-	0.00%
Provisions	-	85	-	-
Total employee costs	9,878	9,806	(72)	-0.73%

The employee costs are estimated on actual planned activity and FTEs for the next financial year with an allowance of 11% for superannuation and WorkCover based on actual quote obtained

4.1.8 Materials and services

	Forecast Actual 2022/23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Contract payments	5,560	5,888	328	5.90%
Plant and equipment maintenance	573	589	16	2.79%
Utilities	355	479	124	34.93%
Office administration	58	95	37	63.79%
Information technology	490	638	148	30.20%
Insurance	533	759	226	42.40%
Consultants	493	469	24	-4.87%
Other materials and services	46	225	179	389.13%
Total materials and services	8,108	9,142	1,034	12.75%

Most of the Materials and Services has been budgeted in accordance with the level of activity across business units.

4.1.9 Depreciation

	Forecast Actual 2022/23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Property	588	588	-	0.00%
Plant & equipment	723	723	-	0.00%
Infrastructure	6,553	6,553	-	0.00%
Total depreciation	7,864	7,864	-	0.00%

4.1.12 Other expenses

	Forecast Actual 2022/23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Councillors' allowances	190	196	6	3.16%
Operating lease rentals	12	15	3	25.00%
Auditor remuneration - VAGO	12	12	-	0.00%
Auditor remuneration - other	40	63	23	57.50%
Legal Costs	-	130	130	100.00%
Other	19	63	44	231.58%
Total other expenses	273	479	206	75.46%

4.2 Balance Sheet

4.2.1 Assets

4.2.1.1 Cash and Cash Equivalents

	Forecast Actual 2022/23 \$000	Budget 2023/24 \$000	Change \$000	%
Cash and Cash Equivalents	15,623	15,101	(522)	-3.34%

4.2.1.2 Property, Infrastructure Plant and Equipment

	Forecast Actual 2022/23 \$000	Budget 2023/24 \$000	Change \$000	%
Property, Infrastructure Plant and Equipment	226,740	229,007	2,267	1.00%

4.2.4 Leases by category

As a result of the introduction of *AASB 16 Leases*, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast Actual 2022/23 \$	Budget 2023/24 \$
Right-of-use assets		
Plant & Equipment - Photocopiers	12,784	14,064
Total right-of-use assets	12,784	14,064
Lease liabilities		
Current lease Liabilities		
Plant & Equipment - Photocopiers	12,784	14,064
Total current lease liabilities	12,784	14,064
Total lease liabilities	12,784	14,064

4.3 Statement of changes in Equity

4.3.1 Reserves

Reserves Category	Opening Balance \$000	Transfer to \$000	Transfer From \$000	Closing Balance \$000
Plant Replacement Reserve	844		73	771
Quarry Restoration Reserve	125		4	121
Capital Improvement Reserve	329		6	323
Rates Revaluation Reserve	399		-	399
Elections Reserve	55		20	35
Carried Forward Projects	1,100	2,409		3,509
	2,852	2,409	103	5,158

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	2,450	2,365	- 85	-3.47%
Plant and equipment	1,368	1,689	321	23.46%
Infrastructure	7,430	7,656	226	3.04%
Total	11,248	11,710	462	4.11%

	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources			
			Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	2,365	975	1,390	-	-	1,233	5	1,127	-
Plant and equipment	1,689	333	1,356	-	-	-	277	1,412	-
Infrastructure	7,656	201	5,363	1,541	-	4,422	-	3,111	-
Total	11,710	1,509	8,109	1,541	-	5,655	282	5,650	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Shoulder Resheeting - Councilwide	751	-	500	-	-	400	-	351	-
Resheeting - Councilwide	1,790	-	1,490	-	-	1,078	-	712	-
Goroke Harrow Rd Ch. 5900 - Ch. 7700 x 6.2m	79	-	79	-	-	79	-	-	-
Murrawong Rd Ch. 4920 - Ch. 7160 x 6.0m	99	-	99	-	-	99	-	-	-
Minimay Frances Rd Ch. 25830 - Ch. 26760 x 6.0m	41	-	41	-	-	41	-	-	-
Broughton Rd/Miram West Rd Intersection - Reconstruction	30	30	-	-	-	30	-	-	-
Minimay Frances Rd Ch 6265 - Ch 6645 x 5.2m - Reconstruction	119	-	119	-	-	119	-	-	-
Yearinga Rd Ch 2826 - Ch 3651 x 6.0m - Reconstruction	297	-	297	-	-	297	-	-	-
Reseals - Councilwide	1,200	-	1,200	-	-	864	-	336	-
Mooree Rd Ch. 3400 - Ch. 4560 x 6.2m - Reconstruction	432	-	216	216	-	293	-	139	-
Mooree Rd Ch. 7600 - Ch. 9840 x 6.2m - Reconstruction	833	-	417	417	-	566	-	267	-
Kadnook - Connewirricoo Rd. reconstruction & Widening Ch. 5300 - Ch. 7350 x 6.2m	90	-	90	-	-	-	-	90	-
Kadnook Connewirricoo Rd Ch. 7350 - Ch. 9600 x 6.2m	99	-	99	-	-	-	-	99	-
Ullswater Mortat Rd. Ch 5930 - Ch 6710 x 6.2m seal & Ch 6710 - Ch 7575 x 6.2m	72	-	72	-	-	-	-	72	-
Serviceton South Road Ch. 3240 - Ch. 3945 x 4.0m	20	-	20	-	-	-	-	20	-
Edinburgh Rd , Mollison St - Wilson St., Parking Lane Const.	13	-	13	-	-	-	-	13	-
South Lillimur Rd Ch 21640 - Ch 22540 x 4.2m Reconstruction	227	-	227	-	-	-	-	227	-
Compston St Parking Lane, Barrack to Church st. Reconstruction	29	-	-	29	-	-	-	29	-
Disabled parking - Kaniva in front of IGA - subject to scoping	50	50	-	-	-	-	-	50	-
Linemarking - Councilwide	20	-	20	-	-	-	-	20	-
Street Lighting - Councilwide	10	-	10	-	-	-	-	10	-
Bridges									
	-	-	-	-	-	-	-	-	-
Footpaths and Cycleways									
Replacement of Footpaths failed sections	20	-	20	-	-	-	-	20	-
Webb St, Kaniva, Roach st - Budjik st	48	48	-	-	-	-	-	48	-
Elizabeth St, Edenhope, Sydney Rd - MacQuarie St (Innovation Platform)	73	73	-	-	-	-	-	73	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Kerbs & Channels									
Replacement of Kerbs & Channels failed sections	45	-	45	-	-	-	-	45	
Phillips St, Kaniva, Madden St to Farmers St. Design Only	50	-	50	-	-	-	-	50	
	-	-	-	-	-	-	-	-	-
Drainage									
	-	-	-	-	-	-	-	-	-
Recreational, Leisure & Community Facilities									
	-	-	-	-	-	-	-	-	-
Waste Management									
	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes									
Band Park Toilets and access	240	-	240	-	-	-	-	240	
Edenhope Lions Park Toilet Block & Playground	400	-	-	400	-	300	-	100	
Lake Wallace Strategy	75	-	-	75	-	25	-	50	
	-	-	-	-	-	-	-	-	-
Aerodromes									
Edenhope Aerodrome Upgrade	405			405		355		50	
Off Street Car Parks									
	-	-	-	-	-	-	-	-	-
Other Infrastructure									
	-	-	-	-	-	-	-	-	-
TOTAL INFRASTRUCTURE	7,656	201	5,363	1,541	-	4,422	-	3,111	-
TOTAL NEW CAPITAL WORKS	11,710	1,509	8,109	1,541	-	5,655	282	5,650	-

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2025, 2026 & 2027**

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Buildings	405	0	0	0	405	405	355	0	50	0
Building improvements	112	0	112	0	0	112	0	0	112	0
Total Buildings	517	0	112	0	405	517	355	0	162	0
Total Property	517	0	112	0	405	517	355	0	162	0
Plant and Equipment										
Plant, machinery and equipment	1,326	0	1,326	0	0	0	277	0	1,382	0
Fixtures, fittings and furniture	30	0	30	0	0	0	0	0	30	0
Total Plant and Equipment	1,356	0	1,356	0	0	1,689	277	0	1,412	0
Infrastructure										
Roads	9,246	9,123	123	0	0	9,246	9,246	0	0	0
Bridges	145	145	0	0	0	145	85	0	60	0
Footpaths and cycleways	140	140	0	0	0	140	0	0	140	0
Drainage	60	60	0	0	0	60	60	0	0	0
Parks, open space and streetscapes	35	35	0	0	0	35	0	0	35	0
Total Infrastructure	9,626	9,503	123	0	0	9,626	9,391	0	235	0
Total Capital Works Expenditure	11,499	9,503	1,591	0	405	11,832	10,023	0	1,809	0

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Building improvements	110	0	110	0	0	0	0	0	110	0
Total Buildings	110	0	110	0	0	0	0	0	0	0
Total Property	110	0	110	0	0	0	0	0	0	0
Plant and Equipment										
Plant, machinery and equipment	1,500	200	1,300	0	0	0	750	0	750	0
Fixtures, fittings and furniture	25	0	25	0	0	0	0	0	25	0
Total Plant and Equipment	1,525	200	1,325	0	0	0	750	0	775	0
Infrastructure										
Roads	8,200	200	8,000	0	0	8,000	7,650	0	350	0
Bridges	125	0	125	0	0	125	100	0	25	0
Footpaths and cycleways	50	25	25	0	0	50	50	0	0	0
Drainage	50	0	50	0	0	50	25	0	25	0
Recreational, leisure and community facilities	250	50	200	0	0	200	100	0	100	0
Parks, open space and streetscapes	200	100	100	0	0	200	100	0	100	0
Total Infrastructure	8,875	375	8,500	0	0	8,625	8,025	0	600	0
Total Capital Works Expenditure	10,510	575	9,935	0	0	10,150	8,775	0	1,375	0

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Building improvements	100	0	100	0	0	0	0	0	100	0
Total Buildings	100	0	100	0	0	0	0	0	0	0
Total Property	100	0	100	0	0	0	0	0	0	0
Plant and Equipment										
Plant, machinery and equipment	1,400	150	1,250	0	0	0	900	0	500	0
Fixtures, fittings and furniture	25	0	25	0	0	0	0	0	25	0
Total Plant and Equipment	1,425	150	1,275	0	0	0	900	0	525	0
Infrastructure										
Roads	8,300	300	8,000	0	0	8,300	7,700	0	600	0
Bridges	75	25	50	0	0	75	60	0	15	0
Footpaths and cycleways	100	25	75	0	0	100	75	0	25	0
Drainage	100	50	50	0	0	80	40	0	40	0
Recreational, leisure and community facilities	100	50	50	0	0	90	40	0	50	0
Parks, open space and streetscapes	200	100	100	0	0	200	50	0	150	0
Total Infrastructure	8,875	550	8,325	0	0	8,845	7,965	0	880	0
Total Capital Works Expenditure	10,400	700	9,700	0	0	10,270	8,865	0	1,405	0

5a. Targeted performance indicators

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

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

Indicator	Measure	Notes	Forecast	Budget	Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Operating Position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue		-6.47%	-4.48%	-4.86%	-3.91%	-4.09%	+
Liquidity								
Working Capital	Current assets / current liabilities		505.22%	474.72%	467.84%	460.84%	454.10%	+
Unrestricted Cash	Unrestricted cash / current liabilities		419.70%	391.62%	387.90%	383.98%	380.17%	o
Obligations								
Loans & Borrowings	Interest Bearing Loans & Borrowings /Rates Revenue		0.00%	0.00%	0.00%	0.00%	0.00%	+
Loans & Borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.00%	0.00%	0.00%	0.00%	0.00%	+
Indebtness	Non Current Liabilities / Own Source Revenue		5.82%	5.94%	5.96%	5.93%	5.93%	+
Asset Renewal	Asset Renewal & Upgrade Expense / Asset Depreciation		112.19%	94.87%	97.00%	97.08%	97.10%	-
Stability								
Rates Effort	Rates Revenue / CIV of Rateable Property in the municipality		0.26%	0.23%	0.19%	0.19%	0.19%	o
Rates Concentration	Rates Revenue / Adjusted Underlying Revenue		32.75%	33.08%	33.03%	32.90%	32.76%	+
Efficiency								
Expenditure Level	Total Expenses / No. of Property Assessments		\$ 5,475.37	\$ 5,725.42	\$ 5,853.45	\$ 6,003.78	\$ 6,158.22	o
Revenue Level	Total Rates Revenue / No. of Property Assessments		\$ 1,716.41	\$ 1,806.33	\$ 1,860.52	\$ 1,897.73	\$ 1,935.68	+

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

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24

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.



WEST WIMMERA SHIRE COUNCIL SCHEDULE OF FEES & CHARGES 2023/24



Description	Basis	Nature of Fee	GST	2023/24 INC GST
Governance & Administration				
Freedom of Information (FOI)				
FOI Application Fee	Per occasion	Statutory	Non Taxable	\$31.00
Disabled Persons Permit				
Disabled Persons Permit (3 year permit)	Per permit	Council	Non Taxable	\$10.00
Photocopying				
A4 - black & white - single sided	Per page	Council	Taxable	\$0.30
A4 - black & white - single sided - multiple copies	Per page	Council	Taxable	\$0.25
A4 - black & white - double sided	Per page	Council	Taxable	\$0.40
A4 - black & white - double sided - multiple copies	Per page	Council	Taxable	\$0.35
A3 - black & white - single sided	Per page	Council	Taxable	\$0.50
A3 - black & white - single sided - multiple copies	Per page	Council	Taxable	\$0.45
A3 - black & white - double sided	Per page	Council	Taxable	\$0.70
A3 - black & white - double sided - multiple copies	Per page	Council	Taxable	\$0.65
A4 - colour	Per page	Council	Taxable	\$1.00
A3 - colour	Per page	Council	Taxable	\$1.50
A1/A0 - Black & White Plan	Per page	Council	Taxable	\$20.00
A1/A0 - Colour Plan	Per page	Council	Taxable	\$25.00
A1/A0 - Full colour/greyscale image	Per page	Council	Taxable	\$30.00
Council Hire & Facilities				
Community Bus				
Hire Fee (Community Group only)	Per kilometre	Council	Taxable	\$0.56
<i>Note: Fuel at cost of hirer; bus must be returned with full tank of fuel. Hirers to be charged per km based on where the bus is located at that time and to be charged from pick up point.</i>				
Kaniva Caravan Park Fees				
Powered Site				
Occupied - per night	Per site	Council	Taxable	\$27.00
Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$134.00
Additional persons 6yrs & over	Per site	Council	Taxable	\$5.00
Unpowered Site				
Occupied - per night	Per site	Council	Taxable	\$16.00
Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$80.00
Additional persons 6yrs & over	Per site	Council	Taxable	\$5.00
Unoccupied - no tenants				
Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$53.00
Edenhope Community Centre Hire				
Security deposit for licensed functions (refundable)	Per event	Council	Non Taxable	
Insurance - functions with or without alcohol	Per event	Council	Taxable	
	Per event	Council	Non Taxable	
Edenhope Child Care Services				
Over 3 Years Old - Charges per Day	Per Day	Council	Non Taxable	\$120.00
Under 3 Years Old - Charges per Day	Per Day	Council	Non Taxable	\$130.00



**WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2023/24**



Description	Basis	Nature of Fee	GST	2023/24 INC GST
Community Hire Rates (Edenhope Community Centre)				
Function Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$107.00
Half Day (4 hours)	Per event	Council	Taxable	\$53.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$80.00
Meeting Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$27.00
Half Day (4 hours)	Per event	Council	Taxable	\$16.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$27.00
Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$32.00
Half Day (4 hours)	Per event	Council	Taxable	\$16.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$27.00
Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$30.00
Half Day (4 hours)	Per event	Council	Taxable	\$16.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$27.00
Function Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$139.00
Half Day (4 hours)	Per event	Council	Taxable	\$69.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$107.00
Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$53.00
Half Day (4 hours)	Per event	Council	Taxable	\$27.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$48.00
Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$64.00
Half Day (4 hours)	Per event	Council	Taxable	\$32.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$54.00
Function Room & Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$128.00
Half Day (4 hours)	Per event	Council	Taxable	\$59.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$91.00
Function Room, Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$160.00
Half Day (4 hours)	Per event	Council	Taxable	\$80.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$128.00
Function Room, Meeting Room & Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$150.00
Half Day (4 hours)	Per event	Council	Taxable	\$85.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	
Function Room, Meeting Room, Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$182.00
Half Day (4 hours)	Per event	Council	Taxable	\$117.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$144.00
Commercial Hire Rates (Edenhope Community Centre)				
Function Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$214.00
Half Day (4 hours)	Per event	Council	Taxable	\$107.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$160.00
Meeting Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$53.00
Half Day (4 hours)	Per event	Council	Taxable	\$32.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$53.00
Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$59.00
Half Day (4 hours)	Per event	Council	Taxable	\$32.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$53.00



**WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2023/24**



Description	Basis	Nature of Fee	GST	2023/24 INC GST
Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$60.00
Half Day (4 hours)	Per event	Council	Taxable	\$21.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$32.00
Function Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$267.00
Half Day (4 hours)	Per event	Council	Taxable	\$134.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$209.00
Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$107.00
Half Day (4 hours)	Per event	Council	Taxable	\$59.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$102.00
Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$128.00
Half Day (4 hours)	Per event	Council	Taxable	\$64.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$108.00
Function Room & Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$262.00
Half Day (4 hours)	Per event	Council	Taxable	\$123.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$187.00
Function Room, Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$316.00
Half Day (4 hours)	Per event	Council	Taxable	\$166.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$262.00
Function Room, Meeting Room & Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$305.00
Half Day (4 hours)	Per event	Council	Taxable	\$155.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$241.00
Function Room, Meeting Room, Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$364.00
Half Day (4 hours)	Per event	Council	Taxable	\$187.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$294.00
Kaniva Hall Hire				
Security deposit for licensed functions (refundable)	Per event	Council	Non Taxable	\$107.00
Insurance - functions with or without alcohol	Per event	Council	Taxable	
Sound System (PA System & microphones) - Bond	Per event	Council	Non Taxable	\$100.00
Community Hire Rates (Kaniva Hall)				
Function Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$107.00
Half Day (4 hours)	Per event	Council	Taxable	\$54.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$80.00
Meeting Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$27.00
Half Day (4 hours)	Per event	Council	Taxable	\$16.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$27.00
Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$32.00
Half Day (4 hours)	Per event	Council	Taxable	\$16.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$27.00
Function Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$134.00
Half Day (4 hours)	Per event	Council	Taxable	\$64.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$102.00
Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$54.00
Half Day (4 hours)	Per event	Council	Taxable	\$27.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$48.00



**WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2023/24**



Description	Basis	Nature of Fee	GST	2023/24 INC GST
Function Room, Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$160.00
Half Day (4 hours)	Per event	Council	Taxable	\$80.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$128.00
Commercial Hire Rates (Kaniva Hall)				
Function Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$214.00
Half Day (4 hours)	Per event	Council	Taxable	\$107.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$160.00
Meeting Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$53.00
Half Day (4 hours)	Per event	Council	Taxable	\$32.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$53.00
Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$59.00
Half Day (4 hours)	Per event	Council	Taxable	\$32.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$53.00
Function Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$267.00
Half Day (4 hours)	Per event	Council	Taxable	\$134.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$209.00
Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$107.00
Half Day (4 hours)	Per event	Council	Taxable	\$59.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$102.00
Function Room, Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$316.00
Half Day (4 hours)	Per event	Council	Taxable	\$166.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$262.00
Council occupancy charges for individual rental agreements are as per the individual agreements. These are available on request from Council.				
Local Laws				
Animal Registration Fees				
<i>Maximum Fee applicable to dogs and cats under Domestic Animals Act 1994</i>				
Category A - Maximum Fee	Annual fee per animal	Statutory	Non Taxable	\$125.00
Category B - Maximum Fee Pensioner	Annual fee per animal	Statutory	Non Taxable	\$62.50
Category C - Reduced Fee	Annual fee per animal	Statutory	Non Taxable	\$43.00
Category C - Reduced Fee Pensioner	Annual fee per animal	Statutory	Non Taxable	\$21.50
Micro chipping fee - financial year	Per animal	Statutory	Non Taxable	\$66.00
Dangerous/Menacing dog registration fee	Per animal	Statutory	Non Taxable	\$221.00
Planned Microchipped days	Per animal	Statutory	Non Taxable	\$35.00
Pound Fees				
Pound Release Fees	Per occasion	Council	Taxable	\$49.00
Pound Release Fees Registered dog/cat - within 12 months from first impoundment	Per occasion	Council	Taxable	\$71.00
Subsequent Pound Release Fee per cat/dog	Per occasion	Council	Taxable	\$107.00
Daily Food Fee				
Dogs and Cats	Per animal per day	Council	Taxable	\$11.00
Livestock - Small Animal (sheep or equivalent)	Per animal per day	Council	Taxable	\$11.00
Livestock - Large Animal (cow or equivalent)	Per animal per day	Council	Taxable	\$17.00
Surrendered Animals				



**WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2023/24**



Description	Basis	Nature of Fee	GST	2023/24 INC GST
Registered				No charge
Unregistered	Per animal	Council	Non Taxable	\$56.00
Feral Cat				No charge
Roadside Grazing of livestock	No charge			
Mobile Vendor on Council controlled land permit one off visit	per occurrence	Council	Non Taxable	\$30.00
Mobile Vendor on Council controlled land permit Annual fee	Annual	Council	Non Taxable	\$464.00
Local Law Permit - droving livestock, excess animal numbers, alcohol permit for hotels for consumption of alcohol outside of hotel	Yearly	Council	Non Taxable	\$66.00
Daily - one off event - (e.g. street stall)				No charge
Breach of a notice to comply	Per occasion	Council	Non Taxable	\$178.00
Health Registration Fees				
<i>Charge classes are as defined under the Food Act 1984</i>				
Class 1 Registration - (Hospitals/aged care/child care)	Annual fee	Council	Non Taxable	\$326.00
Class 2 Registration - (Restaurants/cafes/prep of food)	Annual fee	Council	Non Taxable	\$270.00
Class 3 Registration - (Low risk food prep/packaged food)	Annual fee	Council	Non Taxable	\$186.00
Class 4 Registration - (Newsagents)				No charge
Fee for limited operation (operate less than 3 days or under 25 hours per week)	Annual fee	Council	Non Taxable	50% of full fee
Fee for full operations of Club or Community Organisation	Annual fee	Council	Non Taxable	
Fee for temporary Food Permit:				
Community Group - up to 2 events p.a.				No charge
Community Group - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$32.00
General Food Business - up to 2 events p.a. (per event charge)	Annual fee	Council	Non Taxable	\$24.00
General Food Business - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$69.00
General Food Business - more than 12 events per year	Annual Fee	Council	Non Taxable	\$135.00
Penalty for late payment of Health Registration fees	Per occasion	Council	Non Taxable	50% of invoice amount
On-site wastewater management systems (OWMS) permits				
Construct, install or alter OWMS	Per application	Council	Non Taxable	\$370.00
Minor alteration to OWMS	Per application	Council	Non Taxable	Prescribed Fee
Transfer a permit	Per application	Council	Non Taxable	Prescribed Fee
Amend a permit	Per application	Council	Non Taxable	Prescribed Fee
Renew a permit	Per application	Council	Non Taxable	Prescribed Fee
Exemption	Per application	Council	Non Taxable	
Public Health and Accommodation Businesses				
Caravan park registration - less than 25 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Prescribed Fee
Caravan park registration 26-50 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Prescribed Fee
Caravan park registration 51-100 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Prescribed Fee
Caravan park transfer of proprietor	Per instance	Statutory Fee	Non Taxable	Prescribed Fee
Public Aquatic Facilities	3 yearly fee	Council	Non Taxable	\$300
Prescribed Accommodation	Annual fee	Council	Non Taxable	\$300.00
Hair & Beauty premises	Annual fee	Council	Non Taxable	\$190.00
Transfer of registration (only for prescribed accommodation/hairdressing/beauty - not applicable to food businesses)	Per occasion	Council	Non Taxable	50% of full fee
Planning Fees				
Applications for Permits (Regulation 7)				
Class 1 Change or allow a new use of the land		Statutory	Non Taxable	Prescribed Fee
land for a single dwelling per lot if the estimated cost of the development is :				
Class 2 up to \$10,000		Statutory	Non Taxable	Prescribed Fee
Class 3 \$10,000 to \$100,000		Statutory	Non Taxable	Prescribed Fee
Class 4 \$100,000 to \$500,000		Statutory	Non Taxable	Prescribed Fee
Class 5 \$500,000 to \$1 million		Statutory	Non Taxable	Prescribed Fee
Class 6 \$1 million to \$2 million		Statutory	Non Taxable	Prescribed Fee



**WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2023/24**



Description	Basis	Nature of Fee	GST	2023/24 INC GST
New Dwellings, Re-erection/Re-siting				
Value of Works Up to \$200,000	Per application	Council	Taxable	\$2,850.00
Value of Works \$200,001 - \$250,000*	Per application	Council	Taxable	\$3,290.00
Value of Works \$250,001 - \$350,000*	Per application	Council	Taxable	\$3,560.00
Value of Works >\$350,000*	Per application	Council	Taxable	\$3,635.00
* Protection works additional \$800				
* Performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)				
* Includes four (4) mandatory inspections - additional inspections \$190 each				
Miscellaneous - Building Permits				
Garage, Car Port, Shed, Patio, Verandah, Pergola	Per application	Council	Taxable	\$865.00
Swimming Pool (fence alterations only)	Per application	Council	Taxable	\$362.00
Swimming Pool (new fence only)	Per application	Council	Taxable	\$640.00
Swimming Pool and All Fences	Per application	Council	Taxable	\$820.00
Restumping (work must be performed by Registered Builder)	Per application	Council	Taxable	\$880.00
Demolish / Remove Building - Domestic (shed / house)	Per application	Council	Taxable	\$790.00
Demolish / Remove Building - Commercial	Per application	Council	Taxable	\$830.00
Commercial Building Work (Class 2-9) - Building Permits				
New Building, Extension, Alterations				
Value of Works Up to \$10,000	Per application	Council	Taxable	\$935.00
Value of Works \$10,001 - \$50,000	Per application	Council	Taxable	\$1,350.00
Value of Works \$50,001 - \$100,000	Per application	Council	Taxable	\$2,000.00
Value of Works \$100,001 - \$150,000	Per application	Council	Taxable	\$2,475.00
Value of Works \$150,001 - \$200,000	Per application	Council	Taxable	\$2,800.00
Value of Works \$200,001 - \$250,000*	Per application	Council	Taxable	\$3,300.00
Value of Works \$250,001 - \$300,000*	Per application	Council	Taxable	\$3,820.00
Value of Works \$300,001 - \$500,000*	Per application	Council	Taxable	\$4,350.00
Value of Works > \$500,000 or (negotiated with Council)	Per application	Council	Taxable	\$ value of works / 50
* Includes partial compliance				
* Protection works additional \$800				
* Performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)				
* Includes four (4) mandatory inspections - additional inspections \$190 each				
Community Group (Not-for Profit) Building Works - Building Permits				
(Discount on Permit fees only. State Government Levy still applies)	Per application	Council	Taxable	Fees negotiated
Levies / Bonds				
Building Administration Fund Levy (State Levy) (Applies to all building work over \$10,000)	Per application	Council	Taxable	(value of work x 0.00128)
Bond / Guarantee for Re-erection of buildings	Per application	Council	Taxable	The lesser of the cost of the building work or \$5,000
Council Infrastructure (Asset) Protection Deposit	Per application	Council	Taxable	\$700.00
Inspections				
Additional Mandatory Inspections	Per occasion	Council	Taxable	\$190.00
Compliance Inspection				
Compliance Inspections of Swimming Pool and Spa Barriers				
First Inspection	Per occasion	Council	Taxable	\$300.00
Re-inspection	Per occasion	Council	Taxable	\$185.00
* Includes compliance certificate - FORM 23 or FORM 24 (non-compliance)				
* Excludes prescribed lodgements fees				
Swimming Pools and Spas (lodgement fees)				
Swimming Pool / Spa registration fee	Per occasion	Statutory	Taxable	Prescribed fee
Swimming Pool / Spa records search determination fee	Per occasion	Statutory	Taxable	Prescribed fee
Lodging a certificate of pool and spa barrier non-compliance	Per occasion	Statutory	Taxable	Prescribed fee
Lodging a certificate of pool and spa barrier compliance	Per occasion	Statutory	Taxable	Prescribed fee



**WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2023/24**



Description	Basis	Nature of Fee	GST	2023/24 INC GST
Report and Consent				
Application for report and consent (To build over an easement vested in Council) (Regulation 310, Part 4 – Siting, 513, 515, 604, 802 and 806)	Per occasion	Statutory	Taxable	Prescribed fee
Application for report and consent (Regulation 610 - Location of Point of Stormwater Discharge)	Per occasion	Statutory	Taxable	Prescribed fee
Application for report and consent (Section 29a – Demolition of Building)	Per occasion	Statutory	Taxable	Prescribed fee
Farm shed exemption application	Per occasion	Statutory	Taxable	Prescribed fee
Request for Information				
Requests for information (Property Information Requests) (Regulation 326(1), 326(2) and 326(3))	Per hour	Statutory	Taxable	Prescribed fee
Request for Professional Advice / Consultation (Minimum one-hour charge. Charged by the hour)	Per hour	Council	Taxable	\$175.00
File Retrieval / Search				
File Retrieval – Minor Document (for example, Copy of Building / Occupancy Permit/ Plans)	Per occasion	Council	Taxable	\$45.00
File Retrieval / Search (for example, Permit History)	Per occasion	Council	Taxable	\$120.00
Amended Building Permit				
Amended Building Permit - Minor Alterations	Per occasion	Council	Taxable	\$170.00
Amended Building Permit - Major Alterations	Per occasion	Council	Taxable	\$280.00
Time Extension – Building Permit (first request)	Per occasion	Council	Taxable	\$290.00
Time Extension – Building Permit (second request)	Per occasion	Council	Taxable	\$330.00
Time Extension – Building Permit (third request)	Per occasion	Council	Taxable	\$370.00
Refunds				
Withdrawn Application – Permit Lodged Not Yet Assessed	Per occasion	Council	Taxable	\$360.00
Withdrawn Application – Permit Lodged Not Yet Issued	Per occasion	Council	Taxable	40% of fees (Minimum \$480.00)
Permit Cancellation – After Permit Issued (Refund only for inspections not carried out based on inspection fees at time of cancellation)	Per occasion	Council	Taxable	Permit Fees Retained
Permit Cancellation – After Permit Expired	Per occasion	Council	Taxable	No Refund
Lodgement Fee				
Lodgement fee for Private Building Surveyors (Submission of Section 80, 30, and 73) (lodged via hard copy / email / facsimile)	Per occasion	Council	Taxable	Prescribed Fee
Lodgement fee for Private Building Surveyors (Submission of Section 80, 30, and 73) (lodged wholly online via Greenlight only)	Per occasion	Council		No charge
Events				
Place of Public Entertainment (POPE) Occupancy Permit	Per occasion	Council	Taxable	\$400.00
Temporary Siting Approval or Temporary Structure Inspection	Per occasion	Council	Taxable	\$260.00
Entertainment / Event Consideration, Notification, and Approval - No Permit Required	Per occasion	Council	Taxable	\$20.00
Note: All fees may be negotiated based on volume and economies of scale and scope.				
Waste & Recycling				
Transfer Station Fees				
Green Waste				
Per cubic metre (level 6 x 4 trailer/ute load)	Per cubic metre	Council	Taxable	\$15.00
Car boot load	Per load	Council	Taxable	\$5.00
Contaminated Green Waste per cubic metre	Per cubic metre	Council	Taxable	\$30.00
Hard Waste				
Per cubic metre (level 6 x 4 trailer/ute load)	Per cubic metre	Council	Taxable	\$30.00
Car boot load	Per load	Council	Taxable	\$15.00
General household waste - 120 litre bin	Per item	Council	Taxable	\$15.00



**WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2023/24**



Description	Basis	Nature of Fee	GST	2023/24 INC GST
General household waste - 240 litre bin	Per item	Council	Taxable	\$20.00
<u>Tyres</u>				
Light - tyre only	Per item	Council	Taxable	\$8.00
Light - with rim	Per item	Council	Taxable	\$16.00
Medium - tyre only	Per item	Council	Taxable	\$16.00
Medium - with rim	Per item	Council	Taxable	\$30.00
Heavy - tyre only	Per item	Council	Taxable	\$35.00
Heavy - with rim	Per item	Council	Taxable	\$70.00
Tractor - up to 1.5m diameter tyre only	Per item	Council	Taxable	\$145.00
Tractor - over 1.5m diameter tyre only	Per item	Council	Taxable	\$290.00
Tractor - over 1.5m diameter with rim	Per item	Council	Taxable	\$370.00
Loads Concrete/Builders Rubble etc	Per cubic metre	Council	Taxable	\$50.00
Clean concrete	Per cubic metre	Council	Taxable	\$50.00
Recyclables (if sorted)	Per load	Council		
Mattresses/Couches	Per item	Council	Taxable	\$40.00
Prescribed waste (Asbestos - must be wrapped)	Per 10m ²	Council	Taxable	\$20.00
E-Waste	Per item	Council	Taxable	\$2.00
E-Waste - Screens	Per item	Council	Taxable	\$5.00
Kerbside Waste Collection Service				
Urban 120 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$348.00
Rural 120 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$374.00
Commercial 240 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$458.00
Urban 120 litre Glass bin collection - annual charge - monthly collection	Yearly Fee	Council	Non Taxable	\$55.00
Replacement Bins				
120 litre bin	Per bin	Council	Taxable	\$56.00
240 litre bin	Per bin	Council	Taxable	\$90.00
Recycling Bins - Standard	Per bin	Council	Taxable	\$46.00



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