



WELCOME
TO THE WEST

**West Wimmera
Shire Council**

AGENDA

COUNCIL MEETING

Monday 2 October 2023
2:00 pm

Microsoft Teams

PUBLIC ACCESS

Open to the public and Live streaming from
Council's website:

www.westwimmera.vic.gov.au





Councillors and Shire Map



MAYOR
Cr. Tim Meyer



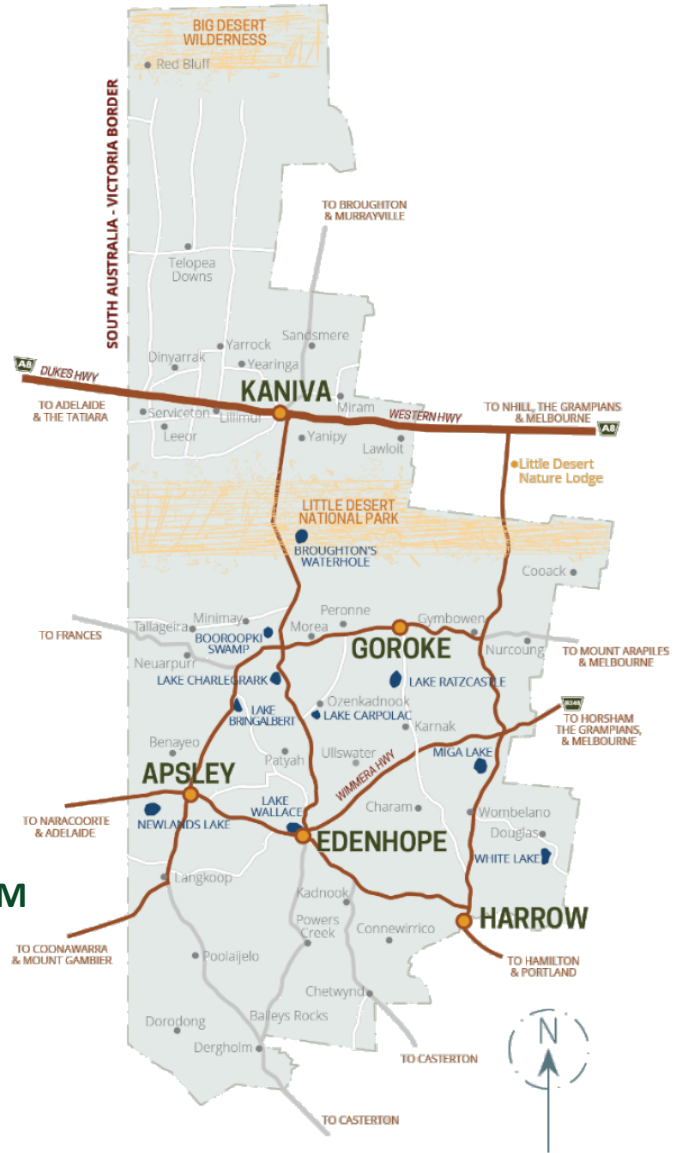
**DEPUTY
MAYOR**
**Cr. Jodie
Pretlove**



**Cr. Tom
Houlihan**



**Cr. Bruce
Meyer OAM**





COUNCIL VISION

Our West Wimmera community is healthy, thriving, diverse, harmonious, prosperous, and self-sustaining, with regional and global connectivity.

OUR VALUES

INNOVATIVE – We will proactively respond to change, are optimistic about our future and pursue continuous improvement in everything that 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.

OUR GOALS





Purpose of Council meetings

- (1) Council holds scheduled meetings and, when required, unscheduled meetings to conduct the business of Council.
- (2) Council is committed to transparency in decision making and, in accordance with the Local Government Act 2020, Council and Delegated Committee meetings are open to the public and the community are able to attend.
- (3) Meetings will only be closed to members of the public, in accordance with section 66 of the Act, if:
 - (a) there are clear reasons for particular matters to remain confidential; or
 - (b) a meeting is required to be closed for security reasons; or
 - (c) it is necessary to enable the meeting to proceed in an ordinary manner.
- (4) A meeting closed to the public for the reasons outlined in sub-rule 3(b) or 3(c) will continue to be livestreamed. In the event a livestream is not available:
 - (a) the meeting may be adjourned; or
 - (b) a recording of the proceedings may be available on the Council website

The West Wimmera Shire Council Governance Rules set out the meeting procedure rules for this Council Meeting.

Members of the public are reminded that they are required to remain silent during this meeting.

This Council meeting will be recorded for live streaming.

Councillors pledge

As Councillors of West Wimmera Shire Council, we solemnly and sincerely declare and affirm that we will consider each item on this agenda in the best interests of the whole municipal community.



REQUIRED TO ATTEND:

Councillors:

Tim Meyer, Mayor
Jodie Pretlove, Deputy Mayor
Tom Houlihan
Bruce Meyer OAM

Executive Leadership Team:

David Bezuidenhout - Chief Executive Officer (CEO)
James Bentley - Director Corporate & Community Services (DCCS)
Ram Upadhyaya - Director Infrastructure Development & Works (DIDW)



Table of Contents

| | |
|--|-----|
| 1 Welcome | 7 |
| 2 Acknowledgement of Country..... | 7 |
| 3 Opening Prayer..... | 7 |
| 4 Apologies, Leave of Absences, Declaration of Conflict of Interest..... | 7 |
| 4.1 Apologies | 7 |
| 4.2 Leave of Absence | 7 |
| 4.3 Declaration of Conflict of Interest | 7 |
| 5 Corporate and Community Services..... | 8 |
| 5.1 Annual Report 2022/23 | 8 |
| 6 Close of Meeting | 189 |



1 Welcome

2 Acknowledgement of Country

The West Wimmera Shire Council acknowledges the traditional custodians of the land on which we meet, and pays respect to their elders, past, present and emerging.

3 Opening Prayer

Almighty God, we humbly ask your blessing upon this Council. Guide and prosper our decisions to the advancement of Your Glory and the true welfare of the people of West Wimmera Shire. Amen.

4 Apologies, Leave of Absences, Declaration of Conflict of Interest

4.1 Apologies

4.2 Leave of Absence

4.3 Declaration of Conflict of Interest

All Councilors have a personal responsibility to ensure they are aware of the provisions mandated in the Local Government Act 2020 with regard to Conflict of Interest disclosures.



5 Corporate and Community Services

5.1 Annual Report 2022/23

Directorate: Corporate and Community Services

Report Author: Chief Financial Officer

Report Purpose: For Decision

Introduction

West Wimmera Shire Council (Council) is required under S.98 of the *Local Government Act 2020* (the Act) to prepare an Annual Report on the operations of Council in respect of each financial year.

This report presents the Draft 2022/23 Annual Report, 2022/23 Financial Statements and 2022/23 Performance Statement to Council seeking:

1. A resolution be made by Council approving in principle the 2022/23 Financial Statements and Performance Statement
2. Authorisation for the 2022/23 Financial Statements and Performance Statement to be submitted to the Victorian Auditor-General's Office for final audit approval
3. Endorsement of two Councillors to certify Council's 2022/23 Financial Statements and Performance Statement in their final form
4. Adoption of the Draft 2022/23 Annual Report, with authorisation given to the Chief Executive Officer to make minor editorial changes as required

Following audit approval, Council will include the certified Financial Statements and Performance Statement in the 2022/23 Annual Report.

Declaration of Interest

No officer declared an interest under the Local Government Act 2020 (LGA 2020) in the preparation of this report.

Background

The Annual Report summarises Council operations and provides general information about Council's activities over a 12-month period to 30 June 2023. The report contains statutory requirements and various local government indices along with the audited Financial Statements and the Performance Statement.

The Annual Report also provides a number of departmental reports which provide additional information regarding Council's activities throughout the 2022/23 financial year.



Section 98 (2) of the Act requires that Council produce as part of its annual report, a set of audited Financial Statements and audited Performance Statement for the financial year. Council's external auditors, Crowe Australasia, acting as agents for VAGO, have conducted their 2022-23 final audit.

Following this, Section 99 (3) of the Act requires that the Financial Statements and Performance Statement be certified by two Councillors in their final form after any agreed changes recommended by audit have been undertaken.

Therefore, to complete its legislative requirements, the procedure is as follows:

1. Council receives and approves in principle the draft Financial Statements and Performance Statement, following review by the Audit and Risk Committee;
2. Council passes a resolution in accordance with S.99(2) of the Act authorising two Councillors to sign the Financial Statements and Performance Statement in their final (post-audit) form;
3. After review by the Victorian Auditor General's contractor, and after any required and recommended changes to the draft statements are undertaken, the statements are then signed by the two nominated Councillors, the Chief Executive Officer and the Principal Accounting Officer;
4. The Victorian Auditor General issues an audit opinion on the Financial Statements and the Performance Statement;
5. The Financial Statements and Performance Statement are inserted into the Annual Report in their final post-audit form
6. Council holds a meeting to consider the Annual Report in accordance with section 100 of the Act by 31 October 2023

Risk Management Implications

Risk identified: Business continuity risk

Financial risk

Information risk

Regulatory risk

Reputation risk

Strategic risk

Council may be exposed to multiple forms of risk by not adopting its Annual Financial Statements and Performance Statement.



The first of these is in compliance risk. Failure to follow the process as set out under the Act will result in Council breaching its legislative requirements.

Secondly, Council may be exposed to a level of reputational risk if it fails to comply with legislative requirements and/or fails to report on its operations, including its financial performance and position. Council's reputation would be negatively impacted if the Annual Report was not submitted and presented in a professional manner.

Council may also be subject to financial and resource risk if it fails to provide Annual Financial Statements and the Performance Statement by failing to identify financial issues and opportunities, and an inability to be able to effectively plan resource allocation.

Legislative Implications

The report complies with the requirements of the:

Local Government Act 2020

Section 98(1) of the Act requires Council to prepare an annual report in respect of each financial year. Section 98(2) prescribes that the annual report must contain;

- (a) a report of operations of the Council;
- (b) an audited performance statement;
- (c) audited financial statements;
- (d) a copy of the auditor's report on the performance statement;
- (e) a copy of the auditor's report on the financial statements under Part 3 of the *Audit Act 1994*;
- (f) any other matters prescribed by the regulations.

Per section 99(2) Council, after passing a resolution giving its approval in principle to the performance statement and financial statements, must submit the statements to the auditor for reporting on the audit. Section 100 of the Act prescribes that Council must hold a meeting to consider the Annual Report within 4 months of the end of the financial year.

Environmental Implications

Nil

Financial and Budgetary Implications

The financial risk rating has been assessed as: Medium



The draft Annual Financial Statements contain information on Council’s financial performance and variances to the adopted budget for the 2022/23 financial year.

A summary of the outcomes contained within the Annual Financial Statements is as follows:

Financial Summary 2022-23

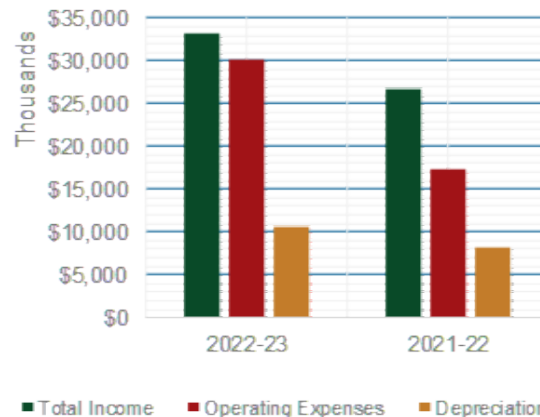
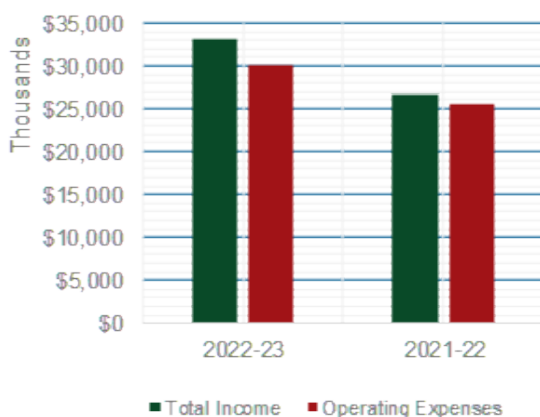
Council’s financial position continues to remain sound. A summary of Council’s performance is outlined below. Detailed information relating to Council’s financial performance is included within the financial statements and performance statements attachments of this report.

Council’s operating result for 2022-23 shows an operating surplus of \$ 3.045 million (2022: \$1.199 million). After taking into consideration other comprehensive income, Council’s total comprehensive result was a surplus of \$39.374 million (2022: \$1.234 million).

Council’s Rate Revenue increased from \$8.066 million to \$8.242 million – a 2.18% increase from the previous year. Despite significant increase in the Capital Improved Values of the properties in the region, the revenue generation through rates is subject to the Victorian government's legislated rate cap.

Statutory Fees and Fines and User Fees have registered an increase of 20% and 65% respectively. A nominal increase in Gain from Sale of Assets has contributed \$174,000 to Total Income this year.

The Commonwealth and State Grants represent the major segment of our Total Income of \$20.984 million (2022: \$16.121 million). The Commonwealth’s strategic change to full payment in advance for the Financial Assistance Grants and Roads to Recovery for 2023-24 has resulted in improved cash flow towards the end of the financial year. Our allocations have remained in line with prior year due to minimal change in the population statistics and any additions to major road networks which provide some fundamental basis for the annual allocation of funds by the Commonwealth.

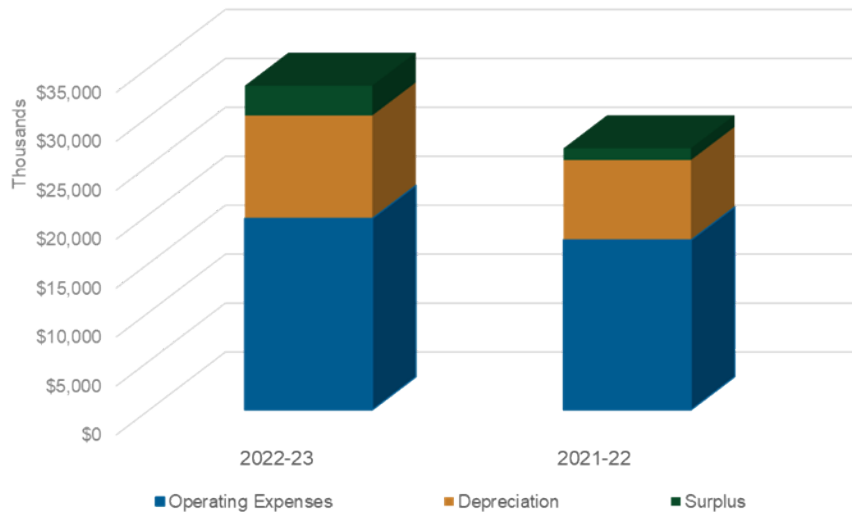


Council has revalued its buildings and properties this year and the revalued amounts have been incorporated into the reports. Additionally, a unit rate-based indexation has been applied to the infrastructure assets to reflect the approximate increase in the value of these



assets since the last valuation. During FY 2023-24, our infrastructure assets will undergo a detailed condition assessment and valuation. The surplus arising out of this revaluation aggregates to \$36.329 million.

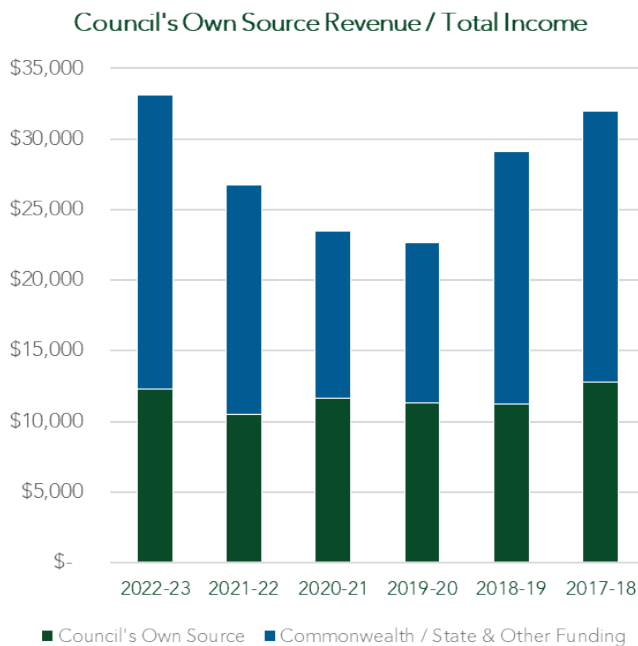
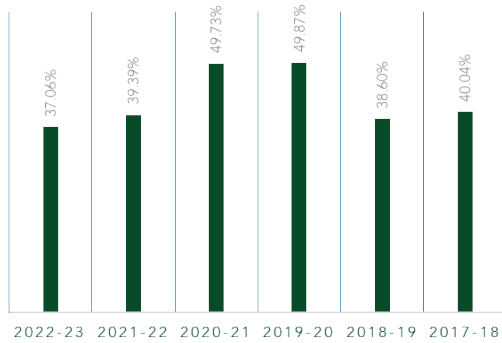
During FY 2022-23, Council has successfully delivered \$9.506 million (2022: \$7.852 million) worth of its Capital Works Program which is 21% higher than the previous financial year. This stands out as a major achievement for the year amid constraints of availability of materials, contractors, heavy plant and equipment in the post-flooding reconstruction works happening across the State and different parts of the country.



The expenditure analysis reflects depreciation as the biggest expense for the year \$10.509 million (2022: \$8.165 million). The revaluation of assets in the current financial year has contributed additionally to depreciation above our normal assessed depreciation on these assets.

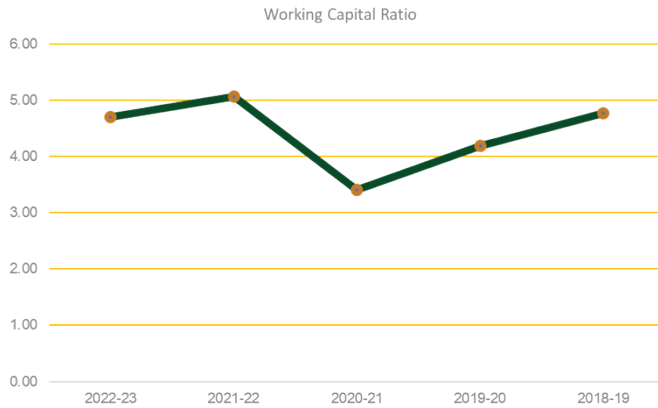
Employee costs were reported at \$9.918 million (2022: \$9.038 million) reflecting a 9.7% increase from last year. This increase is attributed to the higher level of activity for delivery of our Capital Works Program as well as the new Edenhope Childcare Pilot Project which has delivered an important community service during this year.

Council continues to have significant reliance on external grants and funding which contribute over 63.35% of Council's total Income. Council received \$11.752 million in Operating Grants and another \$9.232 million for Capital Projects. The Commonwealth has disbursed Financial Assistance Grants and Roads to Recovery grant in advance as part of its strategic change in payment arrangements.



The primary drivers of Council's lower own source revenue is the low population with limited non-farm, commercial or other industrial economic activity in the region. The West Wimmera region is amongst the lowest population regions of the state.

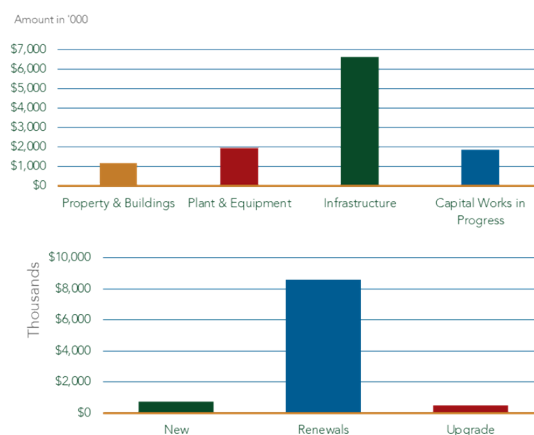
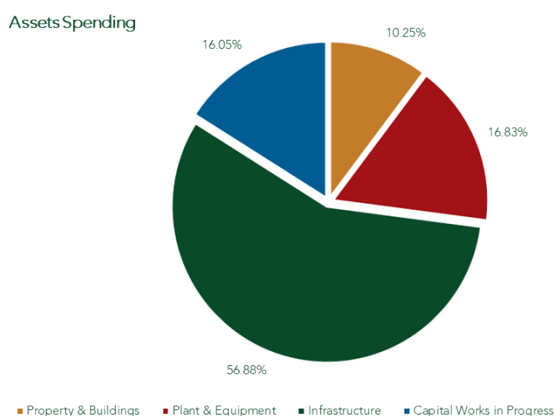
Council's financial position continues to remain strong with all critical financial ratios reflecting its consistent and sustainable ability to meet its financial commitments. The working capital ratio stays strong at 470%.



Council’s unrestricted funds remain 71.07% of total liquidity at the end of last financial year. There are capital projects in progress with some externally restricted funding attached to these projects while our internal allocations primarily relate to the employee’s entitlement provisions and some of the capital works in progress being carried forward to the next financial year.

Our infrastructure assets are of critical importance for a sustainable future and Council’s capital works program delivery for this year has been exceptional with over \$9.506 million worth of capital projects completed. Renewals of our infrastructure assets predominantly lead the works with some new projects and few upgrades as well.

Our assets spending reflects that over 56.88% related to infrastructure projects, 16.83% in plant & equipment and just over a quarter shared between buildings & properties and our Capital Works in Progress for the year.



Our external audit has been conducted by Crowe Australasia on behalf of VAGO and the auditors have confirmed their satisfaction with the principal areas relating to financial management and reporting. The Draft Financial Statements are subject to final review by VAGO and a report will be released upon acceptance by VAGO.



Council's Audit and Risk Committee recommended that Council adopt the Draft Financial Statement for FY 2022-23 in principle and subject to any relevant material changes at its meeting held on 27 September 2023 and made its recommendations to the Council.

Policy Implications

This report is supported by the following West Wimmera Shire Council Policy/s:

Asset Capitalisation Policy
Asset Disposal Policy
Asset Management Policy
Borrowings Policy
Communications Policy
Community Engagement Policy
Community Support Fund Policy
Corporate Credit Card and Purchase Cards Policy
Council Grants Policy
Fraud & Corruption Control Policy
Guarantor Policy
Investment Policy
Procurement Policy

Council Plan Implications

This report supports the following sections of the West Wimmera Shire Council Plan 2021 – 2025:

Goal 4 – Good Governance

- 4.1 Ensure long term financial sustainability.
- 4.2 Engage with the community in a timely and respectful way.
- 4.3 Advocate for our community on issues important to our future.
- 4.4 Develop a high performing accountable organisation.
- 4.5 Maintain a rigorous risk management framework.

Communication Implications

No Communication Implications

Upon audit clearance of the Annual Financial Statements and Performance Statement, these documents will be appended to the 2022/23 Annual Report and will become freely available to the public.

In accordance with section 100 of the Act, public notice via local media and Council's website will be provided 14 days prior to the Council Meeting to consider the Annual Report that Council will consider the Annual Report for 2022/23 at a Council Meeting that is open to the public.



This document will be available for inspection by the public and will be published on Council's website. Copies will also be on display at Councils' Edenhope and Kaniva Customer Service Centres.

Gender Equality

No Gender Impact Assessment is required

Conclusion

In summary, this report recommends that Council approves and certifies the 2022/23 Draft Financial Statements and Draft Performance Statement and authorises them to be submitted to the Victorian Auditor-General's Office for final audit approval. Following audit approval, Council will include the certified Financial Statements and Performance Statement in the 2022/23 Annual Report.

OFFICER RECOMMENDATION:

That Council,

- a. **Approve in principle the 2022/23 Draft Financial Statements and Performance Statement pending any material changes from the Victorian Auditor-General; and,**
 - b. **Authorises the Chief Executive Officer to submit the 2022/23 Financial Statements and Performance Statement to the Victorian Auditor-General for final audit approval; and,**
 - c. **Nominate 2 Councillors to sign and authorise the 2021/22 Annual Financial Statements and Performance Statement in their final form**
 - d. **Authorise the Chief Financial Officer to make any material changes to the 2022/23 Financial Statements and Performance Statement arising from the completion of audit procedures and reporting the changes to Council**
2. **That Council adopts the attached Draft 2022/23 Annual Report; and,**
 3. **That Council authorises the Chief Executive Officer to make any minor editorial changes as required to the final Annual Report**

Attachments

1. Annual Report 2022-2023 v 9 small file (1) [5.1.1 - 102 pages]
2. 2023 10 02 Unscheduled Council Meeting AGENDA [5.1.2 - 12 pages]
3. 2022-23 Briefing Report - Draft Annual Report Financial Statements and Performance Statement [5.1.3 - 9 pages]
4. WWSC Draft Financial Statements 27092023 [5.1.4 - 48 pages]



ANNUAL REPORT 2022 / 2023



The best of country living

ACKNOWLEDGEMENT OF COUNTRY

West Wimmera Shire Council respectfully acknowledges the Traditional Custodians of the land, and pays respect to their elders, past, present, and emerging.



CONTENTS

| | |
|--|----|
| Snapshot of Council | 6 |
| Our vision and values | 8 |
| Goals and achievements | 9 |
| Mayor's message | 10 |
| Chief Executive Officer's message | 11 |
| Financial summary | 12 |
| Description of operations | 16 |
| Economic factors | 17 |
| Major capital works | 18 |
| Major achievements | 19 |
| Our Council | 20 |
| Our people | 22 |
| Human resources | 26 |
| Our performance | 29 |
| Service performance indicators | 44 |
| Services funded in budget | 51 |
| Advocacy | 55 |
| Community engagement | 55 |
| The Victorian Community Satisfaction Survey | 57 |
| Community strengthening and other grants program | 58 |
| Capital works | 61 |
| Major projects | 61 |
| Corporate and community service | 66 |
| Infrastructure development and works | 82 |
| Governance | 87 |
| Performance Statement | |
| Annual Financial Report | |

COUNCIL INFORMATION

OFFICES

Edenhope Customer Service Centre
49 Elizabeth Street, Edenhope VIC 3318
Tel: 13 99 72
Fax: (03) 5585 9950

Kaniva Customer Service Centre
25 Baker Street, Kaniva VIC 3419
Tel: 13 99 72
Fax: (03) 5392 7750

POSTAL ADDRESS

PO Box 201
EDENHOPE VIC 3318

OFFICE HOURS

Monday to Friday
8.30am– 5.00pm

E-MAIL

council@westwimmera.vic.gov.au

WEBSITE

www.westwimmera.vic.gov.au

AUDITORS

Crowe Australia
Melbourne

Victorian Auditor General Office (VAGO)
Melbourne

SOLICITORS

Meerkin & Apel
Greville Street, Prahran

Russell Kennedy Solicitors
Latrobe Street, Melbourne

Maddocks
La Trobe Street, Melbourne

BANKER

National Australia Bank

INTERNAL AUDITOR

RSD Audit
Breen Street, Bendigo

2023 ANNUAL REPORT

The 2022/2023 Annual Report reviews our strategic, operational, and financial performance for the financial year 1 July 2022 to 30 June 2023. It is an important document that shows our community how we performed and whether we did what we promised.

It is a comprehensive report that compares our highlights and achievements with our strategic goals and strategies set out in our Council Plan 2021-2025. West Wimmera Shire Council 2022/2023 Annual Report meets legislative and compliance reporting requirements under section 98 of the *Local Government Act 2020*.

The Annual Report contains the following:

- (a) a report of operations of the Council
- (b) an audited performance statement
- (c) audited financial statements
- (d) a copy of the auditor's report on the performance statement
- (e) a copy of the auditor's report on the financial statements under part three of the Audit Act 1994
- (f) any other matters prescribed by the regulations.



SNAPSHOT OF COUNCIL

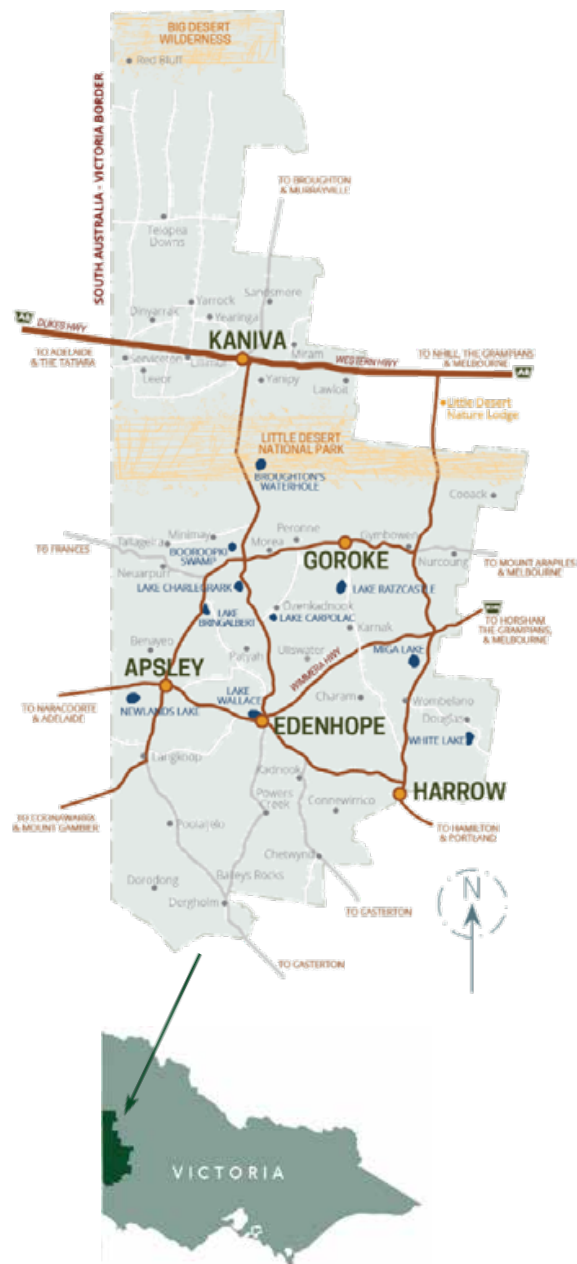
West Wimmera Shire Council (WWSC) is situated along the Victorian – South Australian border, covers 9,108 square kilometres and includes the townships of Apsley, Edenhope and Harrow in the southern half of the shire through to Goroke, Kaniva and Serviceton in the north.

Home to approximately 4,006 residents, the region prides itself for its welcoming communities and wide diversity of industry and environment.

Consisting of untouched desert parks, vast wetlands and fertile plains, West Wimmera is equally known for its acres of wheat, barley, canola, beans, oats, lentils and legumes, and as a home to the famous malleefowl, red-tailed black cockatoo and a unique abundance of wildflowers.

A relaxed informal lifestyle, Mediterranean climate and spectacular scenery are the key features of the West Wimmera region. There is no commuter rush, and any drive is framed by beautiful, natural vistas. The region boasts high-quality education and healthcare services and well-equipped sporting facilities providing excellent outdoor activities for young and old.

A wide range of community groups also provide social and recreational opportunities for residents and help increase the strong sense of community.



FAST FACTS... Who are we?



4,006

ESTIMATED
RESIDENT
POPULATION



46

ABORIGINAL AND
TORRES STRAIT
ISLANDER PEOPLES



50.7

MEDIAN AGE



56.2%

WORKING AGE
POPULATION



811

BUSINESSES



39.2%

EMPLOYED BY
AGRICULTURE



25%

OF VICTORIA'S
INDIVIDUAL
NON-FLOWING
WETLANDS



97,855

NATIONAL PARKS
(ha)



89.7%

ENGLISH
SPEAKING ONLY



2.2

AVERAGE
HOUSEHOLD SIZE



\$1,207

MEDIAN WEEKLY
HOUSEHOLD
INCOME



36.7%

YEAR 12 OR
EQUIVALENT
EDUCATION

OUR VISION AND VALUES

OUR VISION

OUR WEST WIMMERA COMMUNITY IS HEALTHY, THRIVING, DIVERSE, HARMONIOUS, PROSPEROUS, AND SELF-SUSTAINING, WITH REGIONAL AND GLOBAL CONNECTIVITY.

OUR VALUES

INNOVATIVE - We will proactively respond to change, are optimistic about our future and pursue continuous improvement in everything that 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.



Goals and achievements

Goal 1: Liveable and Healthy Community

ACHIEVEMENTS

- Community Satisfaction Survey 2023 showed results significantly higher than both the state-wide and smaller rural council's average
- Kaniva Kindergarten facilities upgrade
- Successfully secured funding for eight luxury cabins
- Award of contracts for the construction of netball/tennis courts and lighting systems at Apsley and Harrow recreation reserves
- Construction of Goroke Recreation Reserve and Pavilion
- Kaniva Caravan Park amenities block
- Brown's House replacement – Harrow

Goal 2: Diverse and Prosperous Economy

ACHIEVEMENTS

- Federal and state governments advocacy for the West Grampians Pipeline
- West Wimmera Shire Council Planning Scheme Review completed
- Significant investment in the upgrade of the Council's road network: significant amount invested in upgrading, renewing and maintaining the road network to improve safety and productivity

Goal 3: Sustainable Environment

ACHIEVEMENTS

- Domestic Animal Management Plan adopted
- Introduction of glass recyclable stream in West Wimmera Shire

Goal 4: Good Governance

ACHIEVEMENTS

- Implementation of a new Electronic Data Records Management System
- Closed out all 40 recommendations from the Victorian Inspectorate
- Community Local Law No. 9 adopted
- Implementation of DocAssembler for professional and efficient collation of Council agendas and minutes
- Projects Management Office was implemented October 2022
- Extended our use of eProcure to ensure a transparent evaluation process
- Implementation of Best of Breed Finance and Rating System on 1 July 2022



MAYOR'S MESSAGE

MAYOR, CR TIM MEYER

I am honoured to present the Annual Report for the year 2022/2023 on behalf of West Wimmera Shire Council. This report is not just a reflection of our achievements but also a testament to our unwavering commitment to the growth and well-being of our community.

Over the past year, West Wimmera Shire Council has continued its dedication to serving the needs of our residents and enhancing the quality of life in our region. Our role encompasses several critical responsibilities:

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

Infrastructure development has been a priority this year. Contracts have been awarded for the construction of state-of-the-art netball and tennis courts at Apsley and Harrow recreation reserves for \$1 million each, along with the Edenhope Equine Facility. These upgrades will enhance sports and leisure opportunities in our communities.

Additionally, we are proud to announce the completion and official opening of the impressive \$2 million Goroke Recreation Pavilion and Changeroom Facility. This new asset will serve as a hub for community activities and events, providing a space for residents to come together and create lasting memories.

Education and early childhood development are vital components of our community. We have secured substantial funding of more than \$400,000 from the Department of Education and Training. These funds will be directed towards upgrading the Edenhope Early Childhood Service building and yard, providing an improved learning environment for our youngest residents. Also, in the past year we successfully completed major renovations at the Kaniva Kindergarten and landscaping works at Goroke kindergarten, create all-accessible playspaces for children to enjoy, which were achieved with significant community contributions from those two communities.

In the tourism sector, secured significant funding for the \$1.4 million upgrade to the Edenhope Lakeside Caravan Park, a project that will undoubtedly elevate the experience for visitors to our region. Moreover, we have secured funding for the installation of cabins at caravan parks in Kaniva, Goroke, Harrow, and Lake Charlegrark. Notably, we have completed \$593,000 worth of upgrades at the Kaniva Caravan Park, including a new amenities block, further enhancing the comfort and convenience of our visitors.

Our success in securing external funding for various projects, including roads, early years, tourism, and sport and recreation, showcases our dedication to maximising resources and opportunities for our community's benefit.

Capital works have also been a focus. Significant improvements have been made, including road and street enhancements, footpaths in Edenhope, Kaniva, Goroke, and Apsley, bridge repairs, swimming pool maintenance, and essential sewer connections.

As we reflect on the achievements of this year, we look forward to a future filled with promise and potential. I extend my sincere gratitude to our dedicated Councillors, community members, and Council staff for their unwavering commitment to West Wimmera Shire's growth and prosperity.

Together, we are building a stronger and more vibrant community, and I am excited to see what the future holds.



CHIEF EXECUTIVE OFFICER'S MESSAGE

DAVID BEZUIDENHOUT

I am pleased to present West Wimmera Shire Council's Annual Report for the year 2022/2023, providing insights into our achievements and endeavours aligned with our strategic goals.

The Chief Executive Officer is responsible for:

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

Over the past year, we have focused on advancing our operational efficiency and enhancing the services we provide to our community. We successfully implemented the Best of Breed Finance and Rating System on July 1, 2022, enhancing our financial management capabilities. The system has changed the way staff handle rates, animal registration, finance, payroll, and customer requests. This significant milestone has

streamlined financial processes and ensures responsible management of our resources.

Our dedication to compliance and modernisation continued with the ongoing implementation of the *Local Government Act 2020*, a program that enhances governance and accountability within our organisation.

In the realm of asset and defect management, we have upgraded AssetAsyst to its cloud version, augmenting our capabilities in managing and maintaining our valuable assets more effectively. Efforts to optimise our internal structure and operations in the works area have also been a priority, ensuring we deliver services more efficiently and in line with community needs.

Furthermore, we have taken strides toward embracing technology by implementing an electronic data records management system through Microsoft Teams. This initiative enhances data management, collaboration, and communication within our organisation, further strengthening our commitment to excellence.

Council's results in the Victorian Community Satisfaction Survey were again very favourable. In the 17 categories that the West Wimmera Shire Council is rated against, performance was similar to, or significantly higher than, the small rural shire group and state-wide averages on all measures in 2023. This reflects the high standard of work all our Council employees adhere to.

As we reflect on these achievements, we remain deeply committed to listening to the sentiments and priorities of our community. Your feedback continues to drive our efforts to provide valued services while maintaining financial responsibility and keeping rates as low as possible.

In closing, I would like to acknowledge the dedication and hard work of our Council, the support of our local community, and the commitment of West Wimmera Shire Council staff. Together, we are focused on delivering our Council's vision and Council Plan, striving for excellence, and serving the needs of our vibrant community.

Thank you for your continued trust and partnership as we work toward a brighter future for West Wimmera Shire.

FINANCIAL SUMMARY

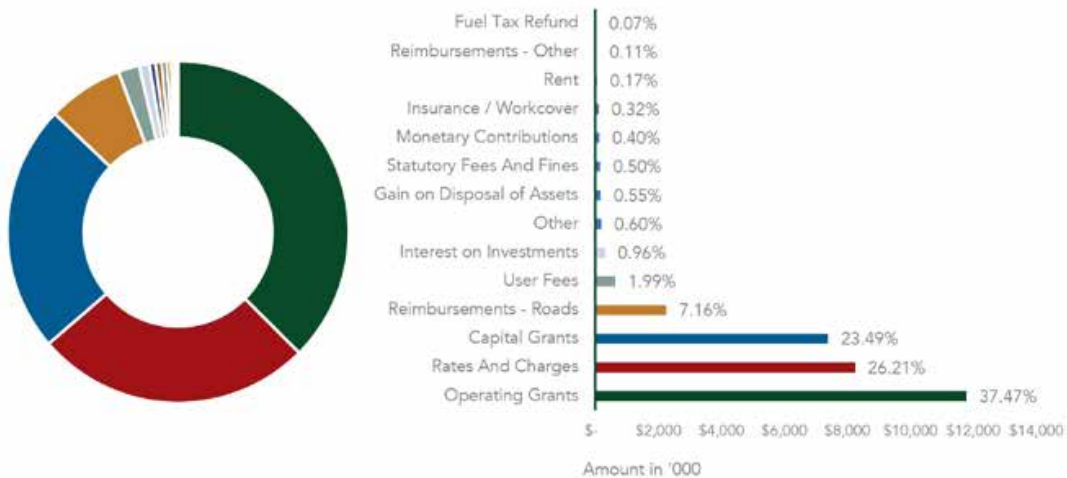
Council continues to maintain its sustainable financial position with most of its operations consistently performing in line with historical trends. Council's financial performance is included in the Financial Statements and Performance Statement as part of this report.

OPERATING POSITION

Council's operating result for 2022/2023 result in a surplus of \$3.058 million (2021/2022 \$1.199 Million). In addition to sustainable operations, the Commonwealth's strategic change in disbursement plan for the Financial Assistance Grants and Roads to Recovery

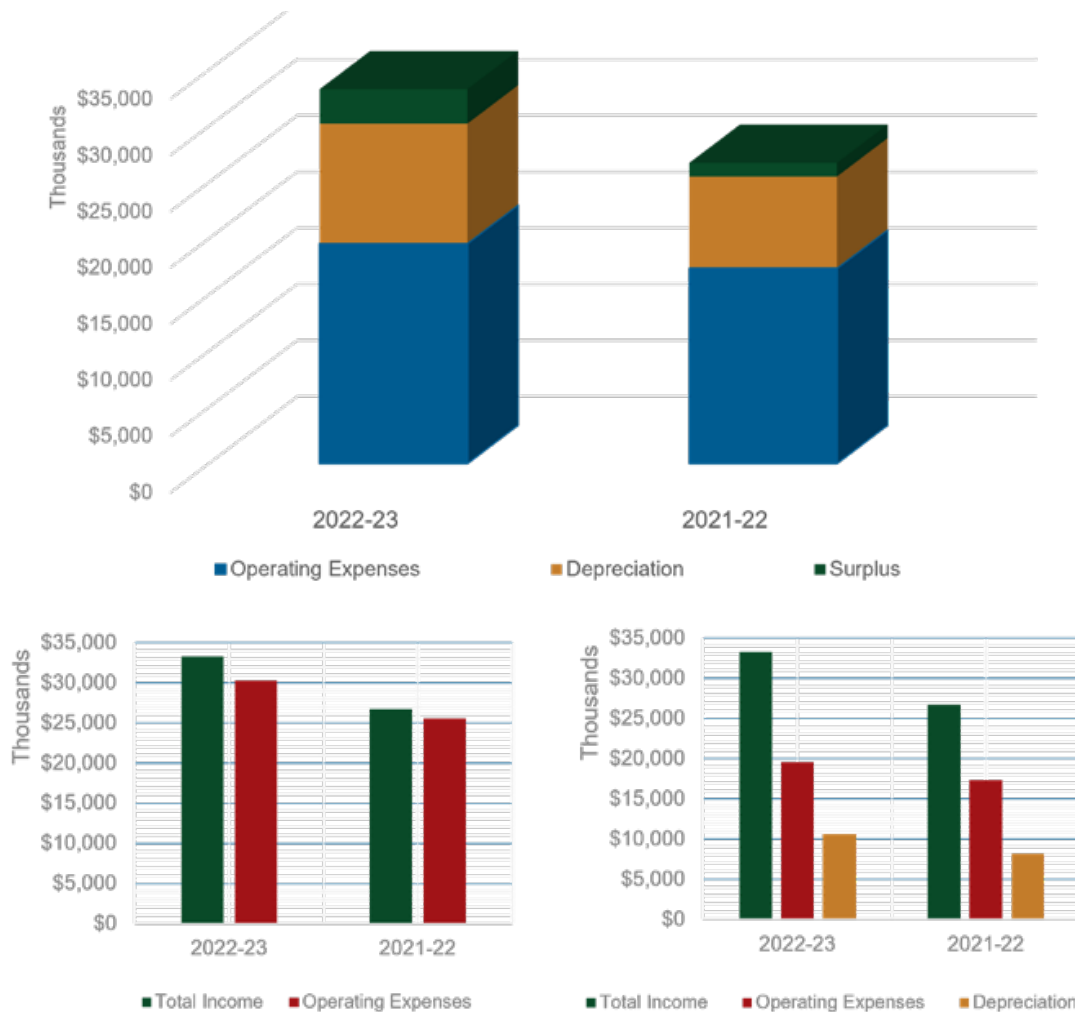
Grants has contributed to a marginal increase in our revenue for the year. Council's strategic assets have undergone a partial revaluation with our Buildings & Structures revalued this year and Infrastructure revaluation completed during 2023/2024. The Council has applied the revalued amounts for buildings and structures as well as infrastructure stated at the estimated increased unit rates replacement value to present a fair value of our assets. The consolidated revaluation and indexation surplus of \$62.337 million reflects the value growth in our assets over past three years.

Council's Sources of Income



Depreciation continues to be major part of Council's expenditure to the tune of \$10.660 million including additional depreciation charge for the year due to revaluation and indexation

on different class of assets. Depreciation is a non-cash expenditure and the gross operational surplus of Council's operations before depreciation will be significantly higher.



Council has generated over \$12.275 million from its own resources which include rates revenue as the prime contributor, statutory fees, user fees, interest on investment and other sources. Capital and Operating Grants received from Commonwealth and State Government still represent our major source of revenue with \$21.015 million. Council is reliant on these grants to continue managing its strategic assets through these capital grants and sustainable delivery of services to widely scattered population clusters in the Council.

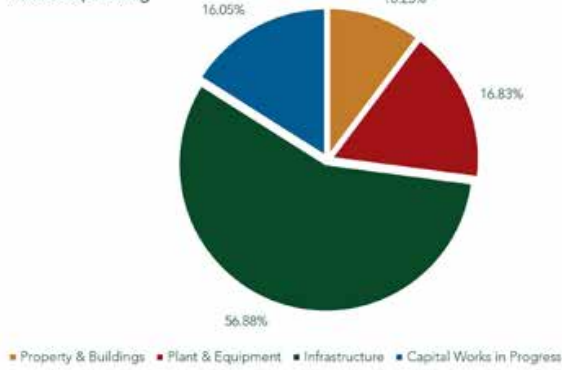
Council successfully delivered more than 85% of its planned capital works this year. Despite operational constraints in delivering these

projects, the Infrastructure, Development and Works team were successful in scoring a higher regional benchmark in completing planned projects providing improved infrastructure to the community.

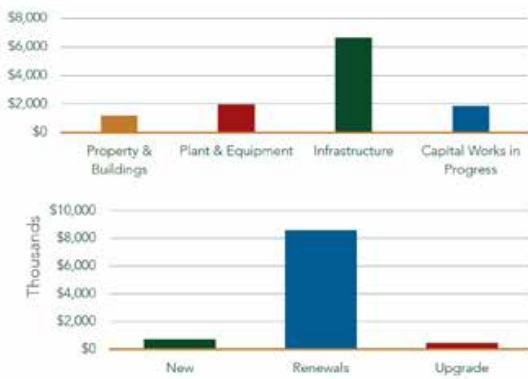
The aggregate delivery of capital projects remained at \$9.805 million (2021/2022 \$7.850 million) and another \$1.874 million worth of capital projects approaching their completion. These projects relate to Council-wide assets including buildings and property, infrastructure and plant and equipment. Asset renewals continues to attract primary focus as the strategic infrastructure assets remain critical for the regional economy.

WEST WIMMERA SHIRE COUNCIL
ANNUAL REPORT 2022-2023

Assets Spending



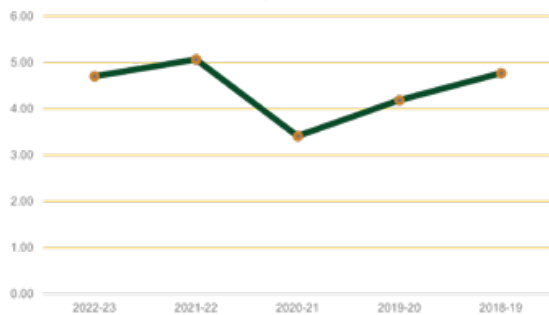
Amount in '000



Council’s liquidity position has improved to \$19.919 million (2021/2022 \$17.197 million) with \$1.191 restricted funds. The unrestricted funds for 2022/2023 represent over 94.02% of the liquid assets and demonstrate a good financial position for Council. The Commonwealth’s strategic change in disbursements of Financial Assistance Grants has improved the cash funds position at the end of financial year. Council continues to a fully compliant risk management framework in maximising the yield out of surplus cash funds.

Council’s working capital ratio continues to sustain a strong 4.71%. This ratio determines Council’s ability to meet its current financial obligations through its current assets.

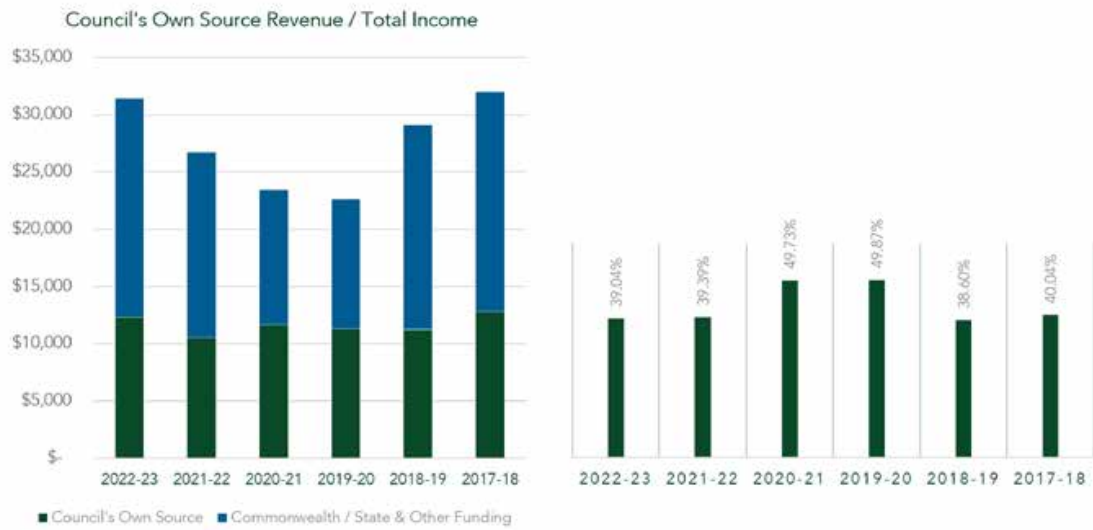
Working Capital Ratio



Current Assets & Current Liabilities



Council’s own source revenue continues to be lower than its reliance on Commonwealth and Victorian grants. The rates revenue increase was capped and with lack of any other significant revenue generating assets, the financial sustainability is subject to continuity of grants for this region and Council in particular.



Council's own source revenue continues to be lower than its reliance on Commonwealth and Victorian Grants. The Rates Revenue increase was capped and with lack of any other significant revenue generating assets, the financial sustainability is subject to continuity of grants for this region and the Council in particular.



DESCRIPTION OF OPERATIONS

West Wimmera Shire Council is responsible for the delivery of over 70 services across many areas including:

FOR OUR BUSINESSES



- Food and Health businesses registration and regulation
- Business Support and education
- Business networking opportunities
- Business permits
- Food safety regulation programs

FOR OUR COMMUNITY



- Building Services and Planning Permits
- Libraries
- Sporting Facilities
- Parks, Gardens and Playgrounds
- Council-run events
- Community grants for activities
- Waste and recycling services
- Road and footpath maintenance
- Graffiti removal
- Environmental sustainability initiatives
- Local amenities and facilities maintenance
- VIC Roads Agency Services
- Animal Control
- Pet Registration
- Provision for seasonal swimming pools
- Tourism development
- Street cleaning
- Fire prevention and pest control management
- Accommodation
- Volunteer support
- Street lighting and signage

FOR OUR FAMILIES



- Playgroups
- Kindergartens
- Family services
- School crossing supervisors
- Social support for youth
- Early years support
- Maternal Childrens health services
- Childcare - Edenhope

FOR OUR OLDER PEOPLE AND PEOPLE WITH A DISABILITY



- Referral for aged care and disability services
- Social support groups
- Personal care and home care
- Emergency support
- Property maintenance
- Living at home assessments
- Delivered meals (meals on wheels)
- Community transport programs
- Respite care

This broad range of community services and infrastructure for residents, supports the wellbeing and prosperity of our community. Council's vision, strategic goals and strategies to further improve services and facilities are described in our Council Plan 2021-2025. The associated Annual Plan 2022/2023 and the Budget 2022/2023 are guided and reported upon in this document.

Refer to the section on Our Performance for more information about Council services. The delivery of services, facilities, support and advocacy to achieve the strategic goals and strategies is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under Victorian and Australian legislations.

ECONOMIC FACTORS

The Australian economy in 2022/2023 showed resilience in the face of challenges and continued on its path to recovery. While the nation faced certain economic and environmental challenges, prudent policies and a resilient workforce contributed to its overall stability and growth. The outlook for the coming fiscal year remains positive, with opportunities for continued progress and adaptation.

Council's primary focus on delivery of its capital works program achieved good outcomes creating opportunities for the local workforce and contractors in the region.

Despite overall challenges in securing materials, earthmoving equipment and skilled workforce, Council was able to achieve higher benchmarks in its delivery to the community.

Council continues to heavily rely on the funding received in the form of federal and state government grants with restricted internal resource generation due to uniform rate capped increase in property rates. Council continues to promote regional tourism and economic development strategies and has initiated some strategic campaigns which will have sustainable dividends in medium to long term.



| | |
|--|--------|
| K Rabones Rd Resheet | 45,511 |
| Wimmera Hwy From Townsend St To Dixon St, North Side, Apsley | 45,465 |
| Edinburgh Rd , Mollison St - Wilson St., Parking Lane Const. | 45,043 |
| Exells Rd Resheet | 44,490 |
| Fridys Rd, Resheet, Ch. 0 - 1040 | 43,190 |
| Avenue Rd Resheet | 40,720 |
| Fergusons Rd Resheet | 39,110 |
| Roach St From Farmers St To Webb St, Kaniva | 38,489 |
| Boundary Rd. North Resheet | 37,610 |
| Yanipy Road Shoulder Sheeting | 36,706 |
| Patyah Rd Resheet | 36,478 |
| Broughton Road Reseal Ch 6290 - Ch 6590 | 35,781 |
| Mitre Road Ch. 1090 - Ch. 1570 X 6.2M Seal | 34,059 |
| Capelthornes Rd Resheet | 32,970 |
| Mooree Rd Ch. 3400 - Ch. 4500 X 6.2M Seal | 32,751 |
| Old Telegraph Road Resheet | 32,697 |
| T Howes Road Reseal Ch 0 - Ch 1628 | 32,505 |
| Mitre Road Shoulder Sheeting | 32,279 |
| Lees Rd Resheet | 30,784 |
| Three Chain Rd Resheet | 29,269 |
| Minimay-Goroke Rd Resheeting | 28,484 |
| Charlegrark Rd Shoulder Sheeting | 27,787 |
| Webbs Road Reseal Ch 0 - Ch 700 & Ch 1190 - Ch 1850 | 27,458 |
| Ullswater Mortat Road Shoulder Reheeting | 27,420 |
| White Lake Rd Resheet | 26,687 |
| Cooak Extension Rd Resheet | 26,381 |
| Broughton Road Ch. 19320 - Ch. 20220 X 6.0M | 26,381 |
| Bringalbert Sth Road Shoulder Resheeting | 26,315 |
| Ian Fosters Rd Resheet | 25,879 |
| Crabtree Rd Resheet | 25,636 |
| D. Hawker Rd Resheet | 25,428 |



MAJOR ACHIEVEMENT

The staged implementation of the *Local Government Act 2020* has seen Councillors and Council officers dedicating time to researching and developing a suite of requirements within statutory delivery timeframes.

- Implementation of electronic data records management system (Microsoft Teams)
- Adoption of Business Continuity Plan
- New suite to manage up-to-date contract documents
- Extended our use of eProcure to ensure a transparent evaluation process
- Kaniva Kindergarten facilities upgrade
- Successfully secured funding for eight luxury cabins – two each at Kaniva Caravan Park, Johnny Mullagh Caravan Park, Lake Charlegrark Caravan Park and Goroke Caravan Park – to be delivered in the 2023/2024 financial year
- Adoption of Domestic Animal Management Plan
- Review of West Wimmera Planning Scheme completed
- Successful completion of a large Capital Works Program
- Successful continuation of local and arterial road maintenance program following an unusually wet winter and spring
- Implementation of DocAssembler for professional and efficient collation of Council agendas and minutes
- Projects Management Office implemented October 2022
- Implementation of a project management system PMO365
- Implementation of Best of Breed Finance and Rating System on 1 July 2022
- Implementation of Council Plan 2021-2025 and Annual Plan 2022/2023
- Adoption of the 2023/2024 Budget
- Introduction of glass recyclables stream in West Wimmera Shire – Kerbside bins are provided to urban residents and transfer station drop-off facilities are available for all residents
- Upgrade of AssetAsyst to cloud version to improve capability of asset and defect management
- Award of contracts for the construction of netball/tennis courts and lighting systems at Apsley and Harrow recreation reserves
- Continuous improvement of Innovation Platform
- Improvements to internal structure and operations of works area:
 - Organisational restructure/ filling key positions in the organisation
 - Information Management (IM) collaboration
 - Implementation of OH&S system
 - Planning for implementation of PAYCAT payroll system
 - Implementation of a new finance system
 - Development and implementation of intranet
 - Team building and collaboration

OUR COUNCIL

In accordance with the objectives of the *Local Government Act 2020*, West Wimmera Shire Council has a democratically elected Council, consisting of five Councillors elected from an unsubdivided municipal district. Our Councillors are accountable, transparent, collaborative, efficient and engaged with the community they serve.

The following Councillors were duly elected in October 2022: Cr Bruce Meyer OAM, Cr Jodie Pretlove, Cr Trevor Domaschenz, Cr Tom Houlihan and Cr Tim Meyer.

COUNCILLORS



MAYOR TIM MEYER

MOBILE: 0437 219 818
E: TimMeyer@westwimmera.vic.gov.au

Councillor Tim Meyer was elected Mayor in November 2022.
First Term: 18 October 2023 - Current Term: 18 October 2023
Committee representative for: Big Desert National Park Fire Control Committee, Rail Freight Alliance, West Wimmera Cemetery Trust, Rural Councils Victoria, Western Highway Action Committee, Northwest Municipalities Association, Municipal Association of Victoria (MAV), CEO Performance Planning Advisory Committee, Audit and Risk Committee



CR JODIE PRETLOVE

MOBILE: 0437 238 902
E: JodiePretlove@westwimmera.vic.gov.au

Councillor Pretlove was elected Deputy Mayor in November 2022.
First Term: 18 October 2023 - Current Term: 18 October 2023
Committee representative for: West Wimmera Shire Cemetery Trust, CEO Performance Planning Advisory Committee, Little Desert National Park Fire Committee, Wimmera Primary Care Partnership, Wimmera Southern Mallee Regional Transport Group, Audit and Risk Committee, West Wimmera Shire Sustainability Advisory Committee, Wimmera Southern Mallee Regional Transport Group



**CR TREVOR
DOMASCHENZ**

MOBILE: 0437 220 351
E: TrevorDomaschenz@westwimmera.vic.gov.au

First Term: 18 October 2023 - Current Term: 18 October 2023
Committee representative for: CEO Performance Planning Advisory Committee, West Wimmera Shire Sustainability Advisory Committee, West Wimmera Rural Water Supply Project Steering Committee, West Wimmera Landcare Network, West Wimmera Cemetery Trust, Wimmera Development Association (WDA), Wimmera Mallee Regional Tourism Association, West Wimmera Tourism Advisory Committee



**CR BRUCE
MEYER OAM**

MOBILE: 0437 261 280
E: BruceMeyer@westwimmera.vic.gov.au

First elected as representative for the former Shire of Kaniva in 1993, serving until that Shire amalgamated with the Shires of Kowree and Arapiles in 1995. Councillor Bruce Meyer was elected to the inaugural West Wimmera Shire Council in 1997 and has continuously represented the Shire since then.

First Term: 18 October 2023 - Current Term: 18 October 2023

Committee representative for: CEO Performance Planning Advisory Committee, West Wimmera Shire Cemetery Trust, Wimmera Regional Library Corporation



**CR TOM
HOULIHAN**

MOBILE: 0437 219 881
E: TomHoulihan@westwimmera.vic.gov.au

First Term: 18 October 2023 - Current Term: 18 October 2023

Committee representative for: CEO Performance Planning Advisory Committee, Johnny Mullagh Interpretive Centre Inc, Grampian Central Waste and Resource Recovery Group, West Wimmera Rural Water Supply Project Steering Committee, West Wimmera Cemetery Trust, Wimmera Mallee Sustainability Alliance, Local Government Statewide Forum- Recycling & Waste Matters

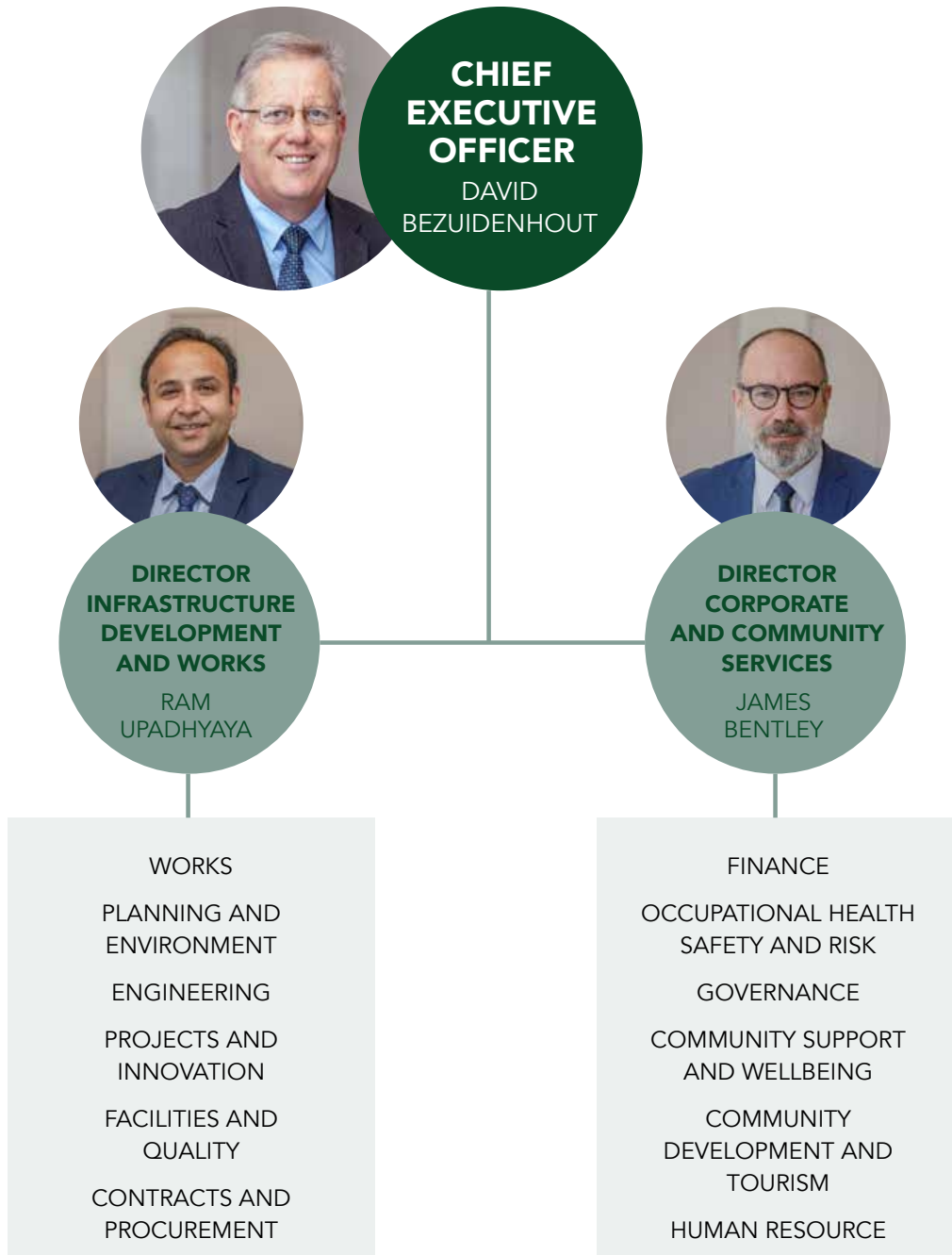
OUR PEOPLE

OUR WEST WIMMERA COMMUNITY IS
HEALTHY, THRIVING, DIVERSE,
HARMONIOUS, PROSPEROUS, AND
SELF-SUSTAINING, WITH REGIONAL AND
GLOBAL CONNECTIVITY.



ORGANISATIONAL STRUCTURE

Council is the governing body that appoints the Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan. Two directors and the CEO form the Executive Leadership Team.



CHIEF EXECUTIVE OFFICER

DAVID BEZUIDENHOUT



David Bezuidenhout was born in South Africa and spent nearly 20 years in the defence force. David is qualified as a lawyer and worked in private practice for 16 years in South Africa and later in Queensland after migrating to Australia in 2006. Over the next 12 years, David worked in both the legal space and in senior projects and general management roles for firms including, Worley Parsons and Spotless in Queensland.

David made the transition into the public sector in 2015 as Head of Capital Projects for the Gladstone Area Water Board and in 2018 joined Cloncurry Shire Council in northwest Queensland as its CEO.

David has a Masters Degree in Project Management, Certified Practising Project Director; Graduate Company Director; Law Degree, admitted as Legal Practitioner in Supreme Court of Queensland and High Court of Australia.

DIRECTOR CORPORATE AND COMMUNITY SERVICES

JAMES BENTLEY



After starting his career in corporate risk and underwriting in Sydney, James transitioned to Local Government in 2006. He has held senior roles in customer experience, finance and revenue in Councils across New South Wales and Queensland and brings with him genuine enthusiasm about the power of positive culture to deliver improvement for our community.

James has completed his Master of Professional Accounting through RMIT and believes that working in Council is one of the most satisfying ways to contribute to the prosperity and sustainability of the place we call home.

Areas of responsibility:

- Finance, rates and revenue
- Customer service
- Human resources
- Governance
- Occupational health, safety and risk
- Kindergartens, early years services
- Risk management, audit committee
- Maternal and Child Health Service
- Youth services
- Home and Community Care Services
- Community and volunteer support
- Information technology
- Libraries
- Cemeteries
- Community development and tourism

DIRECTOR INFRASTRUCTURE DEVELOPMENT AND WORKS

RAM UPADHYAYA



Ram commenced with Council as Director Infrastructure, Development and Works in January 2022 and brings extensive experience in asset management, project management, leadership, and stakeholder management. He has a very young family and thoroughly enjoys the rural lifestyle.

Having worked for several Wimmera Councils at various capacity for the past 13 years, Ram understands the challenges faced by the community and Council.

Ram holds a Master's degree in Infrastructure Engineering and Management and has recently completed a Company Directors Course.

Areas of responsibility:

- Roads program
- Footpaths
- Waste, recycling and transfers
- Culverts and drains
- Public and environment health
- Statutory planning, municipal building surveyor
- Strategic planning
- Property services
- Emergency management and fire prevention
- Domestic animals and local laws
- Roadside pests and weeds program
- Parks and gardens
- Aerodrome
- Quarries
- Contracts and procurement
- Seasonal pools
- Shire buildings
- Qualities and facilities
- Projects and innovation
- Economic and business development

HUMAN RESOURCES

Council continued to implement its Gender Equality Action Plan (GEAP), which will be subject to a progress report to the Gender Equality Commission in early 2024. The progress report will document Council's work towards the strategies and measures outlined in the GEAP and progress in relation to the workplace gender equality indicators.

Council participated in the People Matter Survey for Local Government, which collects employee experience data and will help Council measure its progress in relation to the workplace gender equality indicators.

Council also participated in research conducted by Federation University Rurality and Workforce Participation, which examined the security of part time work in the Grampians region.

In conjunction with the Orange Door, Council held events during the 16 Days of Activism Against Gender Based Violence, to increase awareness in our workplace and community. Council provided Cultural Awareness training for its Senior Leadership Team and Councillors, and early in the 2023/2024 financial year, all staff will undertake Prevention of Sexual Harassment and Bullying training.

Table 1: Employee distribution by organisational structure by employment type by gender

| Employment Type/ Gender | CEO & Governance | Corporate & Community Services | Infrastructure, Development & Works | Total FTE |
|----------------------------|------------------|-----------------------------------|---|--------------|
| Permanent FT - F | - | 9 | 9 | 18 |
| Permanent FT - M | 3 | 7 | 51 | 61 |
| Permanent FT - X | - | 0 | 0 | 0 |
| Permanent PT - F | 0.8 | 20.4 | 4.8 | 26 |
| Permanent PT - M | - | 0 | 4.6 | 4.6 |
| Permanent PT - X | - | 0 | 0 | 0 |
| Casual - F | - | 0 | 0 | 0 |
| Casual - M | - | 0 | 0 | 0 |
| Casual - X | - | 0 | 0 | 0 |
| Total | 3.8 | 36.4 | 69.4 | 109.6 |

F - Female, M - Male, X - Persons of self-described gender
FT - Full time, PT - Part time

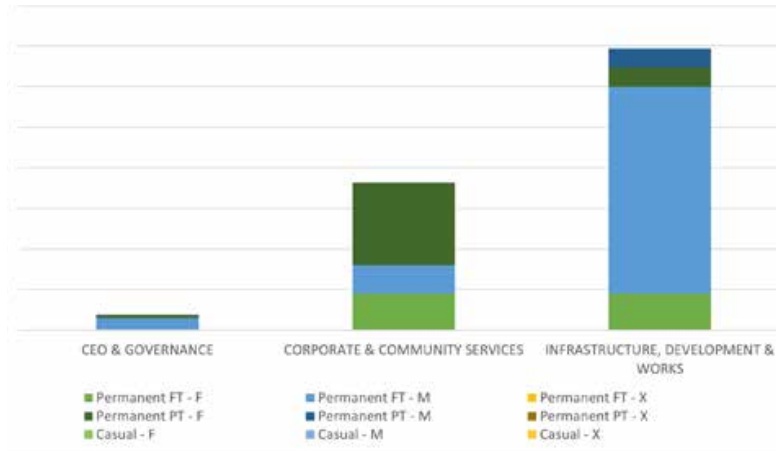


Figure 1: Employee distribution by organisational structure by employment type by gender (CEO, Corporate and Community and Infrastructure Development and Works)

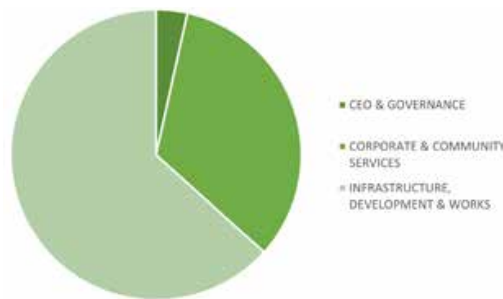


Figure 2: Percentage distribution of enrolment type within organisational structure (CEO, Corporate and Community and Infrastructure Development and Works)

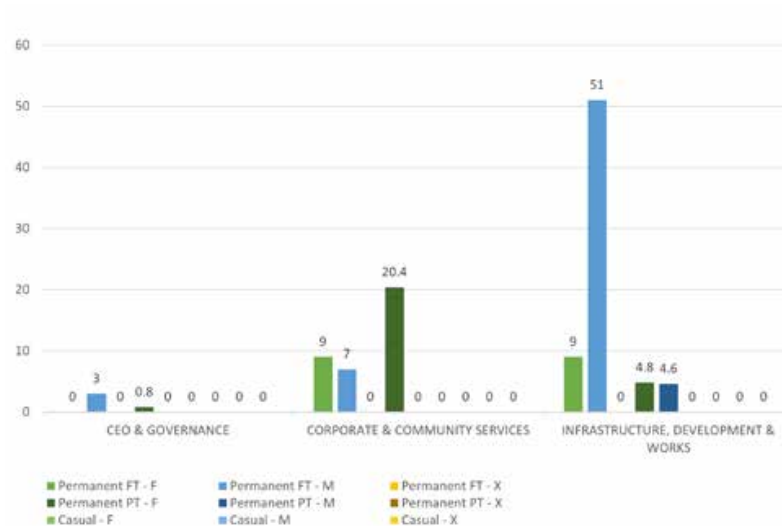


Figure 3: Distribution of employees by organisational structure, employment type and gender (CEO, Corporate and Community and Infrastructure Development and Works)

Table 2: Employee distribution by banding by gender

| | Female | | | Male | | | Self-described | | | Total FTE |
|--------------|-----------|-------------|----------|-----------|------------|----------|----------------|----|--------|--------------|
| | FT | PT | Casual | FT | PT | Casual | FT | PT | Casual | |
| Band 1 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| Band 2 | 1 | 1.2 | 0 | 11 | 1.7 | 0 | | | | 14.9 |
| Band 3 | 0 | 1.3 | 0 | 24 | 1.4 | 0 | | | | 26.7 |
| Band 4 | 5 | 6.7 | 0 | 4 | 0 | 0 | | | | 15.7 |
| Band 5 | 4 | 3.9 | 0 | 6 | 0.6 | 0 | | | | 14.5 |
| Band 6 | 2 | 2 | 0 | 5 | 0 | 0 | | | | 9 |
| Band 7 | 6 | 1.1 | 0 | 3 | 0.8 | 0 | | | | 10.9 |
| Band 8 | 2 | 1.4 | 0 | 4 | 0 | 0 | | | | 7.4 |
| Other | 0 | 7.5 | 0 | 3 | 0 | 0 | | | | 10.5 |
| TOTAL | 20 | 25.1 | 0 | 60 | 4.5 | 0 | | | | 109.6 |

F - Female, M - Male, X - Persons of self-described gender
FT - Full time, PT - Part time

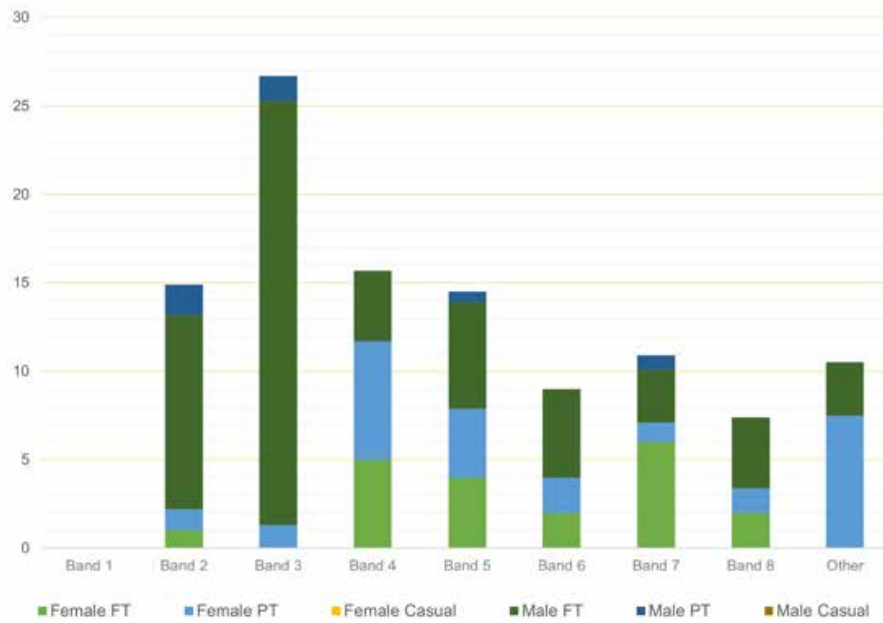


Figure 4: Employee distribution by banding by gender

OUR PERFORMANCE

INTEGRATED STRATEGIC PLANNING AND REPORTING FRAMEWORK

Part 4 of the *Local Government Act 2020* requires Councils to prepare the following:

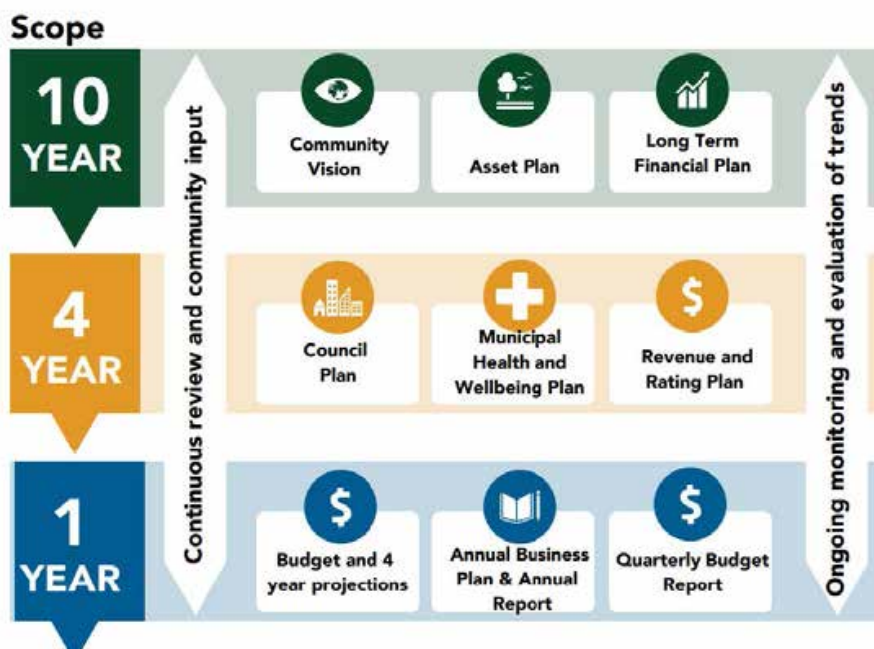
- A Community Vision (for at least the next 10 financial years)
- A Council Plan (for at least the next four financial years)
- A Financial Plan (for at least the next 10 financial years)
- An Asset Plan (for at least the next 10 financial years)
- A Revenue and Rating Plan (for at least the next four financial years)

- An Annual Budget (for the next four financial years)
- A Quarterly Budget Report
- An Annual Report (for each financial year) and
- Financial policies

The Act also requires Councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least four years).

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for Local Government.



COUNCIL PLAN

West Wimmera Shire Council Plan 2021-2025 (the plan) is Council's key strategic document and incorporates the Municipal Public Health and Wellbeing Plan with Council's commitment to health and wellbeing reflected throughout. The plan includes Council's values and goals, which set the outcomes that Council wants to achieve over the current four-year Council period. These outcomes are also aligned with the 2041 Community Vision.

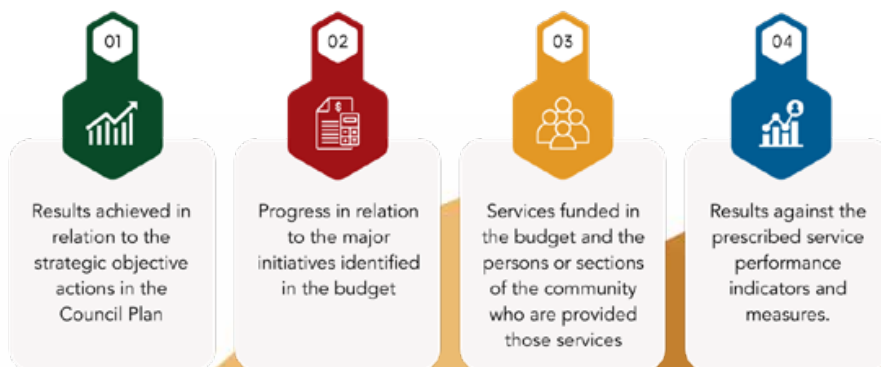
The Council Plan goals are broken down into strategies, initiatives and timing and each year the Annual Plan allows for these actions to be tracked and actioned.

The following are the five goals detailed in the plan.



PERFORMANCE

Council's performance for the 2022/2023 year has been reported against each strategic goal and strategy to demonstrate how Council is performing in achieving the 2021-2025 Council Plan. Performance has been measured as follows:



MAJOR CAPITAL WORKS

The capital works program forms a significant proportion of Council's budget. A variety of capital works were carried out including, renewal, upgrade, and safety initiatives of sections of roads and street infrastructure.

Major capital works delivered in 2022/2023 include:

| | \$ |
|--|---------|
| Murrawong Rd Ch. 4920 - Ch. 7160 X 6.0M Seal | 570,095 |
| Ullswater Mortat Rd. Ch 5930 - Ch 6710 X 6.2M Seal & Ch 6710 - Ch 7575 X 6.2M Seal | 387,548 |
| Wimmera Southern Mallee Caravan Park Upgrades | 362,554 |
| Edenhope - Goroke Road Reseal | 294,402 |
| Minimay Francis Rd Ch. 25830 - Ch. 26760 X 6.0M Seal | 220,086 |
| Benayeo Rd Reseal Ch 170 – Ch 1910 & Ch 18805 - Ch 22970 | 175,769 |
| Serviceton South Road Ch. 3240 - Ch. 3945 X 4.0M Seal | 167,845 |
| Chappel Road Reseal Ch 0 - Ch 8030 | 145,855 |
| West Wimmera Cabins Project - Kaniva | 139,428 |
| Madden St, Bond To Kelly | 123,001 |
| High Street, Bond St. - East | 121,976 |
| Bringalbert South Road Reseal Ch 0 - Ch 67 & Ch 0 - Ch 5530 | 117,370 |
| Patyah Bringalbert North Road Reseal Ch 8080 - Ch 13090 | 109,099 |
| Browns House Replacement | 106,272 |
| Madden St Kaniva, Patterson - Bond | 95,935 |
| Edenhope Lakeside Caravan Park | 90,145 |
| Goroke Harrow Road Shoulder Resheeting | 85,634 |
| Hawkers And Goodwins Rd Resheet | 75,811 |
| Edgerley Road Reseal Ch 5270 - Ch 7220 | 73,980 |
| Kaniva Office Refurbishment | 71,807 |
| Williams-Jewells Rd Resheet | 70,636 |
| Kadnook - Connewirricoo Rd. Ch. 5800 - Ch. 7350 X 6.2M Seal | 59,904 |
| Marsh & Lowes Rd Resheet | 58,001 |
| Miram Nth Road Ch. 350 - Ch. 2670 X 4.0M Seal | 57,861 |
| Hobbs Rd Resheet | 54,037 |
| Station St Goroke, Footpath, Railway St. - Senior Citizens | 52,557 |
| Newlands Settlement Bridge Repairs | 52,500 |
| Minimay Frances Rd Shoulder Sheeting | 47,564 |
| Langkoop Naracoorte Road Reseal Ch 2860 - Ch 4280 | 46,949 |

COUNCIL PLAN INITIATIVES

Goal 1: Liveable & Healthy Community

| Strategies | Initiatives | Timing | Achievements/ Actions |
|---|---|-------------------|---|
| 1.1 Create a healthy, active, and vibrant community. | 1.1.1 Review and implement a revised Community Strengthening Program to ensure programs, clubs and infrastructure are supported equitably across the Shire. | 2021-2022 | Overarching Grants Policy has been reviewed and updated in April 2023 and also includes associated guidelines for each grant category. SmartyGrants and Grant Guru has been implemented. |
| | 1.1.2 Seek funding for and prepare a Municipal Sport and Recreation Strategy to guide sport and recreation infrastructure and activities in the Shire. | 2021-2023 | Funding applied for and received. Strategy due to be completed by December 2023. |
| | 1.1.3 Implement Municipal Sport and Recreation Strategy. | Ongoing from 2023 | Strategy to be implemented once completed. |
| | 1.1.4 Advocate for improved access to health and community services within the Shire. | 2021-2025 | Ongoing. |
| | 1.1.5 Work with other sporting, education, and health service providers to promote and deliver accessible healthy and active lifestyle programs. | 2021-2025 | Ongoing. |
| | 1.1.6 Work with local health providers to provide long term mental health services. | 2021-2025 | Ongoing. |
| | 1.1.7 Work with state, regional and local sporting associations to offer socially modified forms of sport and recreation that cater to all ability levels. | 2021-2025 | Commenced discussions with some sporting codes within the Shire to offer modified forms of recreation and sport. Also discussions with Grampians Health re the identification of safe walk areas within the Shire for people with mobility issues. |
| | 1.1.8 Support and promote volunteering opportunities within the organisation with local community groups. | 2021-2025 | On the website, volunteer opportunities are listed and prospective volunteers are encouraged to call Events and Volunteering Officer to discuss opportunities. Website includes volunteer handbook and application form. Event held to recognise volunteers across the Shire. |
| 1.2 Support a safe and inclusive community. | 1.2.1 Maintain supported playgroups across the Shire. | 2021-2025 | Supported Facilitator operates two supported playgroups each week and supports community playgroups. Funding maintained with DFFH; additional intergenerational and dance party sessions have been added to existing services. |
| | 1.2.2 Provide a range of youth focused activities that provide a diverse range of safe and inclusive experiences across the Shire. | 2021-2025 | Ongoing through FreeZa. |
| | 1.2.3 Partner with relevant local and regional organisations to promote and deliver domestic violence awareness campaigns. | 2021-2025 | Ongoing. |

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| | 1.2.4 Support relevant regional and local agencies in promotion of mental health, drug, and alcohol awareness programs and also, advocate for increased resources. | 2021-2025 | Ongoing through MCH and youth services. |
| | 1.2.5 Ensure Communities of Respect and Equality (CoRE) Action Plan is maintained and being implemented. | 2021-2025 | CoRE Action Plan implemented. |
| | 1.2.6 Actively participate in road safety awareness programs. | 2021-2025 | Ongoing. |
| | 1.2.7 Prepare and implement an action plan to reflect and incorporate the new Child Safe Standards in Council governance and operations. | 2021-2025 | Completed. |
| | 1.2.8 Develop and promote intergeneration wellbeing activities in cooperation with other relevant agencies. | 2021-2025 | Monthly stakeholder meetings implemented. Wellbeing Carnival was held September 2022. |
| 1.3 Provide well-planned and sustainable community infrastructure. | 1.3.1 Actively support committees of management in management of community facilities. | 2022-2023 | Council continues to liaise and support and provide guidance to committees of management via: - Seminars to provide good governance and leadership - obtained through the SRO, the refund of the Fire Service Levy as reserves were not eligible pay - ongoing consultation and support. |
| | 1.3.2 Ensure key infrastructure (roads and buildings) is maintained and renewed as required to support our economy, community use and involvement. | 2021-2025 | Council budget adopted with consideration of ongoing asset management plans. |
| | 1.3.3 Actively assist community groups in applying for funding to upgrade sport and recreation community infrastructure in line with the Municipal Sport and Recreation Strategy. | Ongoing | - Received tenders and appointed contractors for the Apsley and Harrow tennis/netball courts and lighting projects. - Tenders received and contractors appointed for construction of amenities facility at the Edenhope equine grounds. - Council adopted the Apsley Playspace Masterplan and Edenhope Playspace Masterplan/Strategy in December 2022. - Brown's House replacement (Harrow) constructed to near completion within 2022/2023 financial year. - Commenced detailed design for splash park in Kaniva at existing pool site. |
| | 1.3.4 Continue to extend Council's footpath network in towns and seek funding to develop and extend trails in accordance with Recreational Trails Strategy. | Ongoing | New footpath sections completed Elizabeth Street-Edenhope, Kelly Street-Kaniva, Station Street-Goroke. |
| | 1.3.5 Advocate for improvements in public transport services for West Wimmera Shire. | 2021-2025 | Partnership with Centre for Participation to provide the Wimmera Southern Mallee bus service from Kaniva to Horsham, which has been heavily utilised. |
| | 1.3.6 Review and improve Council's Asset Management System to manage Council buildings and facilities in accordance with legislative requirements. | Ongoing | AssetAsyst, Council's asset maintenance system has had a data upgrade. It has also been upgraded to the latest cloud version which provides for tablet use. |

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| 1.4 Deliver quality services that support community life. | 1.4.1 Partner with key stakeholders to complete a study of current and future childcare requirements across the shire and define Council's role in the planning, service development and facility provision requirements. | 2021-2022 | Completed and childcare service is now provided in Edenhope. |
| | 1.4.2 Advocate for funding support from state and federal governments to assist with development and ongoing childcare solutions. | 2021 - ongoing | State Government approval for Childcare Subsidy. Childcare service implemented in Edenhope. |
| | 1.4.3 Support the implementation of childcare initiatives across shire. | 2022-2025 | Childcare service continues to be provided. |
| | 1.4.4 Work with key partners to encourage rural employment. | Ongoing | Land supply and capacity report has been delivered by WSMD. Housing a key priority in the Economic Development Plan consultation. |
| | 1.4.5 Partner with other agencies in attracting additional training opportunities for short courses. | Ongoing | Business Training Calendar is now live on Council's website. |
| | 1.4.6 Collaborate with local schools to assist with funding advocacy where required. | Ongoing | |
| | 1.4.7 Secure ongoing, flexible, rural appropriate funding to support Maternal and Child Health and other early years initiatives. | Ongoing | Annual funding received. |
| | 1.4.8 Prepare a community events manual to support safe, sustainable, and inclusive community activity. | 2021-2022 | Completed. New events diary on Facebook. |
| | 1.4.9 Advocate for secure provision of potable water for our towns. | Ongoing | Included in GMMWater review. Pipeline supply for Kaniva underway. |
| 1.5 Support and encourage our events, cultural and arts communities. | 1.5.1 Through membership of the Wimmera Regional Library Corporation continue to provide library services that are relevant and contemporary. | Ongoing | Library services continue to be delivered in Kaniva, Edenhope, Harrow and Goroke. |
| | 1.5.2 Seek funding for the development of a Community Arts Strategy. | 2022-2023 | No state or federal funding for Local Government Community Arts Strategies available. |
| | 1.5.3 Develop an annual events program. | 2022-2025 | Events are listed on website and annual events program being developed. |
| | 1.5.4 Review and improve Council's event support program to encourage local and regional events in the shire. | 2021-2022 | New event support process established and new website page to assist event organisers and events handbook implemented. SmartyGrants developed to assist in event administration. |
| | 1.5.5 Work with local and regional organisations to develop and implement a range of initiatives that promote performing and visual arts within the shire for the benefit of locals and tourists. | 2022-2025 | Advocacy with RDV regarding funding opportunities to promote the arts within the shire. |

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| 1.6 Support a prepared and resilient community. | 1.6.1 Promote community participation in municipal emergency management planning. | Ongoing | Regular quarterly Municipal Emergency Management Planning Committee and Municipal Fire Management Planning Committee meetings. |
| | 1.6.2 Partner with communities, agencies, and neighbouring municipalities to strengthen emergency and disaster planning, awareness and preparedness. | Ongoing | Combined Municipal Emergency Management Planning Committee and Municipal Fire Management Planning Committee meetings held with four neighbouring municipalities annually. Employment of Wimmera Emergency Team shared by the four neighbouring Councils, which also incorporates combined training with other municipalities and other agencies. |
| | 1.6.3 Plan for and deliver emergency response, relief and recovery as required in conjunction with Regional Emergency Management Planning Committee (REMPC) partners. | Ongoing | Municipal Emergency Management Plan development complete. Municipal Fire Management Plan currently awaiting the assurance process by REMPC. |
| | 1.6.4 Support local emergency services agencies. Plan for and deliver emergency services as required in conjunction with REMPC. | Ongoing | Ongoing emergency management planning through MFMP Committee and MEMP Committee through quarterly meetings. |
| 1.7 Improve the livability of the shire to assist in growing our population into the future. | 1.7.1 Partner with state and regional bodies to improve the availability of housing options in the shire. | 2021-2025 | Land Supply and Capacity Report has been delivered by WSMD in November. Distributed to CEO and directors 7 Dec 22. Recent discussions with WSMD, |
| | 1.7.2 Assist emergency housing agencies. Partner with state and regional bodies to improve the availability of housing options in the shire. | Ongoing | Continue to work with WSMD/Homes Victoria on housing project. |
| | 1.7.3 Undertake a Planning Scheme review to identify options for increased residential development in and around townships. | 2021-2022 | Planning Scheme review completed. |
| | 1.7.4 Implement findings of the Planning Scheme review through an amendment to the Planning Scheme. | 2022-2023 | Recommendations presented to Council and a priority list developed which is being implemented. |
| | 1.7.5 Partner with Wimmera Development Association (WDA) to implement a livability framework to connect our community and to help develop a region that thrives in social, economic, and environmental aspects. | 2021-2022 | Ongoing work with WSMD on housing. |

Indicators

| Indicators/measures | Comments/results |
|---|---|
| West Wimmera population (ABS) | 2021 Australian Bureau of Statistics Census indicated population growth for West Wimmera Shire Council from 3,810 to 4,006. |
| Primary Care Partnership – Wimmera Community Profile | The data set has previously been provided by Wimmera Primary Care Partnership, who have now joined the Grampians Region Public Health Unit within Grampians Health. The data set is provided on a four yearly basis. |
| Annual Local Government Satisfaction Survey | The index score recorded for elderly support services for the West Wimmera Shire was 70 compared with the state-wide score of 63. Appearance of public areas remains Council's best performing area (index score 77). |

Goal 2: Diverse and Prosperous Economy

| Strategies | Initiatives | Timing | Achievements/ Actions |
|---|---|-----------|---|
| 2.1 Encourage and support the establishment and expansion of innovative, creative, and sustainable businesses. | 2.1.1 Develop strategies and then prepare and implement a campaign to attract businesses and families. | 2021-2022 | Economic Development Strategy commenced to establish priorities. Community consultation complete and draft developed. |
| | 2.1.2 Undertake a review of the planning scheme to ensure appropriate zonings are in place to support business development and livability. | 2021-2022 | Planning Scheme review completed. |
| | 2.1.3 Implement the findings of the planning review through an amendment to the West Wimmera Planning Scheme. | 2022-2023 | Recommendations presented to Council with a priority list developed which is being implemented. |
| | 2.1.4 Deliver a Business Assistance Program that supports businesses to establish and grow. | 2022-2023 | Business Concierge Program implemented and promoted via social media. |
| | 2.1.5 Work with the agricultural sector to support the continued development of cutting-edge farming. | 2022-2023 | Joined Birchip Cropping Group program (\$10,000 for three years). Program commenced 2022/2023. |
| | 2.1.6 Include a local planning policy in the Planning Scheme Review to protect agricultural land and provide diverse opportunities across the shire. | 2021-2022 | Will be completed in conjunction with the recommendations as they are implemented. |
| | 2.1.7 Seek funding to assist with COVID-19 recovery for local businesses and the community. | 2021-2022 | Funding received to implement the Local Government Business Concierge and Hospitality Support Program and completed. |
| 2.2 Promote the shire as a great place to visit, live and invest | 2.2.1 Prepare a Tourism Strategy to guide Council's and our community's roles in supporting tourism activity. | 2021-2022 | Tourism Strategy developed and adopted by Council at the June Council meeting. |
| | 2.2.2 Actively participate in regional tourism planning and promotional campaigns. | Ongoing | Ongoing interaction with Wimmera Mallee Tourism, Grampians Tourism and Wimmera Development Association. |
| | 2.2.3 Implement Council's actions from Tourism Strategy. | 2022-2023 | Tourism Strategy developed and adopted by Council at the June Council Meeting and implementation of Council's actions has commenced. |
| | 2.2.4 Design and implement a marketing campaign to encourage tourists to visit the shire, based on recommendations from the Tourism Strategy. | Ongoing | To be commenced. Advertising campaigns in collaboration with Wimmera Mallee Tourism. |
| | 2.2.5 Investigate options to advocate for incentives to attract the required skilled workforce to the region eg. health care, childcare, agriculture. | 2022-2024 | Examine possible options utilising the Economic Development Strategy. Strategy shows a lack of available housing and rentals. Monitor suggested actions in EcoDev strategy. |

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| 2.3 Facilitate the development of the local economy and jobs. | 2.3.1 Review and update the Economic Development Strategy to maximise economic activity in the shire. | 2021-2022 | Economic Development Strategy commenced to establish priorities. Community consultation complete and draft developed. |
| | 2.3.2 Work with government, employers, and regional bodies to find solutions to fill skill shortages and create jobs in West Wimmera. | 2021-2022 | Continuing to work with Wimmera Southern Mallee Development Ltd. Associated on skill shortages. |
| | 2.3.3 Lobby and promote agricultural development in the West Wimmera Shire. | 2021-2025 | Ongoing. |
| | 2.3.4 Advocate for aquaculture opportunities including the possible re-establishment of the facility near Lake Charlegrark. | 2021-2025 | Discussions with Fisheries Victoria undertaken, anyone can apply for a licence and would most probably be granted one. Fisheries would not re-establish due to the uncertainty of water availability. |
| 2.4 Create vibrant and attractive town centres. | 2.4.1 Seek funding and partnership opportunities to implement streetscape plans for Edenhope and Kaniva. | 2022-2025 | Funding application has been submitted to the TAC to review pedestrian and vehicle safety aspects within the Kaniva urban precinct. Council successful in obtaining the funding. Consultant appointed. Field data surveys have commenced onsite. Draft intersection and pedestrian layout developed. Consultation with VicRoads. |
| | 2.4.2 Continue to maintain and expand footpaths and shared paths in town centres. | Ongoing | Extension of footpath in Wallace Street, Apsley, Roache Street, Kaniva, and Lake Street, Edenhope. |
| | 2.4.3 Facilitate the installation of electric vehicle charging stations in Edenhope and Kaniva. | 2022-2023 | Installation of EV Chargers in Edenhope and Kaniva installed and active. Project complete. |
| | 2.4.4 Review Local Law to assist business opportunities in the shire and ensure the safety and amenities of our towns are preserved. | 2021-2022 | Under review. |
| | 2.4.5 Complete streetscape master plans for Harrow, Apsley, Serviceton, Dergholm and Goroke. | 2024-2025 | Preplanning to be done in 2023/2024. |
| | 2.4.6 Actively work to improve the appearance of main streets and town entrances across the shire. | 2024-2025 | Dergholm Hotel footpath. New street furniture and bins throughout townships. |
| | 2.5 Enhance the local road network and explore transport options. | 2.5.1 Review the Road Management Plan (RMP) within 12 months of the Council elections. | 2021-2022 |
| 2.5.2 Continue the programmed maintenance of the sealed and unsealed road network in accordance with the RMP and Moloney Report. | | Annually | Annual capital works program developed to reduce the renewal gap as recommended by Moloney Report. |
| 2.5.3 Implement the Annual Capital Works program in line with the RMP and road network reporting requirements. | | Annually | Capital Works Program completed successfully. |

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| | 2.5.4 Implement an Asset Management System to monitor and plan road and asset maintenance and renewal. | 2022-2023 | Data upgrade of asset maintenance software undertaken as well as purchase of updated cloud version, which enables utilisation of tablets in the field. |
| | 2.5.5 Advocate for additional external funding for roads and bridges. | Ongoing | Funding through HVSP for Kadnook-Connewirricoo Road and Mooree Road. |
| | 2.5.6 Advocate for VicRoads to improve the quality of state roads throughout our shire. | Ongoing | Wimmera Southern Mallee Transport Group (WSMTG) and Western Highway Action Committee and regular meetings with VicRoads. |
| | 2.5.7 Seek funding to upgrade local roads throughout the shire to support freight routes, heavy vehicles, and high traffic volumes. | Ongoing | Secured an additional funding through HVSP. |
| 2.6 Provide infrastructure to sustain economic activity. | 2.6.1 Campaign for improved access to quality digital connectivity. | Ongoing | Working with State Government and service providers to identify blackspots and connectivity requirements. NBN fibre to premise commenced for Kaniva on ground while Edenhope in planning to be delivered 2023/2024. |
| | 2.6.2 Advocate for the West Grampians Pipeline Project. | Ongoing | *Letter from Grampians water on business case used for lobbying purpose pending further work to business case. Brochures updated with new contact particulars and consultant (Simon Coutts) engaged to undertake further work on business case (environmental and recreational benefits etc. in progress) *Advocacy with federal and state governments, meetings with Anne Webster, David Littleproud, Jaala Pulford *Meeting with The Hon. Jaala Pulford to present the updated West Grampians Rural Meeting with GWMWater Managing Director Mark Williams on 17 March 2023. Meeting with Dave Brennan CMA 20 March 2023 regarding commitment for continuous funding. |
| | 2.6.3 Advocate for improved water pressure within towns. | 2021-2022 | Ongoing. GWMWater have undertaken improvements in Edenhope in 2022/2023 financial year. New reticulated water system being installed at Kaniva. To be completed 2023/2024. |
| | 2.6.4 Advocate for the improvement of roads to meet requirements for road trains. | 2021-2025 | Wimmera Southern Mallee Transport Group (WSMTG) and Western Highway Action Committee hold regular meetings with VicRoads. |
| | 2.6.5 Advocate for a gas pipeline extension into West Wimmera. | 2021-2025 | Difficult with State Government direction on utilisation of gas. |
| | 2.6.6 Advocate for the continued sale and promotion of unallocated groundwater in the areas identified as still having sustainable water for sale. | 2021-2025 | Ongoing liaison with GWMWater. |
| | 2.6.7 Advocate for recreational water. | 2021-2025 | |

Indicators

| Indicators/measures | Comments/results | | | | | | | | | | | | |
|--|--|---|---------------------|------------|--------------------------|-------------|-------------|-----------------------|-------------|-------------|------------------------|-------------|---|
| West Wimmera Shire unemployment rate | 2021 Australia Bureau Statistics show unemployment rate at 3.2% for West Wimmera Shire Council. | | | | | | | | | | | | |
| Number of businesses in shire | The total number of employees in the West Wimmera Shire is 1,842. Number of West Wimmera Shire residents who are employed is estimated at 1,802. Employed in the agriculture sector is sitting at 49.8%. | | | | | | | | | | | | |
| Annual tourism related visitation | Total visitation to West Wimmera Shire continues to increase with overall visitation up from 45,300 in 2012 to 103,000 year ending 2021. Total visitor nights spent in West Wimmera continues to increase from 47,000 in 2012 to 144,000 year ending 2021. Total visitor nights spent in West Wimmera continues to increase from 47,000 in 2012 to 144,000 year ending 2021. | | | | | | | | | | | | |
| Annual Local Government Community Satisfaction Survey | The index score recorded for sealed local roads for the West Wimmera Shire was 53 compared with the state-wide score of 48 and small rural Council's score of 44. The index score recorded for unsealed roads for the West Wimmera Shire was 43 compared with state-wide 37 and small rural 38. The index score recorded for lobbying for the West Wimmera Shire was 55 compared with state-wide 51 and small rural 52. | | | | | | | | | | | | |
| Moloney's Road Asset Report | The Moloney Management System (MMS) sets projected renewal expenditure for various assets to ensure Council allocates capital expenditure each year to maintain its assets. For 2022/2023 the recommended expenditure by MMS and the corresponding actual expenditure are displayed: <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Asset class</th> <th style="text-align: right;">MMS recommended exp</th> <th style="text-align: right;">Actual exp</th> </tr> </thead> <tbody> <tr> <td>Sealed Rd Reconstruction</td> <td style="text-align: right;">\$2,605,000</td> <td style="text-align: right;">\$2,691,707</td> </tr> <tr> <td>Sealed Road resealing</td> <td style="text-align: right;">\$1,195,000</td> <td style="text-align: right;">\$1,280,575</td> </tr> <tr> <td>Gravel road resheeting</td> <td style="text-align: right;">\$1,235,000</td> <td style="text-align: right;">\$1,330,000 (including neighbouring Council contribution)</td> </tr> </tbody> </table> | Asset class | MMS recommended exp | Actual exp | Sealed Rd Reconstruction | \$2,605,000 | \$2,691,707 | Sealed Road resealing | \$1,195,000 | \$1,280,575 | Gravel road resheeting | \$1,235,000 | \$1,330,000 (including neighbouring Council contribution) |
| Asset class | MMS recommended exp | Actual exp | | | | | | | | | | | |
| Sealed Rd Reconstruction | \$2,605,000 | \$2,691,707 | | | | | | | | | | | |
| Sealed Road resealing | \$1,195,000 | \$1,280,575 | | | | | | | | | | | |
| Gravel road resheeting | \$1,235,000 | \$1,330,000 (including neighbouring Council contribution) | | | | | | | | | | | |

Goal 3: Sustainable Environment

| Strategies | Initiatives | Timing | Achievements/Actions |
|--|---|-----------|---|
| 3.1 Preserve and enhance the natural environment. | 3.1.1 Prepare a Waste Management Plan to guide waste management activities and to maximise recycling and resource recovery. | 2022-2023 | In progress. |
| | 3.1.2 Review West Wimmera Shire Domestic Animal Management Plan. | 2022-2023 | Completed. |
| | 3.1.3 Review West Wimmera Shire Domestic Wastewater Management Plan. | 2022-2023 | In progress. |
| | 3.1.4 Review and update Council's fleet policy for the use of electric and hybrid vehicles. | 2022-2023 | Motor Vehicle Policy developed and adopted 20 July 2022. |
| | 3.1.5 Explore potential exemptions, offsets, and land banking opportunities to compensate for native vegetation removal on farms and roadsides. | 2022-2023 | Offsets are to be sought through registered third party offset brokers that are registered through the State Government and who have reporting requirements and land management requirements for managing the land that they sell offsets from. First party offsets require land owners to prepare management plans with annual requirements about managing weeds, fencing and the use of the land. The requirement to seek these offsets either through a thirdparty broker or through managing an offset on their own land is the requirement of property owners. |
| | 3.1.6 Advocate to GWMWater to complete part two of the Goroke Sewer Scheme. | 2021-2025 | Ongoing. Currently in GWMWater schedule for 2023/2024 financial year. |
| | 3.1.7 Advocate to relevant stakeholders to maintain safe infrastructure (i.e roads, furniture, signage) on public land for recreation (lakes, parks, and natural environments). | 2021-2025 | Ongoing discussions with DEWLP and Parks Victoria. |
| 3.2 Promote sustainable environmental management practices. | 3.2.1 Support activities to control pest animals in farming and township areas. | 2021-2025 | Annual rollout of corella management plan and roadside weeds and pest funding activities. |
| | 3.2.2 Work with partner agencies on roadside vegetation management. | 2021-2025 | Delivery of annual Roadside Weeds and Pest Management Program. |
| | 3.2.3 Support initiatives to assist with disposal of waste products from agricultural activity. | 2021-2025 | EPA to develop a farm waste disposal project. |
| | 3.2.4 Continue to look at circular economy opportunities. | 2021-2025 | Contribute to shared regional glass crushing facility – agreement signed. Funding application under Transfer Station Upgrade Program to introduce glass collection facility in transfer stations. Introduction of glass recycling stream through kerbside collection and drop off facilities. Assisting the State Government with site selection for container deposit scheme setup. |

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| 3.3 Protect and promote public open space and natural assets. | 3.3.1 Identify opportunities to improve safe access and use of natural areas for recreational purposes. | 2022-2023 | Lobbying for all weather access to Lake Booroopki. Lobbying for all weather access to Lake Ratzcastle for emergency access. |
| | 3.3.2 Explore opportunities to define, scope and develop a Wetlands Centre of Excellence. | 2022-2023 | Scoping of possible approaches undertaken in 2022/2023 with report to go to Council Forum 2023/2024. |
| | 3.3.3 Investigate the feasibility of establishing a man-made lake at the Kaniva racecourse site. | 2024-2025 | Preliminary work to be done 2023/2024. |
| | 3.3.4 Partner with key stakeholders to support the implementation of the Lake Wallace Strategy where funding permits. | 2021-2025 | Lake Wallace Strategic Plan adopted. |
| 3.4 Pursue alternative and sustainable energy sources | 3.4.1 Promote alternative and sustainable energy projects in the shire. | 2021-2025 | Supported two potential renewable energy projects. Included in Planning Scheme review. |
| | 3.4.2 Investigate the potential for micro-grids in industrial areas and towns. | 2024-2025 | Potential for this opportunity needs to come from the ground up i.e., from the community or a specific segment. Council could then facilitate with WSMD potentially. Not considered a priority by community in EcoDev consultation. |

Indicators

| Indicators/measures | Comments/results |
|--|---|
| Annual Local Government Community Satisfaction Survey | The index score recorded for waste management for the West Wimmera Shire was 63 compared with the state-wide score of 66 and the small rural score of 66. The index score recorded for slashing and weed control for the West Wimmera Shire was 50 compared with state-wide 46 and small rural 57. |
| Reportable environmental impacts | Council has not been notified of any reportable environmental impacts. |

Goal 4: Good Governance

| Strategies | Initiatives | Timing | Achievements/Actions |
|--|---|-----------|---|
| 4.1 Ensure long term financial sustainability. | 4.1.1 Prepare and implement a 10-Year Financial Plan. | 2021-2022 | Adopted October 2021. |
| | 4.1.2 Prepare and implement long term Asset Plan. | 2021-2022 | Adopted May 2022. |
| | 4.1.3 Provide quarterly financial reports tracking Council performance including Annual Plan performance measures and Capital Works Program. | Quarterly | Ongoing. Quarterly financial reports provided. |
| | 4.1.4 Prepare and implement a Fees and Charges Strategy. | 2021-2022 | Fees and Charges Strategy implemented. |
| | 4.1.5 Maximise income from alternative sources. | 2021-2025 | Continuing to apply for external grants. |
| | 4.1.6 Implement the West Wimmera Shire Council Revenue and Rating Strategy. | 2021-2025 | Completed. Adopted 16 June 2021. |
| | 4.1.7 Undertake continuous improvement initiatives to look for cost efficiencies and savings. | 2021-2025 | Continuing to receive and implement innovation platform ideas. |
| 4.2 Engage with the community in a timely and respectful way. | 4.2.1 Implement the Community Engagement Policy. | 2021-2025 | Implemented. |
| | 4.2.2 Live stream Council meetings. | Ongoing | Completed. |
| | 4.2.3 Regularly provide information to the community via the website and other channels to ensure Council's program and activities enjoy a high level of awareness. | Ongoing | Fortnightly West Wimmera Shire Council newsletter distributed to the community. Regular social media updates. |
| | 4.2.4 Implement an Innovation Platform. | 2021-2022 | Completed. Innovation Platform committee meetings held monthly. |
| 4.3 Advocate for our community on issues important to our future. | 4.3.1 Prepare a document setting out key advocacy issues for West Wimmera Shire. | 2021-2022 | Draft Advocacy Plan underway. |
| 4.4 Develop a high performing accountable organisation. | 4.4.1 Develop and implement the Workforce Plan. | 2021-2022 | Completed and adopted December 2021. |
| | 4.4.2 Prepare and implement an Information Technology Strategy to support efficient Council operations and community interaction. | 2022-2024 | Currently being developed in consultation with Council's new managed service provider, CT Technology and strategic IT consultants, corporate strategic systems. |
| | 4.4.3 Review procurement policies and processes to maximise accountability, value for money, and encourage local procurement. | 2021-2022 | Adopted December 2021. |
| | 4.4.4 Implement the action plan for the implementation of the Gender Equality Act. | 2021-2022 | Completed and implementation underway. |
| | 4.4.5 Implement a cultural awareness training program for all Councillors and Council staff. | 2022-2023 | Cultural Awareness Training provided to staff. |
| | 4.4.6 Prepare an Annual Business Plan to identify and track financial and operational performance. | Annually | FY2023/2024 Annual Plan developed. |

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| | 4.4.7 Implement a Project Management Framework. | 2022-2024 | Purchased PMO365 subscription – online Project Management software that tracks projects from idea through to project completion. Implementation commenced. |
| | 4.4.8 Develop and implement a Council intranet. | 2022-2023 | Ongoing improvement and development in process. |
| | 4.4.9 Develop a framework and/or relevant management plans for key management areas in Council to ensure accountability and a clear understanding of responsibilities, processes, systems, and procedures. | 2021-2025 | Ongoing. |
| | 4.4.10 Investment in Council staff and Councillors to enable them to be the best leaders for their communities. | 2021-2025 | Staff conference held in July 2022. |
| | 4.4.11 Review and implement a records management system, strategy and policy that ensures good organisational governance. | 2021-2025 | Electronic data records management system implemented (Microsoft Teams). |
| 4.5 Maintain a rigorous risk management framework. | 4.5.1 Support the activities of the Audit and Risk Advisory Committee. | Ongoing | Key recommendations implemented. |
| | 4.5.2 Prepare and implement an annual internal audit program. | Annually | Completed. |
| | 4.5.3 Review and update the Business Continuity Plan. | 2021-2022 | Business Continuity Plan adopted January 2023. |
| | 4.5.4 Prepare and maintain a register of Council's statutory obligations including reporting and public registers. | Annually | Completed. |

Indicators

| Indicators/measures | Comments/results |
|--|--|
| Annual Local Government Community Satisfaction Survey | The index score recorded for consultation and engagement for the West Wimmera Shire was 54 compared with the state-wide score of 52 and small rural score of 53. |
| Annual Council Audit | Council's external auditors, Crowe Australasia, acting as agents for VAGO, have conducted their 2022/2023 final audit. |

Goal 5: Our Commitment

To put the right emphasis and importance on how we deliver on the Council Plan, Council has created a fifth goal; making a commitment to deliver the goals based on the following values.

- Innovation
- Accountability
- United
- Collaborative

SERVICE PERFORMANCE INDICATORS

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

| Results | | | | | |
|--|---------|---------|---------|---------|---|
| Service / indicator / measure | 2020 | 2021 | 2022 | 2023 | Comments |
| AQUATIC FACILITIES | | | | | |
| Service standard | | | | | |
| Health inspections of aquatic facilities | 0.67 | 0.67 | 0.67 | 0.00 | Over the Summer opening period for the 2022/23 season Council did not have a staff member in the Environmental Health Role. As these pools are only operating during the Summer season, there is a limited time to complete inspections. Council's new Environmental Health staff member did not start until April 2023 after the summer swimming season. |
| [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities] | | | | | |
| Utilisation | | | | | |
| Utilisation of aquatic facilities | 3.37 | 3.06 | 3.06 | 2.91 | |
| [Number of visits to aquatic facilities / Municipal population] | | | | | |
| Service cost | | | | | |
| Cost of aquatic facilities | \$15.79 | \$17.90 | \$17.43 | \$22.67 | Contract increased and also increase in maintenance costs. |
| [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities] | | | | | |
| ANIMAL MANAGEMENT | | | | | |
| Timeliness | | | | | |
| Time taken to action animal management requests | 0.01 | 1.00 | 1.22 | 1.61 | For six months of this reporting period Council only had the services of a casual Local Laws officer who did not work on a fulltime basis meaning that requests were often not responded to as quickly. |
| [Number of days between receipt and first response action for all animal management requests / Number of animal management requests] | | | | | |

| Service standard | | | | | |
|--|---------|---------|---------|---------|--|
| Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100 | 36.00% | 15.38% | 31.48% | 38.52% | |
| Animals rehomed [Number of animals rehomed / Number of animals collected] x100 | 64.00% | 84.62% | 61.11% | 32.59% | Increased trapping of feral cats has provided higher animal numbers that cannot be reclaimed driving down the percentages. |
| Service cost | | | | | |
| Cost of animal management service per population | \$26.31 | \$27.32 | \$21.26 | \$18.04 | Council did not have a full time Local Laws Officer appointed until January 2023. |
| [Direct cost of the animal management service / Population] | | | | | |
| Health and safety | | | | | |
| Animal management prosecutions | 0.00% | 0.00% | 0.00% | 0.00% | |
| [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100 | | | | | |
| FOOD SAFETY | | | | | |
| Timeliness | | | | | |
| Time taken to action food complaints | 1.00 | 0.00 | 0.00 | 0.00 | |
| [Number of days between receipt and first response action for all food complaints / Number of food complaints] | | | | | |
| Service standard | | | | | |
| Food safety assessments | 100.00% | 95.35% | 54.72% | 75.00% | Food inspections were down during the 2021/22 reporting year due to covid 19 closures and lockdowns with many businesses and community groups not operating during that time and therefore inspections could not occur. The 2022/23 year has seen a return to some regular level of inspections prior to the EHO moving into another position and leaving the role vacant. |
| [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100 | | | | | |
| Service cost | | | | | |

| | | | | | |
|---|----------|----------|----------|----------|--|
| Cost of food safety service | \$686.31 | \$638.40 | \$686.57 | \$167.93 | Previous food laboratory ceased operations and new laboratory has now been engaged. |
| [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984] | | | | | |
| Health and safety | | | | | |
| Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100 | 100.00% | 100.00% | 0.00% | 0.00% | |
| GOVERNANCE | | | | | |
| Transparency | | | | | |
| Council decisions made at meetings closed to the public | 27.78% | 16.75% | 13.59% | 35.23% | Council have been presented with a number of long term contracts over the last year. |
| [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councilors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councilors] x100 | | | | | |
| Consultation and engagement | | | | | |
| Satisfaction with community consultation and engagement | 59.00 | 55.00 | 54.00 | 54.00 | |
| [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement] | | | | | |
| Attendance | | | | | |
| Councilor attendance at council meetings | 95.38% | 96.00% | 98.82% | 98.89% | |
| [The sum of the number of Councilors who attended each Council meeting / (Number of Council meetings) x (Number of Councilors elected at the last Council general election)] x100 | | | | | |
| Service cost | | | | | |

| | | | | | |
|---|-------------|-------------|-------------|-------------|--|
| Cost of elected representation | \$35,402.20 | \$34,567.00 | \$37,469.00 | \$40,258.00 | |
| [Direct cost of the governance service / Number of Councilors elected at the last Council general election] | | | | | |
| Satisfaction | | | | | |
| Satisfaction with council decisions | 58.00 | 58.00 | 54.00 | 55.00 | |
| [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community] | | | | | |
| LIBRARIES | | | | | |
| Utilisation | | | | | |
| Physical library collection usage | 0.89 | 0.77 | 0.85 | 0.74 | Reduction due to increased online usage by visual borrowers. |
| [Number of physical library collection item loans / Number of physical library collection items] | | | | | |
| Resource standard | | | | | |
| Recently purchased library collection | 37.08% | 37.44% | 38.98% | 42.14% | |
| [Number of library collection items purchased in the last five years / Number of library collection items] x100 | | | | | |
| Participation | | | | | |
| Active library borrowers in municipality | 12.49% | 11.60% | 10.46% | 10.19% | |
| [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100 | | | | | |
| Service cost | | | | | |
| Cost of library service per population | \$45.32 | \$53.64 | \$57.76 | \$48.90 | Efficiencies generated by more intensive use of resources across all libraries. |
| [Direct cost of the library service / Population] | | | | | |
| MATERNAL AND CHILD HEALTH (MCH) | | | | | |
| Service standard | | | | | |
| Infant enrolments in the MCH service | 96.97% | 96.97% | 96.77% | 202.21% | Two babies born in this period have significant medical conditions and families opted to seek services at Adelaide Women's and Children's hospital as opposed to enrolling in MCH. |
| [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100 | | | | | |

| Service cost | | | | | |
|---|----------|---------|---------|---------|--|
| Cost of the MCH service | \$147.15 | \$57.74 | \$55.08 | \$63.18 | Normal pay rate increase for MCH workers and minor impact of regional costs. |
| [Cost of the MCH service / Hours worked by MCH nurses] | | | | | |
| Participation | | | | | |
| Participation in the MCH service | 96.53% | 85.63% | 86.83% | 93.10% | |
| [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 | | | | | |
| Participation | | | | | |
| Participation in the MCH service by Aboriginal children | 100.00% | 100.00% | 100.00% | 100.00% | |
| [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100 | | | | | |
| Satisfaction | | | | | |
| Participation in 4-week Key Age and Stage visit | 148.48% | 139.39% | 116.13% | 116.28% | |
| [Number of 4-week key age and stage visits / Number of birth notifications received] x100 | | | | | |
| ROADS | | | | | |
| Satisfaction of use | | | | | |
| Sealed local road requests | 6.03 | 7.51 | 4.48 | 2.74 | We have a new CRM system that now bulks together all road requests and doesn't separate unsealed roads, DOT arterial roads, etc. This makes this question then difficult to quantify. It is likely that requests other than local sealed roads are included in the current figure. |
| [Number of sealed local road requests / Kilometers of sealed local roads] x100 | | | | | |
| Condition | | | | | |
| Sealed local roads maintained to condition standards | 93.68% | 99.73% | 99.83% | 100.00% | |
| [Number of kilometers of sealed local roads below the renewal intervention level set by Council / Kilometers of sealed local roads] x100 | | | | | |
| Service cost | | | | | |
| Cost of sealed local road reconstruction | \$37.61 | \$38.72 | \$44.80 | \$45.39 | |

| | | | | | |
|---|------------|------------|------------|------------|---|
| [Direct cost of sealed local road reconstruction / Square meters of sealed local roads reconstructed] | | | | | |
| Service Cost | | | | | |
| Cost of sealed local road resealing | \$5.46 | \$4.76 | \$4.27 | \$5.79 | Unit rate is within expected range however is dependent upon a number of rise and fall variables. Rates rose due to increased fuel costs and increased bitumen costs. Also, the area of particular jobs affect the cost. Smaller jobs have a contract rate higher than larger jobs. When a number of smaller jobs are undertaken in one year and the fuel and bitumen price is high, then it is expected that a higher overall unit rate will be experienced. |
| [Direct cost of sealed local road resealing / Square meters of sealed local roads resealed] | | | | | |
| Satisfaction | | | | | |
| Satisfaction with sealed local roads | 55.00 | 54.00 | 54.00 | 53.00 | |
| [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads] | | | | | |
| STATUTORY PLANNING | | | | | |
| Timeliness | | | | | |
| Time taken to decide planning applications | 80.00 | 49.00 | 41.00 | 40.00 | |
| [The median number of days between receipt of a planning application and a decision on the application] | | | | | |
| Service standard | | | | | |
| Planning applications decided within required time frames | 75.00% | 85.71% | 83.33% | 80.65% | |
| [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100 | | | | | |
| Service cost | | | | | |
| Cost of statutory planning service | \$7,428.99 | \$7,888.78 | \$8,266.00 | \$7,820.40 | |
| [Direct cost of the statutory planning service / Number of planning applications received] | | | | | |
| Decision making | | | | | |
| Council planning decisions upheld at VCAT | 0.00% | 0.00% | 0.00% | 0.00% | |

| | | | | | |
|---|---------|---------|----------|----------|---|
| [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 | | | | | |
| WASTE COLLECTION | | | | | |
| Satisfaction | | | | | |
| Kerbside bin collection requests | 4.93 | 0.55 | 44.61 | 15.23 | Increase in newly built homes and additional waste collections. |
| [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000 | | | | | |
| Service standard | | | | | |
| Kerbside collection bins missed | 0.60 | 1.21 | 1.20 | 0.68 | Increased communication to households via social media regarding bin collection days. |
| [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000 | | | | | |
| Service cost | | | | | |
| Cost of kerbside garbage bin collection service | \$92.63 | \$93.86 | \$104.62 | \$206.88 | Increase in fees and contractor costs. |
| [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins] | | | | | |
| Service cost | | | | | |
| Cost of kerbside recyclables collection service | \$83.38 | \$96.78 | \$85.92 | \$104.73 | Increase in fees and contractor costs. |
| [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins] | | | | | |
| Waste diversion | | | | | |
| Kerbside collection waste diverted from landfill | 10.01% | 20.95% | 20.43% | 19.98% | |
| [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 | | | | | |

SERVICES FUNDED IN BUDGET

| | Service Area | Description of Services Provided | Net Cost (\$ '000) | | |
|--------------------------------------|-------------------------------|--|--------------------|--------|----------|
| | | | Actual | Budget | Variance |
| Goal 1: Liveable & Healthy Community | 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. | (533) | (568) | 35 |
| | 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. | (411) | (456) | 45 |
| | Elected Members | This service provides for leadership from and support to the community's elected leaders. | (207) | (245) | 38 |
| | Finance and 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. | 3768 | 3388 | 380 |
| | 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. | (38) | (37) | (1) |
| | 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. | (548) | (568) | 20 |
| | Records Management | This service is responsible for providing and maintaining accurate and up to date record keeping facilities and archives. | (216) | (225) | 9 |

| | Service Area | Description of Services Provided | Net Cost (\$ '000) | | |
|--|---------------------------------------|---|--------------------|--------|----------|
| | | | Actual | Budget | Variance |
| Goal 2: Diverse and Prosperous Economy | CEO Office | This service provides executive leadership and support to Council, and co-ordinates advocacy programs on behalf of the West Wimmera community. | (412) | (612) | 200 |
| | Human Resources | This service provides the recruitment, training and performance evaluation of Council staff. | (451) | (344) | (107) |
| | Public Relations and Marketing | This service is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders, on behalf of Council. | (157) | (150) | (7) |

| Goal 3: Sustainable Environment | Service Area | Description of Services Provided | Net Cost (\$ '000) | | |
|---|--|---|--------------------|--------|----------|
| | | | Actual | Budget | Variance |
| | Buildings and Property | This service provides for management and maintenance of Council's building portfolio. | (12) | (8) | (4) |
| Cemeteries | This service provides management of the Kaniva, Edenhope and Goroke cemeteries. | (1) | 6 | (7) | |
| Depot and Engineering 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. | (2731) | (1765) | (966) | |
| Roads, Bridges, Footpaths | 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. | (503) | (207) | (296) | |
| Stormwater Drainage | This service provides for maintenance works on Council's stormwater drainage network. | (152) | (53) | (99) | |

| Goal 4: Good Governance | Service Area | Description of Services Provided | Net Cost (\$ '000) | | |
|--|--|---|--------------------|--------|----------|
| | | | Actual | Budget | Variance |
| | Aerodrome | This service area provides for maintaining the operation of the Edenhope Aerodrome. | (2) | (12) | (10) |
| Business and Economic Development | The business and economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment. | (1538) | (1929) | (391) | |

| Service Area | Description of Services Provided | Net Cost (\$ '000) | | |
|---|--|--------------------|--------|----------|
| | | Actual | Budget | Variance |
| 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. | (28) | (32) | (4) |
| Building | This service provides statutory building services to Council and the community including processing of building permits, investigations of complaints and illegal works. | (179) | (88) | 91 |
| Children, Youth and Family Services | This service provides a range of children and youth support activities, including pre-schools, Infant Welfare Centres, Freeza and youth engagement programs. | (50) | (60) | (10) |
| 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. | (18) | (63) | (45) |
| Planning | This service provides statutory planning services to Council and the community including processing of planning permits, investigations of complaints and illegal works. | (231) | (446) | (215) |
| Regulatory Services | This service provides all management and enforcement of Council's Local Laws, including animal registration, control and enforcement. | (122) | (88) | 34 |
| Sanitation | This service provides for street cleaning across Council's urban centres and for management and maintenance of Council's public amenities. | (325) | (310) | 15 |
| Street Lighting | This service provides for public lighting in Council's urban centres. | (38) | (30) | 8 |
| Traffic Management | This service provides for school crossing services. | (12) | (15) | (3) |
| Waste Management | This service provides for waste management solutions, including kerbside pickup, disposal and transfer station sites. | (871) | (848) | 23 |

Goal 5: Our Commitment



ADVOCACY

THE WEST WIMMERA SHIRE COUNCIL PLAN 2021-2025 WAS DIVIDED INTO ACTIONS AND ADVOCACY ACTIONS TO ENABLE MORE ACCURATE TRACKING OF ACTIVITY ASSOCIATED WITH THE PLAN AND TO ENSURE THAT THE ACTIVITIES ALIGN WITH THE PLAN.

In previous years, our Councillors and CEO have attended a series of meetings with state ministers and their senior advisors. Council continued to maintain its contact with other tiers of government and continues to advocate on behalf of our residents with online meetings and other forms of communication. Some key topics and issues discussed included:

Dr. Anne Webster, MP (6th December 2022 and 4th April 2023)

- West Grampians Pipeline
- Major projects

The Hon. Minister Jaala Pulford, MP (24th August 2022 and 27th September 2022)

- West Grampians Pipeline

Emma Kealy Member for Lowan (6th December 2022)

- Lobbying for projects

Senator Linda White (18th November 2022)

- Aged care reforms

COMMUNITY ENGAGEMENT

We pride ourselves on informing our communities with interesting, high-quality publications.

In 2022/2023 we:

- Continued to send our digital editions of the West Wimmera Shire Council newsletter and started publishing hard-copy versions for residents to pick up for free.
- We published 24 editions of the West Wimmera Council fortnightly newsletter, which was sent to 1168 subscribers.
- Published 57 media releases.
- Published 1229 Facebook posts, reaching our 2251 Facebook followers.
- Built our Instagram audience from 133 followers in June 2022 to 214 in August 2023. We published 93 posts.
- Launched a Visit West Wimmera Facebook page, which has had 56 posts and 75 followers since April 2023.
- #ceoroundandabout regular posts on social media showcasing CEO attended community events and activities.

INNOVATION PLATFORM

The Innovation Platform is a tool that captures the ideas from not only Council staff, but from community and visitors.

All ideas for ways to improve our service delivery, stimulate economic growth or to improve West Wimmera Shire as a place to live, can be submitted via the online platform, or via a paper form. These ideas are then collected and presented at a monthly Innovation committee meeting. The Innovation Platform provides our local community members an unrestricted opportunity for their ideas and improvements to be heard.

Through the Innovation Platform over 2022/2023, Council has successfully been able to identify, scope and plan and deliver a range of community projects and upgrades to services and facilities.

For the 2022/2023 financial year, Council has received 150 submissions into the Innovation Platform, and out of those, there are currently 44 submissions in action/open, and 106 submissions either closed or completed.

Out of all submissions during this period, 75 submissions have been categorised at potential projects, and 75 submissions have been categorised as business improvements.

Submissions from the Innovation Platform have been included as feedback in several strategic plans within Council, such as the Sport and Recreation Strategy, the Lake Wallace Strategy and Cricket Trail Project, as well as others.

Potential project submissions are presented to Council at the monthly Council Forum for discussion and review, and this has been instrumental in providing the community with a commitment from Council to discuss, review and action suggestions in a logical and consistent manner. All submissions have received a response upon submission, and a follow up response after the applicable Innovation Platform meeting or Council Forum.



2022/2023 Developments for the Innovation Platform

- 150 submissions from 01/07/2022-30/06/2023
- 44 open
- 106 closed/complete
- 75 business improvement
- 75 potential projects
- 38 all of shire/staff/other
- 50 Edenhope and district
- 5 Goroke and district
- 3 Harrow and district
- 5 Serviceton and district
- 0 Dergholm and district
- 52 Kaniva and district

THE VICTORIAN COMMUNITY SATISFACTION SURVEY

The Victorian Community Satisfaction Survey (CSS) creates a vital interface between the Council and their community. Held annually, the CSS asks the opinions of local people about the place they live, work, and play and provides confidence for councils in their efforts and abilities.

West Wimmera Shire Council recorded an overall performance index score of 59 in 2023. Overall performance is only one point lower

than last year. Despite this, in 2023, West Wimmera Shire Council's overall performance is rated statistically significantly higher than the average rating for Councils in the small rural group and the state-wide average for Councils (index scores of 55 and 56 respectively).

The table below provides details of all 17 categories and the full report can be found on the WWSC website (www.westwimmera.vic.gov.au).

| Services | West Wimmera 2023 | West Wimmera 2022 | Small Rural 2023 | State-wide 2023 | Highest score | Lowest score |
|--|-------------------|-------------------|------------------|-----------------|---------------------|-------------------------|
|  Overall performance | 59 | 60 | 55 | 56 | Aged 18-34 years | Aged 50-64 years |
|  Value for money | 57 | 57 | 49 | 49 | Aged 65+ years | Aged 50-64 years |
|  Overall council direction | 50 | 50 | 47 | 46 | Aged 18-34 years | Aged 50-64 years |
|  Customer service | 73 | 76 | 65 | 67 | Aged 35-49 years | Aged 50-64 years |
|  Appearance of public areas | 77 | 78 | 71 | 67 | Aged 18-34 years | Aged 50-64 years |
|  Elderly support services | 70 | 73 | 66 | 63 | Aged 65+ years | Aged 50-64 years |
|  Enforcement of local laws | 64 | 66 | 61 | 61 | Aged 18-34 years | Aged 50-64 years |
|  Family support services | 63 | 63 | 62 | 63 | Aged 65+ years | Aged 50-64 years |
|  Local streets & footpaths | 63 | 64 | 62 | 52 | Aged 18-34 years | Aged 50-64 years |
|  Waste management | 63 | 69 | 66 | 66 | Men, Aged 65+ years | Women, Aged 35-49 years |

COMMUNITY STRENGTHENING AND OTHER GRANTS PROGRAM

COMMUNITY GRANTS

Council's Community Strengthening Grants program is designed to promote and increase participation in community initiatives, to build and strengthen local networks and partnerships and to support community leadership, learning and skill development. The annual grant program is delivered across two rounds, round one at the start of the financial year and round two mid-financial year. The grants are organised to provide financial assistance to local community organisations to support the provision of programs, activities, and services that respond to identified community needs, contribute to the building of a stronger community, develop innovative approaches and local social issues and are in accordance with Council's strategic objectives.

A total of \$44,350.75 was granted by Council through the Community and Business Grants Program over the past two rounds.

Council has approved two new grants guidelines to compliment the Community Strengthening Grants in the first six months of 2023 being Quick Response Grants and Sponsorship and Contributions Grants.

QUICK RESPONSE GRANTS

Quick response grants are designed to assist eligible organisations that require small amounts of funding throughout the year to support:

- Unforeseen expenses or urgent issues
- To take advantage of an unexpected opportunity
- To support the establishment of a new group/program
- As a result of a disaster or emergency event

Assessing the Quick Response Grants are also where groups can apply for in-kind support from Council for their stand-alone events. Events such as the Edenhope Fishing Competition, Lake Charlegrark Country Music Marathon, etc. can apply for in-kind support easily by accessing this grant online via our website.

Sponsorship and Contributions Grants are to support locally based groups and organisations that:

- Support community wellbeing
- Encourage community participation
- Bring economic benefit to the West Wimmera Shire
- Assist in the recovery from catastrophic emergencies (funding to non-West Wimmera Shire groups may be considered, i.e., Blazeaid)
- Supports individuals where a benefit is seen to the West Wimmera community

COMMUNITY STRENGTHENING GRANT RECIPIENTS ROUND 1 2023

| Applicant | Amount awarded |
|--|---------------------|
| Edenhope Apsley Football Netball Club | \$ 5,000.00 |
| Goroke Lions Club | \$ 5,000.00 |
| Kaniva Agricultural and Pastoral Society Inc | \$ 1,986.00 |
| Kaniva Community Sporting Complex Inc | \$ 4,620.27 |
| Kaniva Golf Club | \$ 4,502.00 |
| Lawloit Fire Brigade | \$ 3,148.48 |
| Total | \$ 24,256.75 |

COMMUNITY STRENGTHENING GRANT RECIPIENTS DECEMBER 2022

| Applicant | Amount Awarded |
|---|---------------------|
| Kaniva Playgroup | \$ 1,200.00 |
| Harrow National Bush Billy Cart Assoc Inc | \$ 4,830.00 |
| Edenhope Lions Club Inc | \$ 869.00 |
| Goroke Memorial Town Hall | \$ 3,300.00 |
| Kaniva Leeor United Football Netball Club | \$ 5,000.00 |
| Lake Charlegrark Recreation Reserve Committee | \$ 4,895.00 |
| Total | \$ 20,094.00 |

All Council grants are accessible via the Council website however it is important to read the guidelines to avoid any disappointment.

VAGO PERFORMANCE AUDIT

The Victorian Auditor General's Office (VAGO) provides assurance to Parliament on the accountability and performance of the Victorian public sector. They achieve this through an annual program of financial and performance audits of state and local government public sector entities. These performance audits assess whether agencies are meeting their aims effectively, using their resources economically and efficiently, and complying with relevant legislation.

West Wimmera Shire Council was selected as one of six Victorian Councils to participate in a performance audit into Fraud Control Over Local Government Grants during the 2021/2022 year. The audit commenced in July 2021 and concluded in May 2022, with the final report being tabled in Parliament on 11 May 2022.

VAGO reached the following overall conclusion of the performance audit:

Councils' fraud controls for their grant programs are not always well designed and operating as intended. In some cases, they are missing.

Councils are not consistently identifying conflicts of interest, assessing applications against criteria, documenting their decisions, checking how funds are used or evaluating their grant programs' outcomes.

This unnecessarily increases the risk of fraud and makes it harder for the audited Councils to show that their grant programs are transparent, equitable and benefit the community.

The report made nine recommendations to West Wimmera Shire Council, all of which were agreed or partially agreed with by Council. Council's Action Plan and timeframes for addressing these recommendations are outlined in Appendix A of the attached report.

Council has been working on a review of its community support and has recently engaged a consultant to assist with this process. This process will involve a review of the current arrangements and support provided, benchmarking, policy review, staff engagement and reporting.

Using the data collected from the independent review along with the recommendations from the VAGO performance audit, Council aims to build a framework to ensure all community support is provided in line with best practice and the Council Plan.

CAPITAL WORKS

MAJOR PROJECTS

Council has had yet another busy year with projects. Projects this past year have been undertaken with the assistance of funding sources from the state and federal governments, 'in kind' and financial support from local community groups, and funds committed from Council's budget.

The spiraling of costs in the building sector has continued to impact our major projects with skills and labour shortages, material shortages and long lead times. As a result, the team has been required to be innovative to ensure they have been able to make the most of available funding and still able to delivery on projects with the funding guideline.

Table 3: Capital Works Expenditure Table

| Property | \$'000 | Represented by: | \$'000 |
|--|-----------------|--|----------------|
| Buildings | \$ 1,197 | New asset expenditure | \$692 |
| Total property | \$ 1,197 | Asset renewal expenditure | \$7,934 |
| | | Asset upgrade expenditure | \$465 |
| | | Total capital works expenditure | \$9,091 |
| Plant and equipment | \$'000 | | |
| Plant, machinery and equipment | \$ 1,965 | | |
| Total plant and equipment | \$ 1,965 | | |
| Infrastructure | \$'000 | | |
| Roads | \$ 5,348 | | |
| Bridges | \$ 358 | | |
| Footpaths and cycleways | \$ 223 | | |
| Total infrastructure | \$ 5,929 | | |
| | | | |
| Total capital works expenditure | \$ 9,091 | | |

EDENHOPE LAKESIDE TOURIST PARK AMENITIES BLOCK

Preparations for this redevelopment began in mid-to-late 2022. The construction contract was awarded to Ultrabuild from Hamilton, and site works began in May 2023. The project has been proceeding at a quick pace with external brickwork being finished at the time of report and building completion is expected by September/October 2023. The new amenities block will provide both male and female toilet and shower facilities, a laundry room, small storage, accessible toilets and a large, combined games and kitchen room.

As a second stage to this project there will be several older buildings demolished to provide additional power and water supplied caravan parking locations as well as general landscaping throughout the park.

Funding for this project is made up of \$1.05 million from the State Government (Regional Development Victoria), along with \$350,000 from West Wimmera Shire Council.

GOROKE RECREATION RESERVE AND PAVILION

The construction contract was awarded to Lock Construction from Horsham, and site works began in early April 2021. The project was delayed for six months due to timber shortages but was being fully utilised by September 2022. The completed building consists of four player changerooms, a gym, public toilets, social room and a kitchen.

Funding of this project is made up of \$1.755 million from the State Government (Sports and Recreation Victoria), along with \$145,000 from the community and \$50,000 from West Wimmera Shire Council. The official opening of the pavilion was held 21 October 2022.

EDENHOPE EQUINE FACILITY

The Edenhope Equine Facility project began its preparations in mid-2022 with funding confirmed

during June. The redevelopment will provide toilets, change rooms, first aid room, office and social room in a new community facility. There has been a small delay with the original tender unsuccessful however on tendering for a second time, Council was able to award a construction contract to Hartmann Constructions. Following this development, site works were delayed for a further month due to weather and earth works commenced in July 2023. The project is expected to be completed by late November 2023 and will provide a large boost in amenities for all users of the grounds.

Funding for this project is made up of \$250,000 from the State Government (Sport & Recreation Victoria), along with \$200,000 from West Wimmera Shire Council and \$28,000 from the local community.

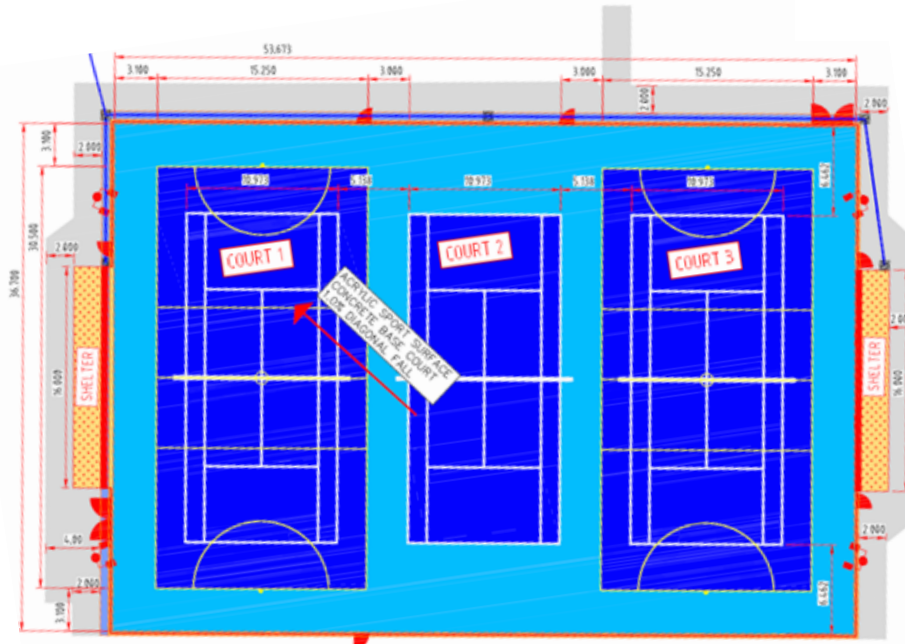
HARROW TENNIS NETBALL COURTS AND LIGHTING

Preparations for the upgrade of the Harrow Netball Tennis Courts and Lighting were started in mid to late 2022 with onsite works beginning in July 2023. The construction contract was awarded to iDwala, located in Gisborne Victoria. The project has had delays due to weather however construction completion is expected in December 2023. The new set of courts will provide new compliant lighting across the courts, multi-lined courts that allow for two netball games or three tennis games to be played as well as shelters on both ends of the area.

Funding for this project is made up of \$738,945 from the State Government (Sports and Recreation Victoria), along with \$50,000 from the community and \$196,316 from West Wimmera Shire Council.

APSLEY TENNIS NETBALL COURTS AND LIGHTING

Preparations for the upgrade of the Apsley Netball Tennis Courts and Lighting were started in early to mid-2022 with on site works



Harrow Tennis Netball Courts and Lighting

beginning in July 2023. The construction contract was awarded to Landscape IT, located in Horsham, Victoria. The project has had several delays, however construction completion is expected in October/November 2023. The new set of courts will provide new compliant lighting across the courts, multi-lined courts that allow for two netball games or three tennis games to be played as well as shelters on both ends of the area with the same design as Harrow above.

Funding for this project is made up of \$555,452 from the State Government (Sports and Recreation Victoria), along with \$60,000 from the community and \$339,861 from West Wimmera Shire Council.

KANIVA SPLASH PARK

Preparations for the installation of a new splash park at Kaniva were started in late 2022 with surveys and other consultation with stakeholders occurring. There has been a consultant appointed for the creation of design documents and initial site visits have occurred. The design

is expected to be finalised in late 2023 with consultation occurring at several design stages with the community to ensure a best fit project is put forward for funding.

KANIVA OFFICE UPGRADE

Budget allocation was provided in the 2022/2023 financial year to upgrade the Kaniva office to allow for the existing office spaces to be upgraded for a more efficient use of space. Construction has been completed for stage one. This has entailed the back of the offices to be opened up providing more desk space for staff and freeing up space in the Council Chambers.

Stage 2 is slotted to be completed during the 2023/2024 financial year and this will see the rest of the office and communal areas refurbished.

REGIONAL CABINS PROJECT

Throughout the past year preparations for several sets of cabins around the shire have been underway. Kaniva, Harrow, Lake Charlegrark and Goroke caravan parks will each receive two cabins from this project with construction well underway at Kaniva. All tenders were awarded to Coolibah Cabins from Red Cliffs Victoria who are constructing the cabins at their Red Cliff facility in preparation for delivery.

Kaniva is set to receive an accessible two bedroom cabin as well as a three bedroom family cabin and delivery for these is aimed to be in September/October 2023.

Harrow is set to receive a three bedroom family cabin and a motel style cabin, which incorporates three separate units towards the end of 2023 or early 2024.

Lake Charlegrark is set to receive two three bedroom family cabins towards the end of 2023 or early 2024.

Harrow is set to receive a three bedroom family cabin and a motel style cabin, which incorporates three separate units towards the end of 2023 or early 2024.

Funding for this project is made up of \$1.68 million from the State Government (Regional Development Victoria), along with \$500,000 from West Wimmera Shire Council.

EDENHOPE AND APSLEY PLAYSPACE STRATEGIES

Council adopted playspace strategies for both townships during the 2022/2023 financial year. The plans identify major improvements and upgrades to playspaces in Edenhope and Apsley. Council will now seek to secure external funding support to complete these projects in a staged approach the community and \$50,000 from West Wimmera Shire Council.

KANIVA CARAVAN PARK AMENITIES BLOCK

A new amenities block and landscaping works was completed at the Kaniva Caravan Park. The amenities block includes a camp kitchen, accessible toilet and shower, baby change facilities, and a laundry. The project is funded by \$574,000 from the State Government (Regional Development Victoria) and \$19,000 from West Wimmera Shire Council.

This upgrade was also impacted by the COVID-19 pandemic and has required Council to act as owner-builder on the project. Although this delayed the project completion somewhat, it has allowed many local contractors to be involved in the construction.





BROWN'S HOUSE REPLACEMENT, HARROW

Preparations for a new display building at 2-6 Blair St in Harrow have been in the works since early 2022 with the Local Roads and Community Infrastructure Fund (LRCIP) funding the entire project. The building has been completed in June 2023, with some site landscaping works still to occur however these have been delayed due to weather and are expected to be completed by September 2023.

KANIVA KINDERGARTEN

Kaniva Kindergarten has received a major renovation to update the bathroom, laundry, and storage facilities. A new all-abilities bathroom for adults and children was also installed. Works started in May 2022 and was completed August 2022. Funding for this project is made up of \$123,867 from the Department of Education and Training and \$40,000 from the kindergarten's Parent Advisory Group.

EDENHOPE KINDERGARTEN RENOVATION AND LANDSCAPING

Edenhope Kindergarten renovation and landscaping projects have been in preparations over the past financial year with construction estimated to start in January 2024 for the renovation of the kindergarten. This will provide updates, to standards facilities at the Edenhope location as well as provide for all accessibility requirements that may be required. Funding for this project is made up of \$342,199 from the Department of Education and Training and \$6,000 from the kindergarten's Parent Advisory Group.

The landscaping for this project will occur in January 2024 and entails a large redevelopment of the existing kindergarten yard. Funding for this project is made up of \$70,000 from the Department of Education and Training.

KANIVA - BAND PARK

Scoping of additional works at Band Park including upgrade of toilets (plans started with initial ideas, scoping in progress). Scope has been approved by Council for the toilets and pathed areas. Works to be undertaken in 2023/2024 financial year.

SHOVEL READY PROJECTS

Council has committed funding to prepare many 'shovel-ready' initiatives. This will allow Council to capitalise on possible future opportunities. Currently shovel-ready projects that we are working on include:

- Recreation reserve lighting at five ovals for football and netball
- Goroke netball/tennis courts
- Edenhope Football Netball Clubrooms
- Edenhope Playground Strategy
- Apsley Playground Strategy
- Goroke Library
- Goroke amenities block adjacent playspace
- Pump tracks, Kaniva and Edenhope
- Illumination of silo artworks
- Dog parks, Kaniva and Edenhope
- Kaniva Splash Park

CORPORATE AND COMMUNITY SERVICE

CUSTOMER SERVICE

Our customer service staff are not only the frontline staff for Council matters, they also spend considerable time taking inquiries and serving customers who are seeking support with VicRoads transactions. In both Kaniva and Edenhope staff deal with upwards of 20 front counter transactions per week and many more via the phone or via emails. In the Edenhope office it is a similar situation with Centrelink. As an agency, staff assist Centrelink recipients with their inquiries, uploading documents, setting people up with myGov and numerous other individual requirements that Centrelink sets.

OCCUPATIONAL HEALTH & SAFETY

West Wimmera Shire Council has both a legal and moral obligation to provide a safe workplace for all employees, contractors, and volunteers. This principal is embedded in the West Wimmera Shire Council OHS Policy.

West Wimmera Shire Council will work towards achieving ZERO HARM by focusing on four key areas:

LEADERSHIP

1. Provide direction and support in the pursuit of improved workplace health and safety and environment standards

SYSTEMATIC APPROACH

2. Provide an organised and consistent approach to all OHS matters across the organisation

ACTIVE OHS CULTURE

3. Ensure continued improvement in performance occurs

WORKPLACES AND EQUIPMENT

4. Ensure there is within the workplace a deep understanding of the nature of hazards with Council work, activities, and undertakings

Incident reporting has continued to increase in Council's OHS software program Elumina, providing opportunity to effectively address safety issues in their infancy. This theory correlates with our lost time injuries reducing in both number and severity.

We have completed our transition from the failed MAV WorkCare Scheme to WorkSafe agent DXC, and with our ongoing relationship with AEGIS Risk Management Services, we have embedded our focus on effective injury management.

The OHS Manual was developed in 2021/2022 and has begun a review which will see it evolve into the OHS Management Plan becoming a key strategic safety document.

Online contractor inductions have been developed and implemented.

Council's OHS Committee was formed in accordance with the OHS Act 2004. The committee meets quarterly and consists of seven management representatives and six elected health and safety representatives.

During the 2022/2023 year there was a 75% attendance rate.

OHS Safety monthly awards are presented to employees who have demonstrated in some way a safety-based initiative.

An OHS trivia quiz was held during the month of October to coincide with Work Safe Month, which included the following topics:

- Training
- White card
- First aid
- Chainsaw
- Chemical handling
- Health and safety representatives training
- Manual handling
- Front end loader
- Backhoe
- Heavy truck licenses
- Forklift
- Traffic management
- Risk management

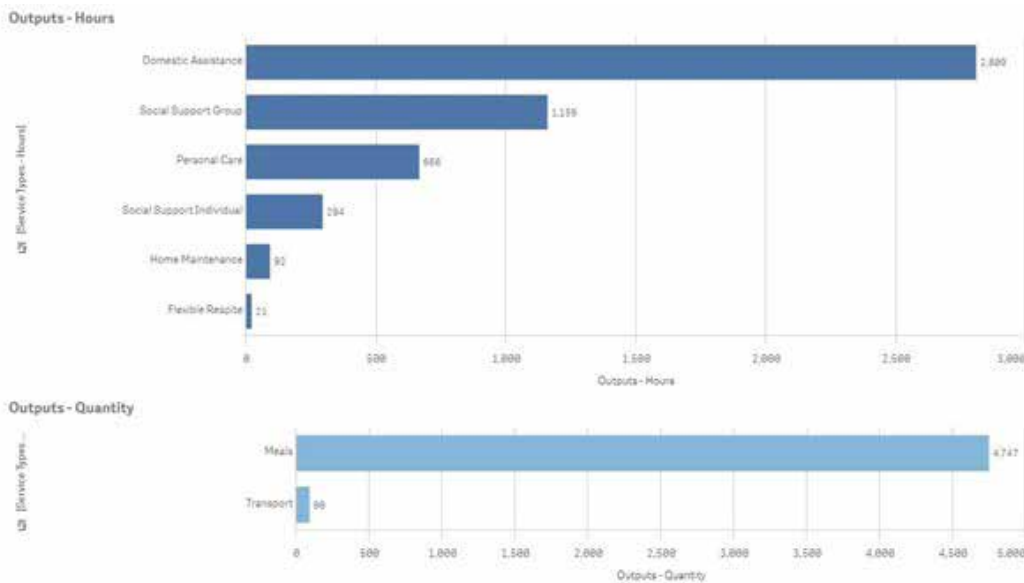
COMMUNITY SUPPORT AND WELLBEING

West Wimmera Shire Council Community Support Services has implemented a new cloud-based IT program that has demonstrated efficiencies by streamlined rostering of our Community Support workers, increasing accountability and Commonwealth reporting requirements. The program offers staff the ability to feedback any concerns about a consumer's health and wellbeing directly to the office in real time so that it can be acted upon immediately.

In the past 12 months we have increased our program delivery to include much needed transport and 1:1 social support, assisting eligible consumers to access the community. This has been made possible through engaging a team of dedicated volunteers and is supported by Harrow Bush Nursing Centre.

As of 30 June 2023, West Wimmera Shire Council is supporting 275 local residents.

| Number of consumers | Funding source |
|---------------------|--|
| 215 | Commonwealth Home Support Program |
| 26 | Home and Community Care for younger people |
| 26 | Home Care Packages |
| 8 | Post Acute Care |



Community services highlights for 2022/2023

- Launch of Volunteer Companion Program in Harrow - continues to be well received by the community.
- Implementation of mobile phones for Community Support Workers has been successful.
- New program Polixen updates workers' rosters automatically and staff can access them on their phones.
- Goroke seniors bus outings to Rainbow and Bordertown.
- Seniors concert held in Edenhope.
- Mobility scooter education and awareness days in Goroke, Edenhope and Kaniva.

REGIONAL ASSESSMENT SERVICE (RAS)

In the past 12 months the West Wimmera Shire Council Regional Assessment Service (RAS) has completed 88 new assessments and 115 support plan reviews. These assessments and review help support our older population to access the services they need to remain independent at home.

The RAS works closely with neighbouring Councils and the Aged Care Assessment Service (ACAS) to ensure clients receive appropriate and timely referrals to the provider of their choice.

The Regional Assessment Officer also supplies locum services to neighbouring Councils to help cover staff leave periods.

The RAS officer has also participated in a trial of a new single assessment tool to be implemented nationwide.

There have been 15 Home and Community Care Program for Younger People (HACCPYP) Assessments enabling both short- and long-term services to be accessed by younger people needing help at home.

HACCPYP services are available to people under the age of 65 who need either short-term or ongoing services to assist them to remain independent at home.

Assessments

In 2023 the number of assessments completed was 88 which is an increase from 63 in 2022.

Support plan reviews have also increased from 108 in 2022 to 115 in 2023.

HACCPYP increased from 10 clients in 2022 to 15 clients in 2023.



VOLUNTEERING

West Wimmera Shire has the highest rate of volunteering in Victoria. According to the 2021 Census, 37.2% of West Wimmera Shire residents are volunteers in some capacity, which is more than any other municipality in the state.

West Wimmera Shire Council have been working with our local communities and the people who live within them to make a difference to where we live.

Throughout the past year, Council was instrumental in bringing parkrun to Lake Wallace, Edenhope. A small group of dedicated, vibrant community members worked together to liaise with Council and parkrun officials, to ensure this project was a great success. Parkrun is solely organised by volunteers and encourages people of all ages to come along as a participant, a volunteer or both.

The Council of the Aging (COTA) Victorian Senior of the Year Awards were held in Melbourne last October. Dawn Austin, a long-

time resident of Kaniva was nominated and won the Victorian Senior Achiever Award for her volunteer work across several organisations including an ambulance community officer and member of the Kaniva Golf Club. Dawn, her husband Noel and their family attended a reception at Government House where she was presented with her award by the Governor of Victoria, her Excellency the Honourable Linda Dessau.

Volunteers of the West Wimmera Shire Council are extremely important, and we boast the highest rate of volunteerism in the state of Victoria, what a great achievement. Volunteers assist Council to carry out many roles throughout the shire. Our teams of volunteers who generously give their time to deliver Meals on Wheels 365 days of the year and do it willingly with a smile. Our fauna park volunteers feed our birds and animals diligently keeping an eye on their welfare.



Volunteers morning tea

New to West Wimmera is the Companion Transport Program, which involves volunteers who offer their time as companions to take senior members of our community to appointments as far Horsham, Hamilton and Mount Gambier. Our country communities would not survive without our huge band of volunteers in every facet of our lives.

PROVIDING COMPANIONSHIP IN WEST WIMMERA

West Wimmera Shire Council is appealing for volunteers for a companionship program to support eligible residents wanting to access places outside of their town of residence.

Volunteer Gloria Freeman said it was a highlight of people's weeks when she would spend time with them, transporting them to and from various towns and appointments.

"With the accessibility and timetable of public transport not suitable, it is a good program for older people in our community – I don't think we do enough for them," she said. "My mum is in Mildura, and I hope by doing this here, there would be someone looking after her there. The people we support also have a wealth of experience, so you learn from them as well."

Lindsay Hinch said he took pleasure from volunteering for his community.

"Seeing these people gives them a lift and I enjoy talking to them, too," he said. "My dad was a volunteer and that was something I wanted to continue. The people we help do rely on the community and we need to be there to support them."

Council's community services team leader Kaye Robinson said the companion program was run in Edenhope, Kaniva, Harrow and Goroke. "It provides one-to-one social support to give people somebody to talk to and help them access places out of town, mostly for appointments, shopping, visiting people or accessing public transport," she said.

"In most cases, people can drive themselves, however they may lack the confidence they need for driving long distances. It is more

about social interaction than the travel. People develop great friendships, and it opens up people's worlds."

The program is funded via the Commonwealth Community Home Support Program and people are assessed through My Aged Care for eligibility. Volunteers have the use of a Council vehicle and fuel to drive people up to

250 kilometres to towns including Mount Gambier, Naracoorte, Horsham and Nhill.

Council is also seeking interest from people who would be prepared to use their own car to drive eligible people who do not have transport to attend appointments, shop, go out to lunch or visit a friend. The service would be available within town boundaries and drivers would pick-up clients, drop them to their destination and return to collect them.

READY TO ASSIST

West Wimmera Shire volunteers Gloria Clarke, Hazel Carman, Gloria Freeman and Lindsay Hinch are encouraging more people to put their hands up for volunteer programs in the region.



Picture: PAUL CARRACHER *The Weekly Advertiser*



Trakmaster Caravan Club members David Lean, Gary Lyons, Neil Paterson and Lindsay Morris at Harrow

INTRODUCTION OF MENU OPTIONS FOR MEALS ON WHEELS RECIPIENTS IN EDENHOPE

West Wimmera Shire Council is funded through the Commonwealth Home Support Program (CHSP) for people over the age of 65 or over 50 years for Indigenous peoples. Our other funding comes from Home and Community Care Program for Younger People (HACC PYP) for younger people who need support with daily activities to remain independent at home.

Grampians Health Edenhope supports this service by supplying Meals on Wheels five days per week and monthly meals delivered to Senior Citizens gatherings. The benefits of Meals on Wheels go way beyond nutrition and hydration. It also provides daily contact for our consumers with volunteers who deliver the meals.

Collaboration between West Wimmera Shire Council and Grampians Health resulted in a variety of balanced menu options. Community members now have the freedom to choose from a diverse range of tasty nutritious meals.

In the past, Meals on Wheels provided a fixed menu to community members. Consumers now have the choice of four hot or cold main meals, including a salad option, three entrée sandwiches, and an enticing variety of hot or cold desserts.

Since the rollout of the new menu, we have had an increase in the number of meals requested and we are wanting to expand the program to offer choice to consumers in Kaniva.

In addition to the Meals on Wheels program West Wimmera Shire Council also offers eligible community member meal vouchers that can be redeemed at local businesses.

This is an excellent example of a successful partnership between West Wimmera Shire Council, Grampians Health Edenhope, and local businesses who share a commitment to support eligible community members to remain independent at home.

WHAT WE PROVIDE

Where possible, most people want to stay at home for as long as possible as they get older. To support this, West Wimmera Shire Council offers a range of subsidised services directly to consumers at home.

West Wimmera Shire Council provides a range of services to support eligible consumers including:

- Domestic assistance (home help)
- Transport
- Meals
- Personal care
- Home maintenance
- Social support
- Flexible carer respite

These services support our residents to:

- Stay independent and safe in their own homes
- Delay or avoid high-level care such as residential care in an aged care (nursing) home
- Stay socially active
- Stay connected with their community



Volunteers Cecily and Ron McFarlane

EVENTS

100 YEARS HENLEY ON LAKE WALLACE

The 2023 Henley on Lake Wallace marked 100 years of the event, with a proud history of adapting to change and honouring traditions. The first Henley on Lake Wallace was hosted on February 5, 1921, and now takes place on the second Saturday of February each year. Previous to the first official Henley event with foreshore activities, a regatta of boats from Maryvale, Miga Lake, Lemon Springs and Roseneath stations would compete at Lake Wallace.

The tradition of the regatta began in December 1869, however, the 'Big Dry' starting in the 1990s caused its demise. The modern Henley on Lake Wallace is a foreshore event, with activities no longer taking place on the water.

Henley on Lake Wallace begins with a street procession from the showground, travelling along the main street. The 100 year celebration

did not disappoint, with kilometres of floats heading through town, ranging from earthmoving and agricultural gear, historic cars and motorbikes, emergency services, local schools, community groups and businesses, to the iconic Ullswater dragon returning. It was built in the 1950s from lightweight steel and covered in parachutes from World War II.

Despite the lake continuing to dry and fill again, Henley on Lake Wallace has endured to celebrate 100 years of community.

GOROKE RODEO

The Goroke Rodeo held in March attracted a crowd of approximately 2500 people from the local region as well as across the South Australian border. Goroke Apex Club, with the biggest membership for an Apex Club across Australia, orchestrated this event in a very professional manner. Goroke Apex Club has a membership in excess of 30 members, mostly from a farming background who work together to provide this successful event. This enables the club to feed much needed funds back into Goroke community projects.



CHARLEGRARK COUNTRY MUSIC MARATHON

The Lake Charlegrark Country Music Marathon celebrated its 30th Year in February. Artists featured in the 2023 LCCMM were Kasey Chambers, Jayne Denham, Sandra Humphries and one of the original line up artists Graeme Hugo. It started off in 1992 with 150 in attendance raising money for the Royal Flying Doctor Service, it has grown immensely attracting artists and crowds from across Australia. This event provides local community groups the opportunity to raise money for their clubs.

HARROW NATIONAL BILLY CART CHAMPIONSHIP/JOHNNY MULLAGH CUP

The Harrow National Billy Carts and the Johnny Mullagh Cup form a real festival atmosphere over the March long weekend in the historical town of Harrow. The billy carts were finally back running down the hill after quite a hiatus and the Johnny Mullagh Cup is a very popular celebration of the cricket heritage Harrow is famous for.

LAKE WALLACE PARK RUN

The inaugural Lake Wallace parkrun event was staged in Edenhope on December 10th 2022, with tourists driving hours to take part.

A crowd of about 150 people attended for an early morning Acknowledgement of Country and launch celebration, before setting off on the 5km course.

Parkrun is a weekly event that tracks participant's performance alongside that of park runners from 20 countries; Lake Wallace is Australia's 455th course. Participants arrived from Gippsland, Ballarat, Mount Gambier, Portland, Hamilton and Horsham, with many staying in the caravan park. The motivation to bring parkrun to Edenhope was about building connections and providing another healthy activity for the community.

Volunteers are tracked and celebrated just as much as the runners, walkers and those on mobility scooters. It's free to participate, and is held every Saturday morning at 8am, starting at the Lake Wallace foreshore. After the event many participants and volunteers meet for coffee, either at one of the local businesses in the main street or at the foreshore when the Three Beans Coffee van can attend. It's a great opportunity to socialise, volunteer, run, walk, (even if just a little way) or join in on your mobility scooter.



Lake Wallace parkrun

KINDERGARTENS

HISTORY OF KINDERGARTENS

The word “kindergarten” is the German word for “children’s garden” and was the name given to the first school for young children established by German Educator Friedrich Frobel in 1837. Frobel’s philosophy was that children should have a place to play and explore in a natural environment before starting formal education and this philosophy is still evident in kindergarten programs today with a strong focus on play based learning.

At West Wimmera Shire we ensure that play based learning is balanced between child led, child initiated and educator’s intentional teaching. As a result, children have the opportunity for engaging play experiences that support them in the transition to school and promote lifelong learning.

OUR PROGRAMS

At West Wimmera Shire Council we value children’s learning and work to ensure we;

- Supporting growth of communication and oral language skills
- Developing early literacy and numeracy awareness
- Boosting confidence and social skills
- Encouraging children’s curiosity to learn and explore
- Supporting a successful transition to school
- Nurturing children’s emotional skills
- Supporting children’s creativity

In 2023, West Wimmera Shire Council had 71 children attending kindergarten. All kindergartens were operating two days of 7.5 hour sessions, with combined three and four year old groups.

Before and after kindergarten care as well as additional days of childcare were available for three to five year olds at Edenhope Early Childhood Service in 2023.



KINDERGARTEN ENROLMENTS 2023

| Kindergarten | Goroke | Kaniva | Edenhope |
|--------------|--------|--------|----------|
| 4-year-old | 7 | 14 | 19 |
| 3-year-old | 6 | 8 | 17 |
| Total | 13 | 22 | 36 |

Goroke Kindergarten was successful in receiving a Department of Education Minor Works Grant. This grant contributed to landscaping works, which improved accessibility in the service for all families and will contribute to a sustainable outdoor area into the future.

The Kaniva Kindergarten Inclusion Refurbishment Project was completed at the end of 2022 which also greatly improved the environment for our children.

Two Department of Education Building Blocks Grant applications were successful and will contribute to inclusion and accessibility improvements at Edenhope Early Childhood Service. Works will commence by term 4 2023.

Edenhope Early Childhood Service recently hosted Uncle Ron Marks a Wergaia and Dja Dja Wurrung man who visited the service to share the traditional knowledge and culture with the children.



SUPPORTED PLAYGROUP

Supported Playgroups are a free program for families across Victoria with children from birth to school age and is funded through the Department of Families, Fairness and Housing (DFFH)

At Supported Playgroups, families and their children enjoy a range of fun play opportunities and activities together.

Many families from across the shire have also had access to in-home playgroups and small talk coaching. Smalltalk is a set of evidence based parenting strategies that parents can use to enhance the home learning environment for their children from birth to school age.

Supported Playgroup has reached out to rural and remote areas by starting playgroups in Harrow and Goroke. This provides families living with babies and children an opportunity to connect with each other. We have had 15 families living in remote areas accessing our West Wimmera Shire Council Supported Playgroup programs.

CHILDCARE

In 2022, West Wimmera Shire Council was approved as a service provider for childcare, which meant the Edenhope Early Childhood Service was able to commence on a 12 month trial.

Edenhope Early Childhood Service offers opportunities for our families to return to work, study/training as well as access to respite care as needed while ensuring their children can access quality early childhood education.

The service operates four days a week and caters for up to eight children a day aged under three years as well as places for children aged over three years where numbers are dependent on kindergarten placements.

In June 2023, Council were pleased to be able to confirm that the trial period had been successful and therefore the program would continue into the future.

We have 16 children in the 0-3 age group accessing childcare and 13 children in the 3-5 age group accessing childcare or before and after kindergarten care.

MATERNAL AND CHILD HEALTH

Our Maternal and Child Health (MCH) team continue to provide a wonderful service to the families in our shire.

Our Perinatal Emotional Health Practitioner has continued to provide in-home and telephone support services to families in West Wimmera Shire. This has been an immense help to the families. Referrals continue to arrive for those in the antenatal period, and once the babies have been delivered.

Our nurse also offers a baby massage course over several weeks; baby massage has numerous health benefits for both the infant and parent. There was also a self-care session for mums and mums to be, which was well received.

Parent group education sessions have been run at Edenhope, Goroke and Kaniva. With an influx of first time parents at both Kaniva and Edenhope, these groups were able to be offered as concurrent sessions and were co-facilitated by our team. A variety of guest speakers have been included to discuss their areas of expertise, including an occupational therapist, dietitian, speech therapist, podiatrist, paramedic, and the CFA.

We are pleased and proud to have Mardi complete her studies. Mardi is now an accredited International Board-Certified Lactation Consultant.

In May 2023, we were fortunate to have an MCH student, affiliated with Latrobe University in Melbourne, Liam enjoyed his week with us, and has offered to return to be available for relieving MCH. Liam demonstrated that he was an enthusiastic and highly skilled student.

IMMUNISATIONS

Immunisations have continued to be made available to all families in the shire, as well as those who have called in for a catch up, while visiting. The paediatric flu vaccination program has had a great take up, with many of the younger children being vaccinated.

All Council staff have been offered the flu vaccination, as well as ensuring the School Immunisation Program at the three secondary schools in the shire has been completed. The MCH team were also able to vaccinate teaching staff at all five primary and secondary schools. We also supported the delivery of Japanese Encephalitis immunisations to both WWSC Staff and the WWSC Community at a variety of clinics across the shire.

BY FIVE WSM EARLY YEARS PROJECT

The By Five WSM Early Years project (in partnership with the Royal Children's Hospital) continues to provide an important telehealth service for families, eliminating not only the long wait for an appointment at the Royal Children's Hospital, but also the travel to Melbourne. MCH Nurses continue their monthly education with paediatrician Dr Sylvie. This in turn enhances the high level of expertise that is delivered to the families in the shire. These paediatricians are available at no charge for shared telehealth appointments with families, and their GP and/or MCH nurse.

YOUTH SERVICES

It has been a busy year for Youth Services West Wimmera in 2022/2023 and we are looking forward to further enhancing the opportunities that are available for our young people across our communities.

Our partnerships with local business, libraries, neighbourhood houses, kindergartens, playgroups and schools has enhanced our ability to deliver a wide range of engaging programs to our children, young people and the wider community.

We received a \$35,000 grant from the Vic Health Future Healthy Jumpstart Program which was aimed at primary school children and the early years sector and their families. The funding was particularly provided for this age bracket due to the limited access to opportunities for inclusion and connection in less formal settings, and to provide exposure to healthy eating, and an active lifestyle.

We delivered ukulele lessons at Goroke and Kaniva for a total of five terms between the two towns and guitar lessons for one term at Edenhope. This included around 35 children aged between 8 and 13 years.

The students were able to keep their guitars and ukuleles as well as tuners that enabled them to continue practicing at home without having to wait until the next week to have their instruments tuned again.

Around 500 participants were included throughout the year in ongoing programs, including art and craft workshops, music lessons, gallery sessions, active after school programs and early years events.

The FReeZA program has been run for many years in West Wimmera and is aimed at 12-25 year olds. It is designed to involve young people in creating and attending events, and there has been over 15 events held within the last year including a Skate Park Day at Kaniva, Futuristic Party at Goroke, Halloween Party at Edenhope, Drive in Movie event at Harrow, Surf School excursion to Robe, Level Up Gaming events and competitions, pool party, as well as sponsored activities at all of the local shows.





Many of these events were created by students as part of VCAL assessments and these students have received valuable insights and outcomes.

Engage! is a State Government funded program that aims to engage 12-25 year olds in a wide range of community, social, life skills, volunteer support, vocational and celebration, reward and recognition events. It has been a valuable program because of its scope in reaching young people in a wide range of settings and activities.

Some of the activities have included, music come and try days, art workshops, accredited vocational training, life skills events, participation in Wimmera Careers Expo, tree planting, colour runs, work experience, senior formals, graduation events and awards and recognition.

A highlight for the Engage! Program in 2022 was an all-schools day held in September 2022, for a Health and Wellbeing Expo held in Kaniva. There were over 90 students from Edenhope, Goroke and Kaniva in attendance. They enjoyed a day of workshops, which ranged from yoga, drug and alcohol information, education around gambling, physio info relating to students and

mental health education. This was followed by a healthy lunch and a chance to make new acquaintances and catch up with old ones.

The September 2022 Youth Fest was held at Edenhope, as part of the Edenhope market. Six young people and their families made cakes and confectionery that was sold to raise money for a bike riding event being held by the school. It was a great opportunity to create some entrepreneurial skills and there was very little left at the end of the day.

Youth Services West Wimmera would like to thank everyone who has attended these events, and those who have partnered with us to ensure strong outcomes for our young people. Our local communities, businesses, organisations, schools, services and playgroups as well as some very passionate people have ensured that we were able to provide meaningful opportunities for the young people across our shire.



TOURISM

West Wimmera Shire Council is committed to supporting visitor economy growth and opportunity by funding the Community Development and Tourism portfolio, and regional industry memberships and initiatives.

Heavily reliant upon external funding, Community Development and Tourism is a collaborative Council portfolio; working closely with fellow internal teams, State Government, and peak visitor economy industry bodies:

Wimmera Southern Mallee (formerly Wimmera Development Association), Wimmera Mallee Tourism, Grampians Tourism Board and recently Limestone Coast LGAs to access and leverage opportunities.

West Wimmera Shire Council is a current financial member of Wimmera Mallee Tourism, a cross regional tourism initiative. Our partner Councils are Buloke, Hindmarsh and Yarriambiack. Council Officers are currently

involved with numerous collaborations with the Wimmera Mallee Tourism project team including:

- Enhancing Mallee silo art signage project
- Enhance Marketing Mallee Silo Art Trail project
- Improving digital capacity of tourism businesses across Wimmera Southern Mallee
- Eclectic Wimmera accommodation project
- The Augmented and Virtual Reality Scoping Project and
- Cabins across the Wimmera Project

The success of collaborations cannot be overstated.

The Enhance Marketing Mallee Silo Art Trail Project is a great example, not just for Council but also industry partners. Equipped with a very modest budget, Wimmera Mallee Tourism Officers partnered with Arthur St Digital to develop the "Adventures in a Different Light" campaign. The campaign was highly successful, so successful in fact that Arthur St Digital is a nominee for Best Content at the Mumbrella Travel Marketing Awards.

Another example of collaborative achievement is the cabins across the Wimmera project. An ambitious application by Wimmera Southern Mallee has become a truly remarkable reality for West Wimmera. This \$2.1 million accommodation project will finance the purchase, install, and furnish of eight cabins. Two cabins per site at Kaniva, Goroke, Harrow and Lake Charlegrark caravan parks. Community Development and Tourism has partnered with the Innovations and Project Team and project delivery is ahead of schedule.

Early this year, Consultants Spiire delivered the outcome from the Augmented and Virtual Reality Scoping Project, the Digital Realities Strategy. Directed by Spiire's Strategy, Council can now develop and deliver the West Wimmera Digital Realities Project. Project planning is well underway, including the engagement of an artist consultative partner to assist Council with community engagement,

existing and new digital realities projects.

From the same funding stream as the West Wimmera Digital Realities Project, two business innovation pilot programs have been awarded to Discover Western Victoria and Edenhope Artist Residency, both businesses are focused on out of region and international visitors. Internally these business innovation programs are supported by both Community Development and Tourism and Business and Economic Development Teams.

Funded through a State Government Grant, Stafford Strategies were engaged in late 2022 to consult with community and key Council stakeholders to develop a tourism strategy. The West Wimmera Tourism Strategy was adopted by Council in June 2023 and will provide invaluable direction for localised visitor economy focus and priorities.

Wimmera Southern Mallee has received funding to facilitate a Destination Management Plan for the Wimmera Mallee and Local Area Action Plans (LAAPs) for each Wimmera Mallee Tourism Council, which will provide invaluable visitor economy direction regionally.

Looking to the future, the State Government has announced the new administrative framework for tourism going forward. Regional Tourism Boards will become Visitor Economy Partnerships and with the funding for Wimmera Mallee Tourism ceasing in 2023, Council is currently in negotiations to join a Visitor Economy Partnership.

Recreation and Sport

Council is mid-way through the consultation period of the Recreation and Sport Strategic Plan. It has been encouraging the number of people and groups that have called Tredwell Management to discuss their hopes and wishes for recreation and sport infrastructure and planning within the West Wimmera Shire. Over the past few years, the West Wimmera Shire Council has been well rewarded with a number of excellent facilities being built, let's hope that trend continues.

INFRASTRUCTURE DEVELOPMENT WORKS

ENGINEERING AND WORKS

The past 12 months has been busy for the infrastructure, engineering and works team. A large capital works program was delivered, as well as ongoing improvements to the asset management systems and geographic information systems.

Council undertook its routine maintenance program including, sealed and unsealed roads, bridges, Council-owned buildings and reserves, playgrounds, footpaths, kerb and channel, and parks and gardens.

Council has a contract for maintenance of VicRoads arterial roads within the municipality. This includes sections of the Wimmera and Western highways and other arterial roads including the Kaniva-Edenhope Road, Serviceton North-Telopea Downs Road and Nhill-Harrow Road.

The capital works program was boosted by the inclusion of the Federal Government \$1.119 million Local Roads and Community Infrastructure Program, in addition to the \$1.528 million Roads to Recovery program along with Council's normal road funding allocation.

ASSET MANAGEMENT AND GIS

There has been continuous improvement within the Assets and GIS Department including:

- An external audit of Council's building structures was completed with defects identified, renewal items costed and listed, and preliminary work on a valuation for Council's finance team.
- An external level 2 audit of Council's bridges and major culverts was undertaken with defects identified.
- Council's asset maintenance system AssetAsyst was updated to the latest cloud version, with implementation of tablets for inspection staff underway.
- Commenced a road network photo compilation with photos taken every 20 metres. The photos are used for natural disaster claims and are utilised regularly by engineering staff.
- Continuation of a structured traffic monitoring program, where traffic counts are completed throughout the network providing good data for future planning.

CONTRACTS & PROCUREMENT

As part of the role of the Contracts and Procurement Department, we offer support and guidance for all Council deliverables that require services or goods to be procured by following and guiding project managers through the below processes:

- Contract and specification document development
- Request for quote process
- Request for tender process
- Quote and tender evaluation process

2022/2023 has seen a continuation of the rebuilding of the Contracts and Procurement Department, by introducing new processes to support the 2021 Procurement Policy.

As a part of this rebuilding process, a suite of new contract documents was purchased and eProcure was used to include evaluation and tender advertisement to ensure transparency through the entire procurement process.

Our current contracts include:

- CM0496 Bituminous sealing of roads, the second year of a two-year contract extension, continues to be one of the Council's larger contracts.
- CM0543 Hire of plant and equipment
- CM0550 Meals for delivery
- CM0558 Street and pit cleaning services Kaniva
- CM0559 Street and pit cleaning south
- CM0560 Town maintenance services Kaniva
- CM0561 Town maintenance services Edenhope Apsley Goroke and Harrow
- CM0563 Cleaning of municipal buildings Edenhope, Kaniva and Goroke
- CM0564 Preparation of West Wimmera Tourism Strategy
- CM0565 Management and operation of Edenhope Swimming Pool
- CM0563 Cleaning of municipal buildings

- CM0566 Provision of IT services
- CM0573 Building control services
- CM0578 Major patching stabilisation works
- CM0580 Supply of meals for delivery and centre-based meals

All service contracts entered into or purchase over \$150,000 in the 2022/2023 financial year went through the competitive process in accordance with section 186(5)(a) and (c) of the *Local Government Act 2020* and the West Wimmera Shire Council Procurement Policy.

As at the 30th of June, the Council has 28 active contracts covering a diverse and important range of works and services for the West Wimmera Shire Council.

During the year the Council entered into 16 new contracts for a combination of capital plant purchases, works and services.

2022/2023 Contracts related to capital works:

- Kaniva Caravan Park cabins
- Edenhope Equine Facility
- Edenhope Lakeside Tourist Park amenities block

2022/2023 Contracts related to plant and equipment purchases:

- Supply and delivery of a heavy vehicle water truck
- Supply and delivery of a motor grader
- Supply and delivery of a mid-sized excavator
- \$300,000 has been allocated for the plant fleet budget for 2022/2023, six utilities are allocated for replacement.
- A forklift for offloading deliveries and a small yard loader for utilising in the yard and beneficial for the parks and gardens team was purchased for the Kaniva Depot this year.

2022/2023 Contracts related to operational:

- Town maintenance services Kaniva
- Town maintenance services Edenhope, Apsley, Harrow and Goroke
- Cleaning of municipal buildings Edenhope, Kaniva and Goroke
- Management and operation of the Edenhope and Kaniva Swimming Pool.

The bituminous sealing of roads contract is the largest service West Wimmera Shire Council participates in the annual sealing program for local roads at approximately \$1.6 million per year. Council has entered into a further and final one year extension which is part of a collaborative contract involving five Wimmera Councils for this work. Locally-based sealing contractor Inroads P/L of Horsham are contractors for this work.

Council aims to reseal 15% of the total sealed road network each year to maintain this important asset.

The cleaning and maintenance of the highway Tolmer Rest Areas, including mowing of the grass within the boundaries of the rest areas in conjunction with the Department of Transport and Planning.

Wimmera Mallee Waste from Rainbow holds three waste contracts with the Council, a weekly kerbside garbage collection service, a fortnightly kerbside recycling collection service, and the transfer of waste to the Dooen landfill.

Council has entered into a number of contracts with Procurement Australia and the Municipal Association of Victoria, who have negotiated contracts for a range of goods and services for the benefit of all Victorian Councils.

As part of the role of the Procurement and Contracts team, we offer support and guidance for all Council deliverables that require services or goods to be procured.

ECONOMIC DEVELOPMENT

The Economic and Business Development Department provides a service that includes support and engagement including a range of advocacy activities.

Council appointed Stafford Strategy to work with the community, State Government, regional entities and the business sector to develop a new Economic Development Strategy. This will cover all sectors of the broader economy with a focus on highlighting the challenges, along with the best opportunities for economic uplift and growth for the next five-year period. Council has continued working with Wimmera Development Association to address the housing supply shortage throughout the Wimmera Southern Mallee. Council is committed to attracting more skilled workers and their families to support the viability of our towns and our social infrastructure. Council and Stafford Strategy undertook the community consultation process, with township meetings, which were supported with an online community survey to establish the needs and opportunities of business and the

community. The study is near complete and will be finalised within the 2023/2024 financial year.

An updated grants policy was developed along with new Business Assistance Grant guidelines, which provide a framework to enable Council to provide targeted assistance to businesses to commence or expand operations within the shire. The Business Streetscape Grant guidelines were also developed to assist with beautifying the region's main streets.

Council's business concierge service continues to assist new business owners by streamlining the process to ensure requirements are met and permits are obtained as per the State Government legislation. New additions to the business section on Council's website include Grant Guru. This grant search engine delivers a free one-stop-shop website for business and community grants. 'Workshops, webinars and courses' is a page on Council's website dedicated to available training sessions, online upskilling workshops, free toolkits and programs.

LOCAL LAWS AND ANIMAL CONTROL ENVIRONMENTAL HEALTH

Council had a part time/relieving Ranger/Local Laws Officer, In January 2023 Council welcomed Joshua McCabe into the fulltime ongoing Ranger/Local Laws Officer, since beginning in this position Josh has been busy with many tasks including:

- Responding to wandering cattle and sheep on roads
- Responding to roaming dogs
- Discussions with landowners regarding fencing
- Issuing notices to comply for unsightly properties
- Issuing fire prevention notices
- Dealing with barking dog complaints
- Dealing with neighbourhood disputes
- Organising spraying of roadside weeds,
- Organising ripping of roadside rabbit burrows
- Rehoming cats and dogs with Phoenix Animal Welfare/Horsham Paws/RSPCA
- Managing an increasing number of cats at large (feral, domestic, and abandoned)
- Corella management activities
- 10 yearly review of Council's Local Laws,
- Supported agriculture Victoria and the RSPCA on animal welfare issues
- Responding to after-hours call outs

Council's Environmental Health Officer (EHO) undertakes tasks to ensure the public health of our community. This involves inspections of food premises and taking food samples for analysis. After nine years, our EHO vacated the role in July 2022 to take up the role of Manager Planning and Environment (MPE). Given the ongoing workforce shortage of qualified EHOs, in April 2023, Council appointed an Environmental Health Technician (EHT) who will be completing their full EHO qualification whilst also working in this role.

During the 2022/2023 year Council's EHO undertook:

- 17 food assessments and inspections under the *Food Act 1984*
- Issued 10 permits to install or alter septic tanks under the *Environment Protection Act 2017*
- Completed 14 inspections under the *Tobacco Act 1987*

At the request of the State Government, community education and advertising took place regarding mosquito borne illnesses and how to protect yourself and your family. With the detection of Murray Valley Encephalitis and Japanese Encephalitis in Victoria, it is likely that mosquito management programs will become business as usual for West Wimmera Shire Council.

Council's EHT and MPE have also spent considerable time over the past 12 months understanding and implementing the change over from the State Government Streatrader to Foodtrader systems for mobile and temporary food vehicles.

There were no food Act Ministerial Directions for 2022/2023.

PLANNING AND BUILDING SERVICES

Council's Planning Department is responsible for preparing and administering the West Wimmera Planning Scheme under the Planning and Environment Act 1987. Their responsibilities under the Act include issuing planning permits for use and development of land, planning scheme amendments, strategic planning and enforcement. Throughout the shire, 43 applications for planning permits were received and 31 planning permits were issued in the 2022/2023 year. Council also responded to 69 enquiries for planning advice. As with permits, these requests were wide ranging, including the use of premises for business purposes, native vegetation regulations, and subdivisions.

Beyond the core responsibility of providing planning services for the community, there have been several additional areas of focus. Council officers have worked with DELWP to finalise the West Wimmera Shire Planning Scheme review and have set a work schedule for the ongoing strategic planning needs of the West Wimmera Shire Council. Enforcement issues have continued, with illegal native vegetation removal being a particular area of concern.

With the shortage of planning services and planning professionals across the state, the planning department has endeavoured to implement the most effective services possible for the community. Council recruited a Senior Planning Officer to help coordinate the consultants undertaking statutory planning work, while also working on the strategic planning needs of the shire. They engaged with the Planning Department and have also advocated for increased support from State Government to address the enforcement and strategic planning needs of the West Wimmera community.

Council's building service is provided by Government Shared Services (GovSS). GovSS

also fills the role of Council's Municipal Building Surveyor (MBS). Council's building service operates in accordance with the Victorian Building Regulations pursuant to the Building Act 1993. During the 2022/2023 reporting period, Council's building department responded to 1,727 email tasks, conducted 31 building inspections, received 15 building permit applications, issued six building notices, issued 11 reports and consents and private Building Surveyors issued 48 building permits across the shire. Council's MBS are also responsible for responding to complaints regarding illegal building activity and unsafe buildings and structures.

QUALITY AND FACILITIES

In the past 12 months there has been continuous improvement in this area with the ongoing preparation of leases, licences, and user agreements where Council is the custodian of land on behalf, and for the benefit of its community. This land includes property owned by Council, crown land where Council are the Committee of Management and land leased or licensed by Council for identified purposes.

Some of the completed user agreements were: Kaniva Museum and Historical Committee, Harrow Historical Society Inc.

Council Leases that were completed: GMMWater Apsley (Laidlaw St, Apsley)

Council licences that were completed: Elders Real Estate

Funding was sourced for the Goroke Swimming Pool with a grant of \$25,120.36 for permanent shade at this facility.

This area also offers guidance and support to the committee of management of recreation reserves, user groups of Council facilities and other government departments with legislative and policy requirements. To ensure quality and the provision of these services are maintained and managed accordingly.



GOVERNANCE

West Wimmera Shire Council is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipal district and the local community.

Council has several roles including:

- Considering the diverse needs of the local community in decision making
- Providing leadership by establishing strategic objectives and monitoring achievements
- Ensuring that resources are managed in a responsible and accountable manner
- Advocating the interests of the local community to other communities and governments
- Fostering community cohesion and encouraging active participation in civic life.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities. The community has many opportunities to provide input into Council's decision-making processes including community consultation, public forums attended by Councillors, community forums, submissions via the Innovation Platform, the ability to make deputations at Council meetings, and through representation on Council committees.

Council's formal decision-making processes are conducted through Council meetings. Council delegates the majority of its decision-making to Council staff and these delegations are exercised in accordance with adopted Council policies. Council is authorised to make decisions in only one of two ways:

1. By formal resolution at Council meetings
2. By Council officers under delegated authority

There are certain powers that Council cannot delegate. These include the adoption of the Council Plan and Council Budget.

COUNCIL MEETINGS

Council conducts open public meetings on the third Wednesday of each month. Members of the community are welcome to attend these meetings and observe from the gallery or via livestream. Council meetings provide the opportunity for community members to submit a written question or verbally ask a question to Council. For the 2022/2023 year Council held 18 Council meetings.

Recordings are also available on the Council webpage, along with Council meeting agendas, minutes, policies and strategies.

Council meetings: Councillor attendance

Table 4: Scheduled Council meetings attendance record 2022/2023

| Date | Cr. Tim Meyer, Mayor | Cr. Jodie Pretlove Deputy Mayor | Cr. Trevor Domaschenz | Cr. Tom Houlihan | Cr. Bruce Meyer OAM |
|------------|-------------------------|------------------------------------|--------------------------|------------------|------------------------|
| 20/07/2022 | Attended | Attended | Attended | Attended | Attended |
| 17/08/2022 | Attended | Attended | Attended | Attended | Attended |
| 21/09/2022 | Attended | Attended | Attended | Attended | Attended |
| 19/10/2022 | Attended | Attended | Attended | Attended | Attended |
| 16/11/2022 | Attended | Attended | Attended | Attended | Attended |
| 21/12/2022 | Attended | Attended | Attended | Attended | Attended |
| 15/02/2023 | Attended | Attended | Attended | Attended | Attended |
| 15/03/2023 | Attended | Attended | Attended | Attended | Attended |
| 19/04/2023 | Attended | Attended | Attended | Attended | Attended |
| 17/05/2023 | Attended | Attended | Attended | Attended | Attended |
| 21/06/2023 | Attended | Attended | Attended | Attended | Attended |

Table 5: Unscheduled Council meetings attendance record 2022/2023

| Date | Cr. Bruce Meyer, OAM Mayor | Cr. Jodie Pretlove Deputy Mayor | Cr. Trevor Domaschenz | Cr. Tom Houlihan | Cr. Tim Meyer |
|---|-------------------------------|------------------------------------|--------------------------|---------------------|---------------|
| 02/11/2022 Election of Mayor | Attended | Attended | Attended | Attended | Attended |
| 22/07/2022 Unscheduled Council meeting CEMAC | Attended | Attended | Apology | Attended | Attended |
| 30/09/2022 Unscheduled Council meeting Annual Report, financial statements and performance statements | Attended | Attended | Attended | Attended | Attended |
| 28/10/2022 Unscheduled Council meeting Consideration of Annual Report | Attended | Attended | Attended | Attended | Attended |
| 30/03/2023 Unscheduled Council meeting CEO KPIs | Attended | Attended | Attended | Attended | Attended |
| 05/04/2023 Unscheduled Council meeting Provision of ICT services | Attended | Attended | Attended | Attended | Attended |
| 28/06/2023 Unscheduled Council meeting Adoption of Budget 2023/2024 | Attended | Attended | Attended | Attended | Attended |

COMMUNITY FORUMS

West Wimmera Shire Council Community Forums are scheduled twice a year in conjunction with the monthly Council meeting. Community forums are held within the smaller community towns located within the shire and give the Councillors the opportunity to have a meal with residents and discuss local issues in a relaxed and informal atmosphere. The community is provided with the opportunity to lodge customer requests, which are followed up by the relevant Council officers, and outcomes communicated back to the community.

Two Community Forums were held in Harrow (September 2022) and Minimay (May 2023).

LOCAL LAWS

Local Law No. 8 – Use of Common Seal was adopted by Council in August 2020.

Council's Community Local Law No 6, 2012 came into operation on 1 October 2012 and in accordance with the *Local Government Act 2020* (LGA 2020) 'sunset' on 30 September 2022. Accordingly, Council prepared a new Local Law to provide for the peace, order and good government of the municipal district.

Local Law No. 9 – Community Local Law was advertised and submissions invited. The impacts of the proposed Local Law were evaluated, and outlined in the Local Law Community Impact Statement. The new Local Law was adopted at the Council Meeting held 17 May 2023.

REVIEW OF DELEGATIONS

West Wimmera Shire Council continue to review all delegations every six months to meet the legislative requirements of the *Local Government Act 2020*. The next review is scheduled in July 2023.

Delegations are available for viewing on Council's website.

REVIEW OF COUNCIL POLICIES

West Wimmera Shire Council policies are reviewed regularly in accordance with a rolling review schedule. The review includes compliance with relevant legislation, removal of any procedural items and tailoring of policies to current activities and reformatting to current template styles.

As policies are reviewed and endorsed by Council, they are uploaded onto Council's website where public access is available. Plans and policies are also managed within Council's document control system, ensuring review cycles are maintained and managed.

COUNCILLOR CODE OF CONDUCT

Council has a Councillor Code of Conduct, which was adopted on 17 February 2021. The Councillor Code of Conduct outlines the following principles:

- Assist Councillors to maintain the highest standards of conduct and behaviour as well as provide a means to deal with problems they might encounter
- Attract the highest level of confidence from Council's stakeholders
- Assist the Mayor and Councillors to discharge the responsibilities of their public office appropriately.

In addition to setting out the Councillor Conduct Principles, the code also outlines:

- Other conduct definitions under the Act, such as those relating to misuse of position, improper direction, breach of confidentiality and conflict of interest
- Roles and relationships
- Dispute resolution procedures.

The existing code is available on the West Wimmera Shire Council website.

CONFLICT OF INTEREST

Councillors are elected by the residents and ratepayers to act in the best interests of the community and are committed to making decisions impartially and in the best interests of the municipal community. They therefore recognise the importance of fully observing the requirements of the Act and Council's Governance Rules in regard to the disclosure of conflicts of interest. This is a position of trust that requires Councillors to act in the public interest. When a Council delegates its powers to a Council officer or a committee, the committee or officer also needs to act in the public interest.

A conflict of interest occurs when a personal or private interest could compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it. Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest.

Declaration of a conflict of interest is a standard agenda item for all Council and committee meetings. While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflict of interests.

During 2022/2023, 3 conflicts of interest were declared at Council meetings which were all recorded in the Council minutes.

DELEGATE COMMITTEES

The *Local Government Act 2020* allows Councils to establish one or more delegated committees consisting of:

- Councillors
- Council officers
- Other persons
- Any combination of the above

West Wimmera Shire Council did not establish any delegate committees in the 2022/2023 financial year.

COUNCILLOR ALLOWANCE AND EXPENSES

An important reform of the *Local Government Act 2020 (2020 Act)* was the transfer of responsibilities in determining Mayoral, Deputy Mayoral and Councillor allowances to the Victorian Independent Remuneration Tribunal (the Remuneration Tribunal).

On 7 March 2022, in accordance with section 23A of the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019 (Vic) (VIRTIPS Act)*, the Tribunal made the allowance payable to Mayors, Deputy Mayors and Councillors (Victoria) Determination No. 01/2022.

The determination applies to all Mayors, Deputy Mayors, and Councillors (Council members) in all Victorian Councils and saw an increase to mayoral and Councillor allowances, which are to be phased in over five years (for Mayors and Deputy Mayors) and three years (for Councillors). A separate allowance was established for Deputy Mayors.

The new allowances were applied retrospectively from 18 December 2021, and Council members were paid in accordance with the tribunal's determination. The determination also set a remote area travel allowance for Council members and provided eligibility criteria for claiming it.



The determination sets a base allowance for each Council member. The value of the base allowance payable to a Council member varies depending on the role (Mayor, Deputy Mayor, or Councillor) and the Council allowance category assigned to Council as specified in the determination. The tribunal has assigned each Council to one of four Council allowance categories. West Wimmera Shire Council falls under category 1 (see table below).

| Category 1 |
|----------------------------------|
| Alpine Shire Council |
| Ararat Rural City Council |
| Benalla Rural City Council |
| Buloke Shire Council |
| Central Goldfields Shire Council |
| Corangamite Shire Council |
| Gannawarra Shire Council |
| Hepburn Shire Council |
| Hindmarsh Shire Council |
| Indigo Shire Council |
| Loddon Shire Council |
| Mansfield Shire Council |
| Mount Alexander Shire Council |
| Murrindindi Shire Council |
| Northern Grampians Shire Council |
| Pyrenees Shire Council |
| Borough of Queenscliffe |
| Southern Grampians Shire Council |
| Strathbogie Shire Council |
| Towong Shire Council |
| West Wimmera Shire Council |
| Yarriambiack Shire Council |

The determination allows for further scheduled annual increases to allowance values until 18 December 2025. The last increase took effect on 18 December 2022.

The Tribunal decided to phase in the increases to base allowances over five years for Mayors, and over three years for Councillors, as follows:

- An initial increase of eight per cent was applied to Mayoral base allowances (backdated to 18 December 2021), with the remaining 12 per cent increase to be applied in four equal portions on 18 December each year from 2022 to 2025.
- An initial increase of four per cent was applied to Councillor base allowances backdated to 18 December 2021 with the remaining six per cent increase to be applied in two equal portions on 18 December 2022 and 18 December 2023.

Table 6: Councillor allowances and reimbursements
2022/2023

| | Type | Amount |
|-------------------|----------------------|--------------|
| Mayor | Mayoral allowance | \$ 56,333.67 |
| Cr Tim Meyer | Reimbursement | \$ 3,295.18 |
| Dept Mayor | Councillor Allowance | \$ 37,353.00 |
| Cr Jodie Pretlove | Reimbursement | \$ 4,033.01 |
| Cr Trevor | Councillor Allowance | \$ 24,080.04 |
| Domaschenz | Reimbursement | \$ 3,040.57 |
| Cr Tom Houlihan | Councillor Allowance | \$ 24,080.04 |
| | Reimbursement | \$ 4,586.86 |
| Cr Bruce Meyer | Councillor Allowance | \$ 42,452.37 |
| | Reimbursement | \$ 1,372.22 |

REMOTE TRAVEL ALLOWANCE

If a Council member normally resides more than 50 kilometres by the shortest possible practicable road distance from the location or locations specified for the conduct of ordinary, special or committee meetings of Council, or any municipal or community functions that have been authorised by Council resolution for the Council member to attend, the Council member is entitled to be paid an allowance of \$45 for each day on which one or more meetings or authorised functions were attended by the Council member, up to a maximum of \$5,625 per year.

ALLOWANCE INCLUSIVE OF SUPERANNUATION ENTITLEMENTS

The value of the allowance payable to a Council member is inclusive of any Superannuation Guarantee Contribution amount, or equivalent, that may be payable under Commonwealth Law to the Council member with respect to their service in that office (for example, due to the Council member's Council being an eligible local governing body).

For the period 18 December 2022 until 17 December 2023 the allowance payable to the Mayor, Deputy Mayor, and Councillors is set out below:

| Mayor | Deputy Mayor | Councillor |
|----------|--------------|------------|
| \$77,933 | \$38,967 | \$25,147 |

INTERNAL AUDIT

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

The following reviews occurred during the 2022/2023 year as part of the Internal Audit program:

- General Financial Controls, November 2022

EXTERNAL AUDIT

Council is externally audited by the Victorian Auditor-General's Office (VAGO).

The 2022/2023 annual external audit of Council's Financial Statements and Performance Statement was conducted by the VAGO appointed audit service provider – Crowe Australasia.

STATUTORY INFORMATION

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

DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

In compliance with the Local Government (General) Regulations 2015 (SR No.119 of 2015) Regulation 12, the following information is available for public inspection:

a) A document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by any Councillor or member of Council staff in the previous 12 months, including:

- the name of the Councillor or member of Council staff
- the dates on which the travel began and ended
- the destination of the travel
- the purpose of the travel
- the total cost to Council of the travel, including accommodation costs

b) the agendas for, and minutes of, ordinary and special meetings held in the previous 12 months, which are kept under section 93 of the Act, other than those agendas and minutes relating to a part of a meeting, which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act.

c) the minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months, other than those minutes relating to a part of

a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act.

d) a register of delegations kept under sections 87(1) and 98(4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6), respectively, of the Act.

e) a document containing details of all leases involving land which were entered into by Council as lessor, including the lessee and the terms and the value of the lease.

f) a register maintained under section 224(1A) of the Act of authorised officers appointed under that section.

g) a list of donations and grants made by Council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant.

FREEDOM OF INFORMATION

The *Freedom of Information Act 1982* provides individuals and organisations the opportunity to access certain information held by the West Wimmera Shire Council, provided they are not exempt under the Act.

In accordance with the *Freedom of Information Act 1982* section 17(2), requests for access to information must be submitted in writing, to the Freedom of Information Officer, West Wimmera Shire Council, mailing address. Access charges might also apply once documents have been processed and a decision on access is made (eg. photocopying and search and retrieval charges).

From July 2022 to June 2023, West Wimmera Shire Council received seven Freedom of Information applications.

DISABILITY ACTION PLAN

In accordance with section 38 of the *Disability Act 2006*, Council must report on the implementation of the Disability Action Plan in its Annual Report. Council has incorporated initiatives into the Council Plan 2021-2025.

- Referral for aged care and disability
- Services
- Social support groups
- Personal care and home care
- Emergency support
- Property maintenance
- Living at home assessments
- Delivered meals (Meals on Wheels)
- Community transport programs
- Respite care

PROTECTED DISCLOSURE PROCEDURES

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

The *Protected Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures.

Council's policy on how to make a disclosure is publicly available on Council's website.

During the 2022/2023 financial year, no disclosures were notified to Council officers, appointed to receive disclosures or to IBAC.

ROAD MANAGEMENT ACT MINISTERIAL DIRECTION

In accordance with section 22 of the *Road Management Act 2004*, a Council must publish a copy or summary of any ministerial direction in its Annual Report. No such ministerial directions were received by Council during the 2022/2023 financial year.

INFRASTRUCTURE AND DEVELOPMENT CONTRIBUTIONS

In accordance with section 46GM and 46QD of the *Planning and Environment Act 1987*, a Council that is a collecting or developing agency must prepare and give a report to the Minister for Planning on Infrastructure and development contributions, including levies and works in-kind. The report must be published in Council's Annual Report. Council had no infrastructure or development contributions for 2022/2023.

CONTRACTS

All service contracts entered into or purchases over \$150,000 in the 2022/2023 financial year went through the competitive process in accordance with section 186(5)(a) and (c) of the *Local Government Act 2020* and the West Wimmera Shire Council Procurement Policy.

DOMESTIC ANIMAL MANAGEMENT PLAN

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare and implement a Domestic Animal Management Plan every four years and evaluate its implementation in the Annual Report. This plan sets out a program of actions, which aim to ensure compliance with statutory requirements, and to implement the vision and strategic objectives identified for effective animal management control in the West Wimmera Shire.

Council was due to produce a domestic Animal Management Plan in 2021 and was provided additional time by the State Government to prepare a new plan due in 2022. Council engaged CT Management Group to review and prepare a new plan for West Wimmera Shire which was adopted by Council in November 2022. The initial implementation stages of this plan has seen officers preparing education on responsible pet ownership, promoting registering and microchipping their pets and starting the investigations for on leash and off leash areas within the shire.

FOOD ACT MINISTERIAL DIRECTIONS

There were no Food Act Ministerial Directions for 2022/2023.

AUDIT AND RISK COMMITTEE

In accordance with *Section 53 of the Local Government Act 2020*, Council is required to establish an Audit and Risk Committee to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment.

Council's Audit and Risk Committee consists of two members of the Council and three external independent members including Celeste Gregory, Andrew Johnson, and Mick Jaensch. Councillors Mayor Tim Meyer and Deputy Mayor Jodie Pretlove are Council representatives on the committee.

During 2022/2023 the Audit Committee met on four occasions:

- 29 September 2022
- 20 December 2022
- 21 March 2023
- 13 June 2023



WEST WIMMERA GOVERNANCE REVIEW

In September 2018 West Wimmera Shire Council participated in an examination by the Local Government Inspectorate (LGI) to ensure the Council's governance arrangements met the expectations of the community and the legislated framework. The Local Government Inspectorate lodged a report on January 24, 2019 detailing the results of West Wimmera Shire Council's Governance Review.

As the integrity agency for local government in Victoria, the Local Government Inspectorate conducted the examination, consulting with elected Councillors and Council administration officers as part of the inspection.

The investigation report came with recommendations on ways to improve managing various government functions within Council including:

- Governance arrangements
- Specific allegations
- Asset management
- Financial management
- Human resource management

In returning to Council in June 2022, the Local Government Inspectorate were pleased that general governance improvements had been implemented and that all 40 recommendations had been completed.

Council demonstrated that it has directed resources into its most valuable assets, its staff and its systems. Staff training had an increased focus, and the introduction of Reliansys, a compliance management tool, has significantly improved efficiency and accountability across the organisation. Records management capability, previously a major area of concern, has also improved through the implementation of a cloud-based system.

The key area of Councillor and staff interaction practices have improved, through updates to the Councillor and staff codes of conduct as required by legislation, along with the implementation of a stand-alone Councillor and Staff Interaction Policy that adequately reinforces the need for Councillors not to overstep set boundaries.

Conflict of interest practices have been enhanced through the engagement of industry specialists; land sales and leasing practises have improved; and while procurement improvement practices continue to be a work in progress, the transition from manual paper-based processes to a fully automated system through eProcure will further enhance capability and accountability.

In discussions with staff, a positive cultural change was noted with staff expressing they were more empowered than was the case under previous regimes.

Council will continue to monitor and ensure compliance as well as ensuring a positive workplace for its staff and Councillors.

GOVERNANCE AND MANAGEMENT CHECKLIST

| Governance and management items | Assessment |
|---|---|
| 1 Community Engagement Policy (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest). | Adopted in accordance with section 55 of the Act. ✓ Date of adoption: 17 February 2021. |
| 2 Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community). | Current guidelines in operation. ✓ Date of adoption: 17 February 2021 *Included within Community Engagement Policy. |
| 3 Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next ten financial years). | Adopted in accordance with section 91 of the Act. ✓ Date of Adoption: 18 October 2021. |
| 4 Asset Plan (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next ten years). | Adopted in accordance with section 92 of the Act. ✓ Date of Adoption: 18 May 2022. |
| 5 Revenue and Rating Plan (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges). | Adopted in accordance with section 93 of the Act, ✓ Date of adoption: 16 June 2021. |
| 6 Annual Budget (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required). | Adopted in accordance with section 94 of the Act ✓ Date of adoption: 28 June 2023. |
| 7 Risk Policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations). | Current policy in operation ✓ Date of commencement of current policy: 15 February 2023. |
| 8 Fraud Policy (policy outlining Council's commitment and approach to minimising the risk of fraud). | Current policy in operation ✓ Date of commencement of current policy: 20 April 2022. |
| 9 Municipal Emergency Management Plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery). | Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> ✓ Review date: 24 August 2024. |

| | |
|--|--|
| <p>10 Procurement Policy (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council).</p> | <p>Adopted in accordance with section 108 of the Act. ✓ Date of adoption: 17 November 2021.</p> |
| <p>11 Business Continuity Plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster).</p> | <p>Date of adoption: 15 February 2023. ✓</p> |
| <p>12 Disaster Recovery Plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster).</p> | <p>Current plan in operation. ✓ Date of commencement of plan: 1 July 2017. *Disaster recovery plan currently under review.</p> |
| <p>13 Risk Management Framework (framework outlining council's approach to managing risks to the council's operations).</p> | <p>Current framework in operation ✓ Date of commencement of current framework: 16 January 2023. *Incorporated into Risk Management Policy</p> |
| <p>14 Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act).</p> | <p>Established in accordance with section 53 of the Act. ✓ Date of establishment: 16 May 2013.</p> |
| <p>15 Internal Audit (independent accounting professionals engaged by the council to provide analyses and recommendations aimed at improving council's governance, risk and management controls).</p> | <p>Internal auditor engaged ✓ Date of engagement of current provider: 1 November 2021.</p> |
| <p>16 Performance Reporting Framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i>).</p> | <p>Current framework in operation. ✓</p> |
| <p>17 Council Plan Report (report reviewing the performance of the council against the council plan, including the results in relation to the strategic indicators, for the first six months of the financial year).</p> | <p>Current report in operation. ✓ Date of Council Plan adoption: 18 October 2021.</p> |
| <p>18 Quarterly Budget Reports (quarterly reports presented to the Council under section 97(1) of the <i>Local Government Act 2020</i>, comparing actual and budgeted results and an explanation of any material variations).</p> | <p>Reports presented to the Council in accordance with section 97(1) of the <i>Local Government Act 2020</i>. ✓ Date reports presented: 15 February 2023 (2 reports presented) 17 May 2023.</p> |
| <p>19 Risk Reporting (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies).</p> | <p>Risk reports presented to Audit and Risk Committee quarterly and reviewed every six months. ✓ Date updated and presented: 13 June 2023.</p> |

| | |
|---|---|
| <p>20 Performance reporting (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i>).</p> | <p>Council produces the Local Government Performance Report Framework annually ✓ Date report submitted to LGV: 22 November 2022.</p> |
| <p>21 Annual Report (annual report under sections 98, 99 and 100 of the <i>Local Government Act 2020</i> containing a report of operations and audited financial and performance statements).</p> | <p>Presented at a meeting of the Council in accordance with section 100 of the Act ✓ Date statements presented: 30 September 2022.</p> |
| <p>22 Councillor code of conduct (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters).</p> | <p>Reviewed and adopted in accordance with section 139 of the Act ✓ Date of review: 17 February 2021.</p> |
| <p>23 Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11(7) and 47 of the Act).</p> | <p>Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act ✓ Date of review: 20 July 2022.</p> |
| <p>24 Meeting procedures (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees).</p> | <p>Governance Rules adopted in accordance with section 60 of the Act ✓ Date Governance Rules adopted: 16 November 2022.</p> |

I certify that this information presents fairly the status of Council's governance and management arrangements.

David Bezuidenhout
Chief Executive Officer
Dated:

Cr Tim Meyer
Mayor
Dated:

WEST WIMMERA SHIRE COUNCIL
ANNUAL REPORT 2022-2023

PERFORMANCE STATEMENT

FOR THE YEAR ENDED
30 JUNE 2023



ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2023





Edenhope Office:
49 Elizabeth Street,
Edenhope VIC 3318

Kaniva Office:
25 Baker Street,
Kaniva VIC 3419

Postal Address:
PO Box 201
Edenhope VIC 3318

Phone: 13 99 72

Email: council@westwimmera.vic.gov.au

Website: www.westwimmera.vic.gov.au

Facebook: www.facebook.com/westwimmerashire/



**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

TO BE HELD: Monday 02 October 2023

LOCATION: Microsoft Teams

COMMENCEMENT: 2:00 pm

PUBLIC ACCESS: Live Streaming from Council’s website
www.westwimmera.vic.gov.au

| REQUIRED TO ATTEND: | |
|--|---|
| Councillors | Executive Leadership Group |
| Tim Meyer Bruce Meyer OAM, Mayor Jodie Pretlove, Deputy Mayor Trevor Domaschenz Tom Houlihan | David Bezuidenhout Chief Executive Officer (CEO) James Bentley Director, Corporate & Community Services (DCCS) Ram Upadhyaya Director, Infrastructure Development & Works (DIDW) |
| | <hr/> <p>Senior Leadership Group</p> Abbas Mehr Chief Financial Officer Philippa Hicks EA to the CEO |

The West Wimmera Shire Council Governance Rules set out the meeting procedure rules for this Council Meeting.

Members of the public are reminded that they are required to remain silent during this meeting.

Vision Statement:

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



**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

TABLE OF CONTENTS

| | |
|---|----------|
| 1.0 WELCOME | 3 |
| 1.1 ACKNOWLEDGEMENT | 3 |
| 2.0 OPENING PRAYER – CEO | 3 |
| 3.0 APOLOGIES, LEAVE OF ABSENCE, DECLARATION OF CONFLICT OF INTEREST..... | 3 |
| 3.1 APOLOGIES | 3 |
| 3.2 LEAVE OF ABSENCE | 3 |
| 3.3 DECLARATION OF CONFLICT OF INTEREST | 3 |
| 4.0 CORPORATE AND COMMUNITY SERVICES | 4 |
| 4.1 ADOPTION OF THE DRAFT 2021/22 ANNUAL REPORT, 2021/22 FINANCIAL STATEMENTS AND 2021/22 PERFORMANCE STATEMENT | 4 |



**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

1.0 WELCOME

ACKNOWLEDGEMENT:

The West Wimmera Shire Council acknowledges the traditional custodians of the land on which we meet, and pays respect to their elders, past, present and emerging.

2.0 OPENING PRAYER – CEO

Almighty God, we humbly ask your blessing upon this Council. Guide and prosper our decisions to the advancement of Your Glory and the true welfare of the people of West Wimmera Shire. Amen.

3.0 APOLOGIES, LEAVE OF ABSENCE, DECLARATION OF CONFLICT OF INTEREST

3.1 APOLOGIES

3.2 LEAVE OF ABSENCE

3.3 DECLARATION OF CONFLICT OF INTEREST

All Councillors have a personal responsibility to ensure they are aware of the provisions mandated in the Local Government Act 2020 with regard to Conflict of Interest disclosures.



**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

4.0 CORPORATE & COMMUNITY SERVICES

**4.1 ADOPTION OF THE DRAFT 2022/23 ANNUAL REPORT, 2022/23
FINANCIAL STATEMENTS AND 2022/23 PERFORMANCE STATEMENT**

FILE NUMBER:

REPORT AUTHOR: ABBAS MEHR, CHIEF FINANCIAL OFFICER

FOR DECISION

Introduction

West Wimmera Shire Council (Council) is required under S.98 of the *Local Government Act 2020* (the Act) to prepare an Annual Report on the operations of Council in respect of each financial year.

This report presents the Draft 2022/23 Annual Report, 2022/23 Financial Statements and 2022/23 Performance Statement to Council seeking:

1. A resolution be made by Council approving in principle the 2022/23 Financial Statements and Performance Statement
2. Authorisation for the 2022/23 Financial Statements and Performance Statement to be submitted to the Victorian Auditor-General's Office for final audit approval
3. Endorsement of two Councillors to certify Council's 2022/23 Financial Statements and Performance Statement in their final form
4. Adoption of the Draft 2022/23 Annual Report, with authorisation given to the Chief Executive Officer to make minor editorial changes as required

Following audit approval, Council will include the certified Financial Statements and Performance Statement in the 2022/23 Annual Report.

Declaration of Interests

No officer declared an interest under the *Local Government Act 2020* in the preparation of this report.

Background

The Annual Report summarises Council operations and provides general information about Council's activities over a 12-month period to 30 June 2023. The report contains statutory



**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

requirements and various local government indices along with the audited Financial Statements and the Performance Statement.

The Annual Report also provides a number of departmental reports which provide additional information regarding Council's activities throughout the 2022/23 financial year.

Section 98 (2) the Act requires that Council produce as part of its annual report, a set of audited Financial Statements and audited Performance Statement for the financial year. Council's external auditors, Crowe Australasia, acting as agents for VAGO, have conducted their 2022-23 final audit.

Following this, Section 99 (3) of the Act requires that the Financial Statements and Performance Statement be certified by two Councillors in their final form after any agreed changes recommended by audit have been undertaken.

Therefore, to complete its legislative requirements, the procedure is as follows:

1. Council receives and approves in principle the draft Financial Statements and Performance Statement, following review by the Audit and Risk Committee;
2. Council passes a resolution in accordance with S.99(2) of the Act authorising two Councillors to sign the Financial Statements and Performance Statement in their final (post-audit) form;
3. After review by the Victorian Auditor General's contractor, and after any required and recommended changes to the draft statements are undertaken, the statements are then signed by the two nominated Councillors, the Chief Executive Officer and the Principal Accounting Officer;
4. The Victorian Auditor General issues an audit opinion on the Financial Statements and the Performance Statement;
5. The Financial Statements and Performance Statement are inserted into the Annual Report in their final post-audit form
6. Council holds a meeting to consider the Annual Report in accordance with section 100 of the Act by 31 October 2023

Risk Management Implications

Council may be exposed to multiple forms of risk by not adopting its Annual Financial Statements and Performance Statement.

The first of these is in compliance risk. Failure to follow the process as set out under the Act will result in Council breaching its legislative requirements.



**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

Secondly, Council may be exposed to a level of reputational risk if it fails to comply with legislative requirements and/or fails to report on its operations, including its financial performance and position. Council's reputation would be negatively impacted if the Annual Report was not submitted and presented in a professional manner.

Council may also be subject to financial and resource risk if it fails to provide Annual Financial Statements and the Performance Statement by failing to identify financial issues and opportunities, and an inability to be able to effectively plan resource allocation.

Legislative Implications

Section 98(1) of the Act requires Council to prepare an annual report in respect of each financial year. Section 98(2) prescribes that the annual report must contain;

- (a) a report of operations of the Council;
- (b) an audited performance statement;
- (c) audited financial statements;
- (d) a copy of the auditor's report on the performance statement;
- (e) a copy of the auditor's report on the financial statements under Part 3 of the *Audit Act 1994*;
- (f) any other matters prescribed by the regulations.

Per section 99(2) Council, after passing a resolution giving its approval in principle to the performance statement and financial statements, must submit the statements to the auditor for reporting on the audit. Section 100 of the Act prescribes that Council must hold a meeting to consider the Annual Report within 4 months of the end of the financial year.

Environmental Implications

Not commented on

Financial and Budgetary Implications

The draft Annual Financial Statements contain information on Council's financial performance and variances to the adopted budget for the 2022/23 financial year.

A summary of the outcomes contained within the Annual Financial Statements is as follows:



**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

Financial Summary 2022-23

Council’s financial position continues to remain sound. A summary of Council’s performance is outlined below. Detailed information relating to Council’s financial performance is included within the financial statements and performance statements attachments of this report.

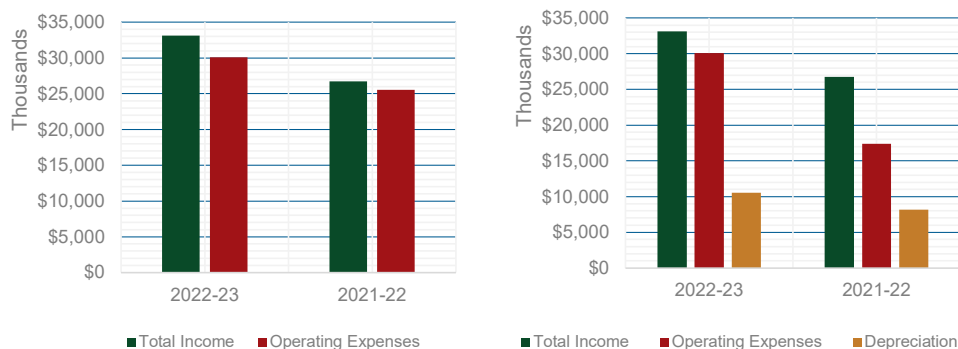
Council’s operating result for 2022-23 shows an operating surplus of \$ 3.045 million (2022: \$1.199 million). After taking into consideration other comprehensive income, Council’s total comprehensive result was a surplus of \$39.374 million (2022: \$1.234 million).

The Council’s Rate Revenue increased from \$8.066 million to \$8.242 million – a 2.18% increase from previous year. Despite significant increase in the Capital Improved Values of the properties in the region, the revenue generation through rates is subject to rate cap.

Statutory Fees and Fines and User Fees have registered an increase of 20% and 65% respectively. A nominal increase in Gain from Sale of Assets has contributed \$174 to the Total Income this year.

The Commonwealth and State Grants represent the major segment of our Total Income \$20.984 million (2022: 16.121 million). The Commonwealth’s strategic change in the Financial Assistance Grants and Roads to Recovery for 2023-24 in advance has resulted in improved cash flow towards end of the financial year. Our allocations have remained in line with prior year due to minimal change in the population statistics and any additions to major road networks which provide some fundamental basis for the annual allocation of funds by the Commonwealth.

The Council has revalued its Buildings and Properties this year and the revalued amounts have been built in the reports. Additionally, a unit rate-based indexation has been applied to the Infrastructure assets to reflect the approximate increase in the value of these assets since last valued. During FY 2023-24, our Infrastructure Assets are undergoing a detailed condition assessment and valuation. The surplus arising out of this revaluation aggregates to \$36.329 million.

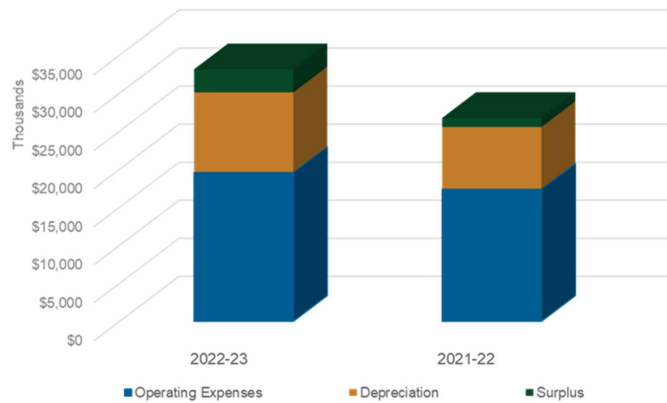




**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

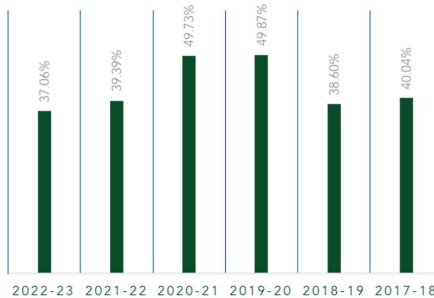
During FY 2022-23, the Council has successfully delivered \$9.506 million (2022: 7.852 million) worth of its Capital Works Program which is 21% higher than the previous financial year. This stands out as a major achievement for the year amid constraints of availability of Materials, Contractors, Heavy Plant and Equipment in the post flooding reconstruction works happening across the State and different parts of the country.

The expenditure analysis reflects Depreciation as the biggest expense for the year \$10.509 million (2022: \$8.165 million). The revaluation of assets in the current financial year have contributed an additional depreciation on top of our normal assessed depreciation on these assets.



Employee Costs were reported at \$9.918 million (2022: \$9.038 million) reflecting 9.7% increase from last year. This increase is attributed to the higher level of activity for delivery of our Capital Works Program as well as the new Edenhope Childcare Pilot Project which has delivered a great Community Service during this year.

Council continues to have significant reliance on the external Grants and Funding which contribute over 63.35% of the Council’s total Income. Council received \$11.752 million in Operating Grants and another \$9.232 million for Capital Projects. The Commonwealth has disbursed Financial Assistance Grants and Roads to Recovery grant in advance as part of the strategic change.

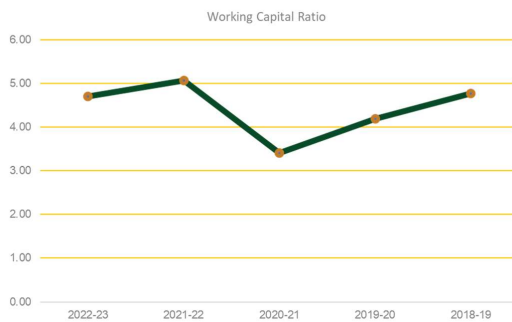
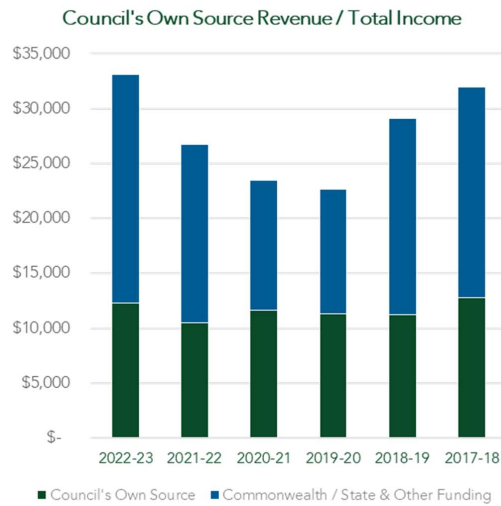




**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

The primary drivers of lower own source funding is the low population with limited commercial or other industrial economic activity in the region. The West Wimmera region is amongst the lowest population regions of the State.

The Council's financial position continues to remain strong with all critical financial ratios reflecting Council's consistent and sustainable strong ability to meet its financial commitments. The working capital ratio stays strong at 470%.



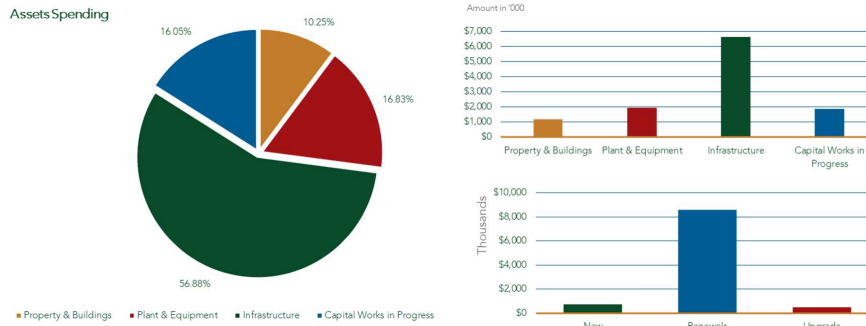
Council's unrestricted funds remain 71.07% of the total liquidity at the end of last financial year. There are capital projects in progress with some externally restricted funding attached to these projects while our internal allocations primarily relate to the employee's entitlement provisions and some of the capital works in progress being carried forward to the next financial year.

Our Infrastructure Assets hold critical importance for a sustainable future and the Council's capital works program delivery for this year has been remarkable with over \$9.506 million worth of capital projects completed. Renewals of our infrastructure assets predominantly lead the works with some new projects and few upgrades as well.

Our Assets spending reflects that over 56.88% related to Infrastructure projects, 16.83% in Plant & Equipment and just over a quarter shared between Buildings & Properties and our Capital Works in Progress for the year.



**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**



Our external audit has been conducted by Crowe Australasia on behalf of VAGO and the auditors have confirmed their satisfaction on significant areas relating to financial management and reporting. The Draft Financial Statements are subject to final review by VAGO and a report will be released upon acceptance by VAGO.

The Audit and Risk Committee has endorsed its acceptance of the Draft Financial Statement for FY 2022-23 in a meeting held on 27 September 2023 and made its recommendations to the Council.

Policy Implications

This report is supported by the following West Wimmera Shire Council Policy:

- Asset Capitalisation Policy
- Asset Disposal Policy
- Asset Management Policy
- Asset Management Strategy
- Borrowings Policy
- Communications Policy
- Community Engagement Policy
- Community Support Fund Policy
- Corporate Credit Card and Purchase Cards Policy
- Council Grants Policy
- Fraud & Corruption Control Policy
- Guarantor Policy
- Investment Policy
- Procurement Policy



**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

Council Plan Implications

This report supports the following section/s of the West Wimmera Shire Council Plan 2021-2025:

- Goal 4 – Good Governance

Communication Implications

Upon audit clearance of the Annual Financial Statements and Performance Statement, these documents will be appended to the 2022/23 Annual Report and will become freely available to the public.

In accordance with section 100 of the Act, public notice via local media and Council's website will be provided 14 days prior to the Council Meeting to consider the Annual Report that Council will consider the Annual Report for 2022/23 at a Council Meeting that is open to the public.

This document will be available for inspection by the public and will be published on Council's website. Copies will also be on display at Councils' Edenhope and Kaniva Customer Service Centres.

Conclusion

In summary, this report recommends that Council approves and certifies the 2022/23 Draft Financial Statements and Draft Performance Statement, and authorises them to be submitted to the Victorian Auditor-General's Office for final audit approval. Following audit approval, Council will include the certified Financial Statements and Performance Statement in the 2022/23 Annual Report.

OFFICER RECOMMENDATION:

- 1. That Council,**
 - a. Approve in principle the 2022/23 Draft Financial Statements and Performance Statement pending any material changes from the Victorian Auditor-General; and,**
 - b. Authorises the Chief Executive Officer to submit the 2022/23 Financial Statements and Performance Statement to the Victorian Auditor-General for final audit approval; and,**
 - c. Nominate 2 Councillors to sign and authorise the 2021/22 Annual Financial Statements and Performance Statement in their final form**
 - d. Authorise the Chief Financial Officer to make any material changes to the 2022/23 Financial Statements and Performance Statement arising**



**UNSCHEDULED COUNCIL MEETING AGENDA – 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

from the completion of audit procedures and reporting the changes to Council

2. That Council adopts the attached Draft 2022/23 Annual Report; and,
3. That Council authorises the Chief Executive Officer to make any minor editorial changes as required to the final Annual Report

Attachments:

| No. | Name | RecFind Ref |
|-------|---|-------------|
| 4.1.1 | Draft Annual Financial Statements 2022/23 | |
| 4.1.2 | Draft Performance Statement 2022/23 | |
| 4.1.3 | Draft Annual Report 2022/23 | |

MEETING CONCLUDED:



**BRIEFING REPORT – COUNCIL MEETING 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

**ADOPTION OF THE DRAFT 2022/23 ANNUAL REPORT, 2022/23 FINANCIAL
STATEMENTS AND 2022/23 PERFORMANCE STATEMENT**

REPORT AUTHOR: ABBAS MEHR, CHIEF FINANCIAL OFFICER

FOR DECISION

Introduction

West Wimmera Shire Council (Council) is required under S.98 of the *Local Government Act 2020* (the Act) to prepare an Annual Report on the operations of Council in respect of each financial year.

This report presents the Draft 2022/23 Annual Report, 2022/23 Financial Statements and 2022/23 Performance Statement to Council seeking:

1. A resolution be made by Council approving in principle the 2022/23 Financial Statements and Performance Statement
2. Authorisation for the 2022/23 Financial Statements and Performance Statement to be submitted to the Victorian Auditor-General's Office for final audit approval
3. Endorsement of two Councillors to certify Council's 2022/23 Financial Statements and Performance Statement in their final form
4. Adoption of the Draft 2022/23 Annual Report, with authorisation given to the Chief Executive Officer to make minor editorial changes as required

Following audit approval, Council will include the certified Financial Statements and Performance Statement in the 2022/23 Annual Report.

Declaration of Interests

No officer declared an interest under the *Local Government Act 2020* in the preparation of this report.

Background

The Annual Report summarises Council operations and provides general information about Council's activities over a 12-month period to 30 June 2023. The report contains statutory requirements and various local government indices along with the audited Financial Statements and the Performance Statement.

1



**BRIEFING REPORT – COUNCIL MEETING 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

The Annual Report also provides a number of departmental reports which provide additional information regarding Council's activities throughout the 2022/23 financial year.

Section 98 (2) the Act requires that Council produce as part of its annual report, a set of audited Financial Statements and audited Performance Statement for the financial year. Council's external auditors, Crowe Australasia, acting as agents for VAGO, have conducted their 2021-22 final audit.

Following this, Section 99 (3) of the Act requires that the Financial Statements and Performance Statement be certified by two Councillors in their final form after any agreed changes recommended by audit have been undertaken.

Therefore, to complete its legislative requirements, the procedure is as follows:

1. Council receives and approves in principle the draft Financial Statements and Performance Statement, following review by the Audit and Risk Committee;
2. Council passes a resolution in accordance with S.99(2) of the Act authorising two Councillors to sign the Financial Statements and Performance Statement in their final (post-audit) form;
3. After review by the Victorian Auditor General's contractor, and after any required and recommended changes to the draft statements are undertaken, the statements are then signed by the two nominated Councillors, the Chief Executive Officer and the Principal Accounting Officer;
4. The Victorian Auditor General issues an audit opinion on the Financial Statements and the Performance Statement;
5. The Financial Statements and Performance Statement are inserted into the Annual Report in their final post-audit form
6. Council holds a meeting to consider the Annual Report in accordance with section 100 of the Act by 31 October 2023

Risk Management Implications

Council may be exposed to multiple forms of risk by not adopting its Annual Financial Statements and Performance Statement.

The first of these is in compliance risk. Failure to follow the process as set out under the Act will result in Council breaching its legislative requirements.



BRIEFING REPORT – COUNCIL MEETING 02 OCTOBER 2023 WEST WIMMERA SHIRE COUNCIL

Secondly, Council may be exposed to a level of reputational risk if it fails to comply with legislative requirements and/or fails to report on its operations, including its financial performance and position. Council's reputation would be negatively impacted if the Annual Report was not submitted and presented in a professional manner.

Council may also be subject to financial and resource risk if it fails to provide Annual Financial Statements and the Performance Statement by failing to identify financial issues and opportunities, and an inability to be able to effectively plan resource allocation.

Legislative Implications

Section 98(1) of the Act requires Council to prepare an annual report in respect of each financial year. Section 98(2) prescribes that the annual report must contain;

- (a) a report of operations of the Council;
- (b) an audited performance statement;
- (c) audited financial statements;
- (d) a copy of the auditor's report on the performance statement;
- (e) a copy of the auditor's report on the financial statements under Part 3 of the *Audit Act 1994*;
- (f) any other matters prescribed by the regulations.

Per section 99(2) Council, after passing a resolution giving its approval in principle to the performance statement and financial statements, must submit the statements to the auditor for reporting on the audit. Section 100 of the Act prescribes that Council must hold a meeting to consider the Annual Report within 4 months of the end of the financial year.

Environmental Implications

Not commented on

Financial and Budgetary Implications

The draft Annual Financial Statements contain information on Council's financial performance and variances to the adopted budget for the 2022/23 financial year.

A summary of the outcomes contained within the Annual Financial Statements is as follows:



**BRIEFING REPORT – COUNCIL MEETING 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

Financial Summary 2022-23

Council’s financial position continues to remain sound. A summary of Council’s performance is outlined below. Detailed information relating to Council’s financial performance is included within the financial statements and performance statements attachments of this report.

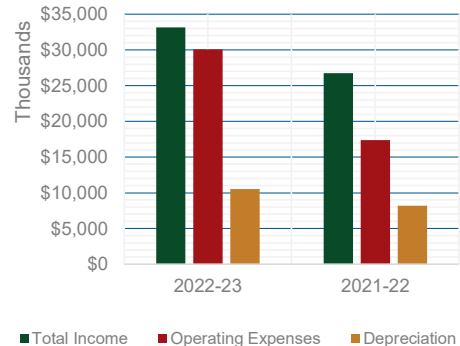
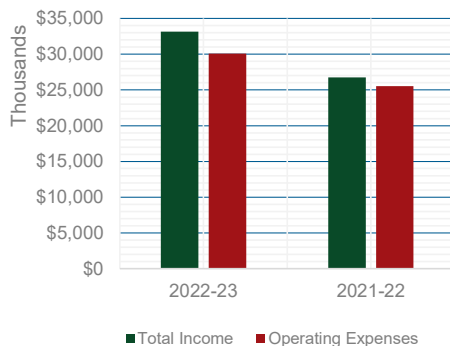
Council’s operating result for 2022-23 shows an operating surplus of \$ 3.045 million (2022: \$1.199 million). After taking into consideration other comprehensive income, Council’s total comprehensive result was a surplus of \$39.374 million (2022: \$1.234 million).

The Council’s Rate Revenue increased from \$8.066 million to \$8.242 million – a 2.18% increase from previous year. Despite significant increase in the Capital Improved Values of the properties in the region, the revenue generation through rates is subject to rate cap.

Statutory Fees and Fines and User Fees have registered an increase of 20% and 65% respectively. A nominal increase in Gain from Sale of Assets has contributed \$174 to the Total Income this year.

The Commonwealth and State Grants represent the major segment of our Total Income \$20.984 million (2022: 16.121 million). The Commonwealth’s strategic change in the Financial Assistance Grants and Roads to Recovery for 2023-24 in advance has resulted in improved cash flow towards end of the financial year. Our allocations have remained in line with prior year due to minimal change in the population statistics and any additions to major road networks which provide some fundamental basis for the annual allocation of funds by the Commonwealth.

The Council has revalued its Buildings and Properties this year and the revalued amounts have been built in the reports. Additionally, a unit rate-based indexation has been applied to the Infrastructure assets to reflect the approximate increase in the value of these assets since last valued. During FY 2023-24, our Infrastructure Assets are undergoing a detailed condition assessment and valuation. The surplus arising out of this revaluation aggregates to \$36.329 million.

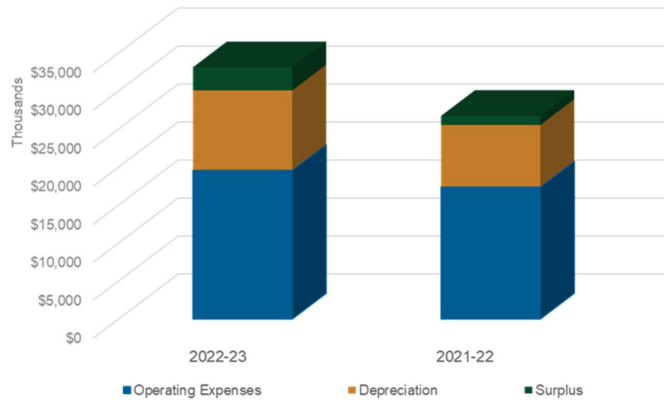




**BRIEFING REPORT – COUNCIL MEETING 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

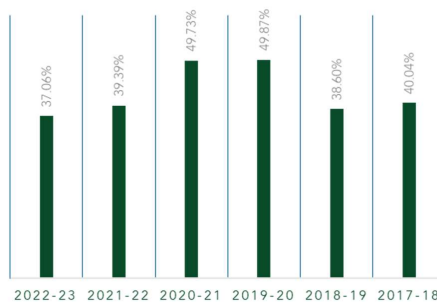
During FY 2022-23, the Council has successfully delivered \$9.506 million (2022: 7.852 million) worth of its Capital Works Program which is 21% higher than the previous financial year. This stands out as a major achievement for the year amid constraints of availability of Materials, Contractors, Heavy Plant and Equipment in the post flooding reconstruction works happening across the State and different parts of the country.

The expenditure analysis reflects Depreciation as the biggest expense for the year \$10.509 million (2022: \$8.165 million). The revaluation of assets in the current financial year have contributed an additional depreciation on top of our normal assessed depreciation on these assets.



Employee Costs were reported at \$9.918 million (2022: \$9.038 million) reflecting 9.7% increase from last year. This increase is attributed to the higher level of activity for delivery of our Capital Works Program as well as the new Edenhope Childcare Pilot Project which has delivered a great Community Service during this year.

Council continues to have significant reliance on the external Grants and Funding which contribute over 63.35% of the Council's total Income. Council received \$11.752 million in Operating Grants and another \$9.232 million for Capital Projects. The Commonwealth has disbursed Financial Assistance Grants and Roads to Recovery grant in advance as part of the strategic change.

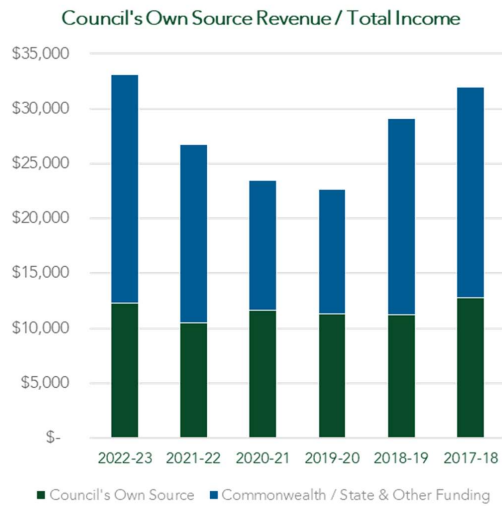




**BRIEFING REPORT – COUNCIL MEETING 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

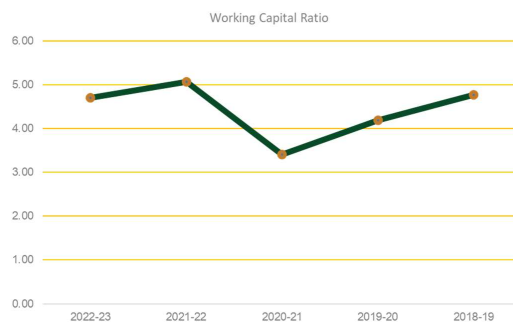
The primary drivers of lower own source funding is the low population with limited commercial or other industrial economic activity in the region. The West Wimmera region is amongst the lowest population regions of the State.

The Council’s financial position continues to remain strong with all critical financial ratios reflecting Council’s consistent and sustainable strong ability to meet its financial commitments. The working capital ratio stays strong at 470%.



Council’s unrestricted funds remain

71.07% of the total liquidity at the end of last financial year. There are capital projects in progress with some externally restricted funding attached to these projects while our internal allocations primarily relate to the employee’s entitlement provisions and some of the capital works in progress being carried forward to the next financial year.



Our Infrastructure Assets hold critical importance for a sustainable future and the Council’s capital

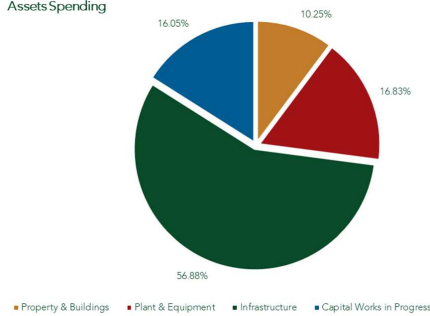
works program delivery for this year has been remarkable with over \$9.506 million worth of capital projects completed. Renewals of our infrastructure assets predominantly lead the works with some new projects and few upgrades as well.

Our Assets spending reflects that over 56.88% related to Infrastructure projects, 16.83% in Plant & Equipment and just over a quarter shared between Buildings & Properties and our Capital Works in Progress for the year.

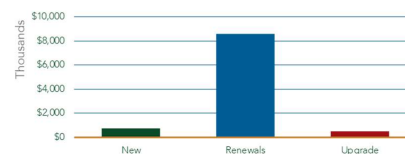
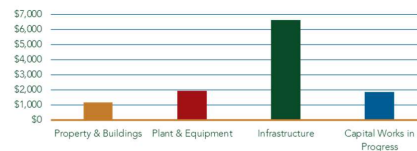


**BRIEFING REPORT – COUNCIL MEETING 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

Assets Spending



Amount in '000



Our external audit has been conducted by Crowe Australasia on behalf of VAGO and the auditors have confirmed their satisfaction on significant areas relating to financial management and reporting. The Draft Financial Statements are subject to final review by VAGO and a report will be released upon acceptance by VAGO.

The Audit and Risk Committee has endorsed its acceptance of the Draft Financial Statement for FY 2022-23 in a meeting held on 27 September 2023 and made its recommendations to the Council.

Policy Implications

This report is supported by the following West Wimmera Shire Council Policy:

- Asset Capitalisation Policy
- Asset Disposal Policy
- Asset Management Policy
- Asset Management Strategy
- Borrowings Policy
- Communications Policy
- Community Engagement Policy
- Community Support Fund Policy
- Corporate Credit Card and Purchase Cards Policy
- Council Grants Policy
- Fraud & Corruption Control Policy
- Guarantor Policy
- Investment Policy
- Procurement Policy

Council Plan Implications

This report supports the following section/s of the West Wimmera Shire Council Plan 2021-2025:



**BRIEFING REPORT – COUNCIL MEETING 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

- Goal 4 – Good Governance

Communication Implications

Upon audit clearance of the Annual Financial Statements and Performance Statement, these documents will be appended to the 2022/23 Annual Report and will become freely available to the public.

In accordance with section 100 of the Act, public notice via local media and Council's website will be provided 14 days prior to the Council Meeting to consider the Annual Report that Council will consider the Annual Report for 2022/23 at a Council Meeting that is open to the public.

This document will be available for inspection by the public and will be published on Council's website. Copies will also be on display at Councils' Edenhope and Kaniva Customer Service Centres.

Conclusion

In summary, this report recommends that Council approves and certifies the 2022/23 Financial Statements and Performance Statement, and authorises them to be submitted to the Victorian Auditor-General's Office for final audit approval. Following audit approval, Council will include the certified Financial Statements and Performance Statement in the 2022/23 Annual Report.

OFFICER RECOMMENDATION:

1. That Council,
 - a. Approve in principle the 2022/23 Financial Statements and Performance Statement pending any material changes from the Auditors and / or Victorian Auditor-General; and,
 - b. Authorises the Chief Executive Officer to submit the 2022/23 Financial Statements and Performance Statement to the Victorian Auditor-General for final audit approval; and,
 - c. Nominate 2 Councillors to sign and authorise the 2022/23 Annual Financial Statements and Performance Statement in their final form
 - d. Authorise the Chief Financial Officer to make any material changes to the 2022/23 Financial Statements and Performance Statement arising from the completion of audit procedures and reporting the changes to Council

8



**BRIEFING REPORT – COUNCIL MEETING 02 OCTOBER 2023
WEST WIMMERA SHIRE COUNCIL**

2. That Council adopts the attached Draft 2022/23 Annual Report; and,
3. That Council authorises the Chief Executive Officer to make any minor editorial changes as required to the final Annual Report

Attachments:

| No. | Name | RecFind Ref |
|------------|---|--------------------|
| 1 | Draft Annual Financial Statements 2022-23 | |
| 2 | Draft Performance Statement 2022-23 | |
| 3 | Draft Annual Report 2022-23 | |

West Wimmera Shire Council Financial Report (DRAFT)

Financial Year 2022-23



WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

Certification of the Financial Statements

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

ABBAS MEHR CA FCCA FIPA FFA
Principal Accounting Officer

Dated : <Date>

Edenhope

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

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

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

1966

Tim Meyer

Councillor

Dated : <Date>

Edenhope

Jodie Pretlove

Councillor

Dated : <Date>

Edenhope

David Bezuidenhout

Chief Executive Officer

Dated : <Date>

Edenhope

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1

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

Balance Sheet As at 30 June 2023

| | Note | 2023 \$'000 | 2022 \$'000 |
|--|------|----------------|----------------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 5.1 | 19,919 | 17,197 |
| Trade and other receivables | 5.1 | 1,092 | 467 |
| Other financial assets | 5.1 | - | - |
| Inventories | 5.2 | 140 | 180 |
| Prepayments | 5.2 | 236 | 29 |
| Non-current assets classified as held for sale | 6.1 | - | - |
| Other assets | 5.2 | 215 | 98 |
| Total current assets | | 21,602 | 17,971 |
| Non-current assets | | | |
| Trade and other receivables | 5.1 | - | - |
| Other financial assets | 5.1 | - | - |
| Investments in associates, joint arrangements and subsidiaries | 6.3 | 529 | 661 |
| Property, infrastructure, plant and equipment | 6.2 | 262,418 | 226,717 |
| Right-of-use assets | 5.8 | - | - |
| Investment property | 6.4 | - | - |
| Intangible assets | 5.2 | - | - |
| Total non-current assets | | 262,947 | 227,378 |
| Total assets | | 284,549 | 245,349 |
| Liabilities | | | |
| Current liabilities | | | |
| Trade and other payables | 5.3 | 2,066 | 961 |
| Trust funds and deposits | 5.3 | 94 | 115 |
| Unearned income/revenue | 5.3 | - | - |
| Provisions | 5.5 | 2,435 | 2,470 |
| Interest-bearing liabilities | 5.4 | - | - |
| Lease liabilities | 5.8 | - | - |
| Total current liabilities | | 4,595 | 3,546 |
| Non-current liabilities | | | |
| Provisions | 5.5 | 197 | 184 |
| Interest-bearing liabilities | 5.4 | - | - |
| Lease liabilities | 5.8 | - | - |
| Total non-current liabilities | | 197 | 184 |
| Total liabilities | | 4,792 | 3,730 |
| Net assets | | 279,757 | 241,619 |
| Equity | | | |
| Accumulated surplus | | 45,967 | 42,922 |
| Reserves | 9.1 | 233,734 | 198,697 |
| Total Equity | | 279,701 | 241,619 |

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2

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

| | Note | Accumulated | | Revaluation | Other |
|---|------|----------------|---------------|----------------|--------------|
| | | Total | Surplus | Revaluation | Other |
| | | \$'000 | \$'000 | Reserve | Reserves |
| | | | | \$'000 | \$'000 |
| 2023 | | | | | |
| Balance at beginning of the financial year | | 241,619 | 42,922 | 193,539 | 5,158 |
| Surplus/(deficit) for the year | | 3,045 | 3,045 | - | - |
| Share of comprehensive income of associates | | - | - | - | - |
| Net asset revaluation increment/(decrement) | 6.2 | 36,329 | - | 36,329 | - |
| Transfers to other reserves | 9.1 | (1,292) | - | - | (1,292) |
| Transfers from other reserves | 9.1 | - | - | - | - |
| | | <u>279,701</u> | <u>45,967</u> | <u>229,868</u> | <u>3,866</u> |
| Balance at end of the financial year | | 279,701 | 45,967 | 229,868 | 3,866 |
| | | 1966 | | | |
| | | Total | Accumulated | Revaluation | Other |
| | | \$'000 | Surplus | Reserve | Reserves |
| | | | \$'000 | \$'000 | \$'000 |
| 2022 | | | | | |
| Balance at beginning of the financial year | | 240,385 | 40,707 | 193,539 | 6,139 |
| Surplus/(deficit) for the year | | 1,199 | 1,199 | - | - |
| Share of comprehensive income of associates | | 35 | 35 | - | - |
| Net asset revaluation increment/(decrement) | 6.2 | - | - | - | - |
| Transfers to other reserves | 9.1 | - | (3,618) | - | 3,618 |
| Transfers from other reserves | 9.1 | - | 4,599 | - | (4,599) |
| | | <u>241,619</u> | <u>42,922</u> | <u>193,539</u> | <u>5,158</u> |
| Balance at end of the financial year | | 241,619 | 42,922 | 193,539 | 5,158 |

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3

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

Comprehensive Income Statement For the Year Ended 30 June 2023

| | Note | 2023 \$'000 | 2022 \$'000 |
|--|------|----------------|----------------|
| Income / Revenue | | | |
| Rates and charges | 3.1 | 8,242 | 8,066 |
| Statutory fees and fines | 3.2 | 156 | 130 |
| User fees | 3.3 | 626 | 379 |
| Grants - operating | 3.4 | 11,752 | 13,218 |
| Grants - capital | 3.4 | 9,232 | 2,903 |
| Contributions - monetary | 3.5 | 126 | 85 |
| Contributions - non monetary | 3.5 | - | - |
| Net gain (or loss) on disposal of property, infrastructure, plant and equipment | 3.6 | 174 | 87 |
| Fair value adjustments for investment property | 6.4 | - | - |
| Share of net profits (or loss) of associates and joint ventures | 6.3 | (133) | 80 |
| Total income | 3.7 | 2,951 | 1,782 |
| Total income | | 33,126 | 26,730 |
| Expenses | | | |
| Employee costs | 4.1 | 9,918 | 9,038 |
| Materials and services | 4.2 | 9,183 | 8,026 |
| Depreciation | 4.3 | 10,509 | 8,165 |
| Amortisation - intangible assets | 4.4 | - | - |
| Amortisation - right of use assets | 4.5 | - | - |
| Bad and doubtful debts - allowance for impairment losses | 4.6 | - | - |
| Borrowing costs | 4.7 | - | - |
| Finance costs - leases | 4.8 | - | - |
| Other expenses | 4.9 | 471 | 302 |
| Total expenses | | 30,081 | 25,531 |
| Surplus/(deficit) for the year | | 3,045 | 1,199 |
| Other comprehensive income | | | |
| Items that will not be reclassified to surplus or deficit in future periods | | | |
| Net asset revaluation increment/(decrement) | 6.2 | 36,329 | - |
| Share of other comprehensive income of associates and joint ventures | 6.3 | - | 35 |
| Total other comprehensive income | | 36,329 | 35 |
| Total comprehensive result | | 39,374 | 1,234 |

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4

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

Statement of Cash Flows For the Year Ended 30 June 2023

| | 2023 | 2022 |
|---|------------------------|------------------------|
| | Inflows/ (Outflows) | Inflows/ (Outflows) |
| Note | \$'000 | \$'000 |
| Cash flows from operating activities | | |
| Rates and charges | 8,242 | 8,096 |
| Statutory fees and fines | 146 | 130 |
| User fees | 653 | 496 |
| Grants - operating | 11,608 | 13,218 |
| Grants - capital | 9,351 | 2,903 |
| Contributions - monetary | 126 | 85 |
| Interest received | 301 | 96 |
| Other receipts | 2,627 | 1,685 |
| Employee costs | (9,918) | (9,137) |
| Materials and services | (13,112) | (9,681) |
| Other payments | (473) | - |
| Net cash provided by/(used in) operating activities | 11,517 | 7,891 |
| Cash flows from investing activities | | |
| Payments for property, infrastructure, plant and equipment | 6.2 (11,059) | (7,851) |
| Proceeds from sale of property, infrastructure, plant and equipment | 227 | 109 |
| Net cash provided by/(used in) investing activities | (10,832) | (7,742) |
| Cash flows from financing activities | | |
| Trust Funds & Other Deposits | (21) | 2 |
| Net cash provided by/(used in) financing activities | (21) | 2 |
| Net increase (decrease) in cash and cash equivalents | 664 | 151 |
| Cash and cash equivalents at the beginning of the financial year | 17,197 | 17,046 |
| Cash and cash equivalents at the end of the financial year | 17,861 | 17,197 |
| Financing arrangements | 5.6 | |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

Statement of Capital Works For the Year Ended 30 June 2023

| | Note | 2023 \$'000 | 2022 \$'000 |
|--|------|----------------|----------------|
| Property | | | |
| Land | | - | - |
| Land improvements | | - | 137 |
| Total land | | <u>-</u> | <u>137</u> |
| Buildings | | - | 737 |
| Heritage buildings | | - | - |
| Building improvements | | 1,197 | - |
| Leasehold improvements | | - | - |
| Total buildings | | <u>1,197</u> | <u>737</u> |
| Total property | | <u>1,197</u> | <u>874</u> |
| Plant and equipment | | | |
| Heritage plant and equipment | | - | - |
| Plant, machinery and equipment | | 1,796 | 920 |
| Fixtures, fittings and furniture | | - | 23 |
| Computers and telecommunications | | 169 | - |
| Library books | | - | - |
| Total plant and equipment | | <u>1,965</u> | <u>943</u> |
| Infrastructure | | | |
| Roads | | 5,143 | 5,856 |
| Bridges | | 358 | 80 |
| Footpaths and cycleways | | 223 | 68 |
| Drainage | | - | 31 |
| Recreational, leisure and community facilities | | 5,664 | 4,771 |
| Waste management | | - | - |
| Parks, open space and streetscapes | | - | - |
| Aerodromes | | - | - |
| Off street car parks | | - | - |
| Other infrastructure | | - | - |
| Total infrastructure | | <u>11,388</u> | <u>10,806</u> |
| Total capital works expenditure | | <u>14,550</u> | <u>12,623</u> |
| Represented by: | | | |
| New asset expenditure | | 1,107 | 91 |
| Asset renewal expenditure | | 7,934 | 7,232 |
| Asset expansion expenditure | | - | - |
| Asset upgrade expenditure | | 465 | 529 |
| Total capital works expenditure | | <u>9,506</u> | <u>7,852</u> |

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6

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

Note 1 OVERVIEW

Introduction

The West Wimmera Shire Council was established by an Order of the Governor in Council on 20th January 1995 and is a body corporate. The Council's main office is located at 49 Elizabeth Street, Edenhope VIC 3318.

Statement of compliance

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

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

Significant accounting policies

1.1 Basis of accounting

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

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

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- whether or not AASB 1059 Service Concession Arrangements: Grantors is applicable
- other areas requiring judgements

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

Goods and Services Tax (GST)

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

1.2 Impact of Covid-19

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

- Revenue reductions – Council continued to experience slightly reduced revenue from use of leisure facilities in the Council administered areas.
- Revenue foregone – Council continued to offer cost free access swimming pools, sporting facilities and other tourist spots to assist local community businesses and to promote community activation.

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

Note 2 ANALYSIS OF OUR RESULTS

2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$100,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 Income and expenditure

| | Budget 2023 \$'000 | Actual 2023 \$'000 | Variance \$'000 | Variance % | Ref |
|--|--------------------------|--------------------------|--------------------|---------------|-----|
| Income | | | | | |
| Rates and charges | 8,241 | 8,242 | 1 | 0% | |
| Statutory fees and fines | 137 | 156 | 19 | 14% | |
| User fees | 977 | 626 | (351) | -36% | |
| Grants - operating | 12,945 | 11,752 | (1,193) | -9% | |
| Grants - capital | 6,965 | 9,232 | 2,267 | 33% | |
| Contributions - monetary | 264 | 126 | (138) | -52% | |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | 100 | 174 | 74 | 74% | |
| Share of Net Gain / Loss in Associates and / or Joint Ventures | - | (133) | (133) | 0% | |
| Other income | 1,628 | 2,951 | 1,323 | 81% | |
| Total income | 31,257 | 33,126 | 1,869 | 32% | |
| Expenses | | | | | |
| Employee costs | 9,776 | 9,918 | (142) | -1% | |
| Materials and services | 13,269 | 9,183 | 4,086 | 31% | |
| Depreciation | 7,864 | 10,509 | (2,645) | -34% | |
| Other expenses | 348 | 471 | (123) | -35% | |
| Total expenses | 31,257 | 30,081 | 1,176 | 4% | |
| Surplus/(deficit) for the year | - | 3,045 | 2,925 | 100% | |

(i) Explanation of material variations

- | | |
|---|---|
| 1 | Other Income has improved due to some additional reimbursements relating to roads maintenance projects |
| 2 | Interest on investment has recovered after some record low interest yields in the COVID years and a strategic investment plan |
| 3 | Depreciation has gone over budget due to asset revaluation and internal assessment on infrastructure unit rate indexation |
| 4 | Other expenses remained high due to general inflationary trend |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

2.1.2 Capital works

| | Budget 2023 \$'000 | Actual 2023 \$'000 | Variance \$'000 | Variance % | Ref |
|--|--------------------------|--------------------------|--------------------|---------------|-----|
| Property | | | | | |
| Land | - | - | - | - | |
| Land improvements | - | - | - | - | |
| Total land | - | - | - | - | |
| Buildings | - | - | - | - | |
| Heritage buildings | - | - | - | - | |
| Building improvements | 2,348 | 1,197 | (1,151) | -49% | |
| Leasehold improvements | - | - | - | - | |
| Total buildings | 2,348 | 1,197 | (1,151) | (49) | |
| Total property | 2,348 | 1,197 | (1,151) | (49) | |
| Plant and equipment | | | | | |
| Plant, machinery, motor vehicles and equipment | 1,643 | 1,797 | 154 | 9% | |
| Computers and telecommunications | 20 | 169 | 149 | 745% | |
| Total plant and equipment | 1,663 | 1,966 | 303 | 18% | |
| Infrastructure | | | | | |
| Roads | 6,810 | 5,143 | (1,667) | -24% | |
| Bridges | 50 | 358 | 308 | 616% | |
| Footpaths and cycleways | 192 | 223 | 31 | 16% | |
| Drainage | 60 | - | (60) | -100% | |
| Parks, open space and streetscapes | 150 | - | (150) | -100% | |
| Total infrastructure | 7,262 | 5,724 | (1,538) | 18% | |
| Total capital works expenditure | 11,273 | 8,887 | (2,386) | -21% | |
| Represented by: | | | | | |
| New asset expenditure | 842 | 564 | (278) | -33% | |
| Asset renewal expenditure | 9,839 | 8,078 | (1,761) | -18% | |
| Asset expansion expenditure | - | - | - | - | |
| Asset upgrade expenditure | 532 | 449 | (83) | -16% | |
| Total capital works expenditure | 11,213 | 9,091 | (2,122) | -19% | |

(i) Explanation of material variations

| Variance Ref | Item | Explanation |
|-----------------|----------|--|
| 1 | Bridges | Bridges, Major / Minor Culverts reclassified in the new financial system |
| 2 | Roads | Significant completion of projects with some project in progress |
| 3 | Drainage | Account reclassification |

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9

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

2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Finance and Strategy

Finance and strategy provides efficient, effective and proactive support services across council to enable the delivery of policy commitments, council vision and mission. The provision of these services includes finance services, digital information and technology, property and procurement, strategy and program delivery and program integration and development.

Planning and Development

The planning services area includes the assessment of city development, health and local laws, planning strategy and urban growth.

Community Life

Community life provides high quality community focused programs, service delivery and communication to residents. Community life is comprised of community care, connected communities, family services, health communities, leisure and recreational services and social planning and investment.

City Services

City services is responsible for constructing new infrastructure and maintaining existing infrastructure across a very diverse range of assets that underpin the wellbeing of the community. These assets include capital works engineering services, environment and waste, city works, parks and gardens, emergency management and municipal resources.

Investment and Attraction

Investment and attraction supports local festivals and events and advocates on behalf of the community for major events, tourism and cultural opportunities. Investment and attraction is responsible for arts and culture, economic development and events and tourism.

People and Organisation Development

People and organisation development provides efficient and effective services to meet the growing needs of the community. This is underpinned by both customer commitments and customer service strategies. People and organisational development is responsible for business improvement and customer service. Customer service is dedicated to the health, safety and amenity of the community.

Governance and Legal Services

Governance and legal services provides effective governance oversight of the organisation. Human resource management provides support to the organisation and ensures councils customer focus includes communication and community engagement processes. Service areas include governance and legal services, enterprise risk and legal services.

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

2.2.2 Summary of income, expenses, assets and capital expenses by program

| | Income | Expenses | Surplus/ (Deficit) | Grants included in income / revenue | Total assets |
|--|---------------|-----------------|-----------------------|--|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| 2023 | | | | | |
| Community Services | 2,357 | (3,029) | (672) | 2,364 | 5 |
| Corporate Services | 19,239 | (5,127) | 14,112 | 10,843 | 22,364 |
| Development and Environmental Services | 905 | (2,194) | (1,289) | 428 | 12 |
| Engineering | 10,630 | (18,172) | (7,542) | 9,224 | 284,233 |
| Governance | 25 | (1,709) | (1,684) | - | 3,733 |
| | 33,156 | (30,231) | 2,925 | 22,859 | 310,347 |

| | Income | Expenses | Surplus/ (Deficit) | Grants included in income / revenue | Total assets |
|--|---------------|-----------------|-----------------------|--|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| 2022 | | | | | |
| Community Services | 1,900 | (2,558) | (658) | 1,667 | 4 |
| Corporate Services | 15,510 | (4,330) | 11,180 | 7,647 | 21,023 |
| Development and Environmental Services | 730 | (1,853) | (1,123) | 302 | 10 |
| Engineering | 8,570 | (15,346) | (6,776) | 6,505 | 220,841 |
| Governance | 20 | (1,444) | (1,424) | - | 3,471 |
| | 26,730 | (25,531) | 1,199 | 16,121 | 245,349 |

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11

WEST WIMMERA SHIRE COUNCIL

2022/2023 Financial Report

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

| Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES | 2023 | 2022 |
|--|---------------|---------------|
| 3.1 Rates and charges | \$'000 | \$'000 |

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its current market value determined by Council's contract valuer.

The valuation base used to calculate general rates for 2022/23 was \$ 5,598 million (2021/22 \$3,662 million).

| | | |
|--|--------------|--------------|
| General rates | 7,166 | 7,014 |
| Municipal charge | 474 | 464 |
| Waste management charge | 583 | 569 |
| Service rates and charges | - | - |
| Special rates and charges | - | - |
| Supplementary rates and rate adjustments | - | - |
| Interest on rates and charges | 19 | 19 |
| Revenue in lieu of rates | - | - |
| Total rates and charges | 8,242 | 8,066 |

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2022, and the valuation will be first applied in the rating year commencing 1 July 2022.

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

3.2 Statutory fees and fines

| | | |
|---------------------------------------|------------|------------|
| Infringements and costs | - | 6 |
| Regulatory Services | 57 | - |
| Town planning fees | 42 | 45 |
| Land information certificates | 15 | 26 |
| Permits | 42 | 53 |
| Total statutory fees and fines | 156 | 130 |

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

3.3 User fees

| | | |
|--------------------------------|------------|------------|
| Aged and health services | 160 | 196 |
| Leisure centre and recreation | - | 25 |
| Child care/children's programs | 270 | - |
| Parking | - | - |
| Registration and other permits | - | - |
| Building services | - | - |
| Waste management services | 79 | 59 |
| Other fees and charges | 117 | 99 |
| Total user fees | 626 | 379 |

User fees by timing of revenue recognition

| | | |
|---|------------|------------|
| User fees recognised over time | - | - |
| User fees recognised at a point in time | 626 | 379 |
| Total user fees | 626 | 379 |

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

DRAFT

12

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

| | 2023 | 2022 |
|--|--------|--------|
| | \$'000 | \$'000 |
| 3.4 Funding from other levels of government | | |
| Grants were received in respect of the following : | | |
| Summary of grants | | |
| Commonwealth funded grants | 14,624 | 11,248 |
| State funded grants | 6,360 | 4,873 |
| Total grants received | 20,984 | 16,121 |
| (a) Operating Grants | | |
| Recurrent - Commonwealth Government | | |
| Financial Assistance Grants | 5,819 | 8,396 |
| Family day care | - | - |
| General home care | - | - |
| Commonwealth Home Support Programme | 393 | 396 |
| Other | - | - |
| Recurrent - State Government | | |
| Facilities and Quality | 25 | - |
| Aged care | 168 | 159 |
| School crossing supervisors | 7 | 6 |
| Community Support | 66 | - |
| Maternal and child health | 394 | 344 |
| Recreation | 4 | - |
| Regulatory Services | 75 | - |
| Preschool Operating | 714 | 588 |
| Pest & Weed Control | - | 75 |
| Preschool Cluster Management | - | 99 |
| Supported Parent Groups and Playgroups | - | 54 |
| Youth Initiatives | 86 | 57 |
| Immunisations | 4 | 48 |
| Victorian Apprenticeship Recovery Package | - | 19 |
| Childcare Subsidy | - | 2 |
| Other | 45 | - |
| Total recurrent operating grants | 7,800 | 10,243 |
| Non-recurrent - Commonwealth Government | | |
| Drainage maintenance | - | - |
| Children Week | 1 | - |
| Sports Australia | - | 22 |
| Non-recurrent - State Government | | |
| Community health | 63 | - |
| Family and children | - | - |
| Fire Service Levy Implementation Grant | - | 44 |
| COVID 19 Support | - | 200 |
| MAV Health Projects | - | 6 |
| National Australia Day Council Funding | - | 20 |
| Economic Development | 137 | 248 |
| Waste Management Funding | 276 | 21 |
| Gorohe Recreation Reserve | - | 1,706 |
| Edenhope Equine Facility | - | 225 |
| Apsley Netball Tennis Court Upgrade | 55 | 444 |
| Employment Subsidies | - | 9 |
| Harrow & District Recreation Reserve | 74 | - |
| Youth Affairs | 9 | - |
| Public Health | 20 | - |
| Records Management | 170 | - |

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13

WEST WIMMERA SHIRE COUNCIL

2022/2023 Financial Report

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

| | | |
|---|---------------|---------------|
| West Wimmera Cabins | 481 | - |
| Council Flood Support | 500 | - |
| Infrastructure | 2,166 | 30 |
| Total non-recurrent operating grants | 3,952 | 2,975 |
| Total operating grants | 11,752 | 13,218 |
| (b) Capital Grants | | |
| <i>Recurrent - Commonwealth Government</i> | | |
| Roads to recovery | 4,400 | 1,528 |
| Local Roads & Community Infrastructure Projects | 2,988 | 906 |
| <i>Recurrent - State Government</i> | | |
| <i>Add additional grants grouped by type as appropriate</i> | - | - |
| Total recurrent capital grants | 7,388 | 2,434 |
| <i>Non-recurrent - Commonwealth Government</i> | | |
| Buildings | - | - |
| Plant, machinery and equipment | - | - |
| Heavy Vehicle Safety & Productivity Program | 1,023 | - |
| Footpaths and cycleways | - | - |
| <i>Add additional grants grouped by type as appropriate</i> | - | - |
| <i>Non-recurrent - State Government</i> | | |
| Buildings & Facilities | 821 | 360 |
| Community Services | - | - |
| Agrilinks | - | 88 |
| Indigenous Trail | - | - |
| ICT Tech Support | - | - |
| Fire Access Road Subsidy | - | 21 |
| Total non-recurrent capital grants | 1,844 | 469 |
| Total capital grants | 9,232 | 2,903 |

WEST WIMMERA SHIRE COUNCIL

2022/2023 Financial Report

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

(c) Recognition of grant income

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

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

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

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

Income recognised under AASB 1058 Income of Not-for-Profit Entities

| | | |
|---|---------------|---------------|
| General purpose | 10,778 | 8,396 |
| Specific purpose grants to acquire non-financial assets | - | - |
| Other specific purpose grants | 10,018 | 7,709 |
| Revenue recognised under AASB 15 Revenue from Contracts with Customers | | |
| Specific purpose grants | 188 | 16 |
| | 20,984 | 16,121 |
| | 2023 | 2022 |
| | \$'000 | \$'000 |

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

Operating

| | | |
|---|--------------|-------|
| Balance at start of year | 972 | 1,676 |
| Received during the financial year and remained unspent at balance date | 4,222 | - 704 |
| Received in prior years and spent during the financial year | 810 | - |
| Balance at year end | 4,384 | 972 |

Capital

| | | |
|---|--------------|-----|
| Balance at start of year | 509 | 629 |
| Received during the financial year and remained unspent at balance date | 2,878 | - |
| Received in prior years and spent during the financial year | 493 | 120 |
| Balance at year end | 2,894 | 509 |

Unspent grants are determined and disclosed on a cash basis.

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

| | 2023 | 2022 |
|----------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| 3.5 Contributions | | |
| Monetary | 126 | 85 |
| Non-monetary | - | - |
| Total contributions | 126 | 85 |

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

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

| | | |
|---|------------|-----------|
| Proceeds of sale | 227 | 109 |
| Written down value of assets disposed | (53) | (22) |
| Total net gain/(loss) on disposal of property, infrastructure, plant and equipment | 174 | 87 |

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

3.7 Other income

| | | |
|---------------------------|--------------|--------------|
| Interest | 301 | 96 |
| Reimbursements - Roads | 2,251 | 1,248 |
| Reimbursements - Other | 36 | 102 |
| Insurance / Workcover | 101 | 161 |
| Rent | 52 | 43 |
| Fuel Tax Refund | 21 | 38 |
| Other | 189 | 94 |
| Total other income | 2,951 | 1,782 |

Interest is recognised as it is earned.

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

WEST WIMMERA SHIRE COUNCIL

2022/2023 Financial Report

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

| Note 5 OUR FINANCIAL POSITION | 2023 | 2022 |
|--|---------------|---------------|
| 5.1 Financial assets | \$'000 | \$'000 |
| (a) Cash and cash equivalents | | |
| Cash on hand | 1 | 1 |
| Cash at bank | 4,818 | 221 |
| Term deposits | 15,100 | 16,975 |
| Total cash and cash equivalents | 19,919 | 17,197 |

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

| | | |
|-----------------------------------|--------------|--------------|
| Trust finds & Deposits (Note 5.3) | 94 | 115 |
| Unspent Grants (Note 3.4) | 1,290 | 1,481 |
| Cemetery Trust Funds (Note 6.2) | 179 | 187 |
| | 1,563 | 1,783 |

Intended Allocations

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

| | | |
|--|--------------|--------------|
| Cash held to fund carried forward capital works | 2,904 | 3,509 |
| Cash held to fund long service leave provision | 1,260 | 1,454 |
| Other discretionary reserves | 35 | 1,649 |
| Total funds subject to intended allocations | 4,199 | 6,612 |

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

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

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

WEST WIMMERA SHIRE COUNCIL

2022/2023 Financial Report

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

| | 2023 | 2022 |
|---|--------------|------------|
| | \$'000 | \$'000 |
| (c) Trade and other receivables | | |
| Current | | |
| <i>Statutory receivables</i> | | |
| Rates debtors | 240 | 254 |
| Special rate assessment | - | - |
| Infringement debtors | - | - |
| Provision for doubtful debts | (68) | (66) |
| Net GST receivable | | |
| <i>Non statutory receivables</i> | | |
| Loans and advances to community organisations | - | - |
| Other debtors | 920 | 281 |
| Provision for doubtful debts - other debtors | - | (2) |
| Total current trade and other receivables | 1,092 | 467 |
| Non-current | | |
| <i>Statutory receivables</i> | | |
| Special rate scheme | - | - |
| <i>Non statutory receivables</i> | | |
| Loans and advances to community organisations | - | - |
| Total non-current trade and other receivables | - | - |
| Total trade and other receivables | 1,092 | 467 |

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

(d) Ageing of Receivables

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

| | | |
|-----------------------------------|-----|-----|
| Current (not yet due) | 444 | 167 |
| Past due by up to 30 days | 376 | 112 |
| Past due between 31 and 180 days | 5 | - |
| Past due between 181 and 365 days | 52 | - |
| Past due by more than 1 year | 7 | - |
| Total trade and other receivables | 884 | 279 |

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$ 942 were impaired and have been written off. A review of other debtors do not require the provision to be raised this year and another review will be conducted in the next financial year. They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

| 5.2 Non-financial assets | 2023 | 2022 |
|-----------------------------------|---------------|---------------|
| (a) Inventories | \$'000 | \$'000 |
| Inventories held for distribution | 140 | 180 |
| Total inventories | 140 | 180 |

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

(b) Other assets

| | | |
|---------------------------|------------|------------|
| Prepayments | 236 | 29 |
| Accrued income | 215 | 98 |
| Total other assets | 451 | 127 |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

| | 2023 | 2022 |
|--|--------------|------------|
| 5.3 Payables, trust funds and deposits and unearned income/revenue | \$'000 | \$'000 |
| (a) Trade and other payables | | |
| Current | | |
| <i>Non-statutory payables</i> | | |
| Trade payables | 1,729 | 56 |
| Accrued expenses | 82 | 1,007 |
| Income received in Advance | | 16 |
| Payroll / Entitlements Payable | 304 | - |
| Superannuation Payable | 94 | - |
| Net GST / FBT payable | (143) | (118) |
| Total current trade and other payables | 2,066 | 961 |
| (b) Trust funds and deposits | | |
| Current | | |
| Refundable deposits | - | 6 |
| Fire services levy | 94 | 85 |
| Retention amounts | - | - |
| Other refundable deposits | | |
| Refundable Trust - Kaniva Rotary Club | - | 15 |
| Refundable Trust - Newlands Lake Restoration | - | 3 |
| Refundable Trust - Lake Wallace Committee | - | 2 |
| Refundable Trust - Edenhope Skateboard Park | - | 1 |
| Refundable Trust - Edenhope Childcare Feasibility | - | 3 |
| Total current trust funds and deposits | 94 | 115 |
| (c) Unearned income/revenue | | |
| Current | | |
| Grants received in advance - operating | - | 16 |
| Grants received in advance - capital | - | - |
| Other | - | - |
| Total current unearned income/revenue | - | 16 |

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

Purpose and nature of items

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

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

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

5.4 Provisions

| | Annual Leave \$ '000 | Long Service Leave \$ '000 | Rostered Days Off \$ '000 | Time in Lieu \$ '000 | Total \$ '000 |
|---|-------------------------|----------------------------------|---------------------------------|-------------------------|------------------|
| 2023 | | | | | |
| Balance at beginning of the financial year | 1,103 | 1,455 | 48 | 48 | 2,654 |
| Additional provisions | 790 | 183 | 123 | 63 | 1,159 |
| Amounts used | (809) | (181) | (117) | (74) | (1,181) |
| Change in the discounted amount arising because of time and the effect of any change in the discount rate | - | - | - | - | - |
| Balance at the end of the financial year | 1,084 | 1,457 | 54 | 37 | 2,632 |
| <i>Provisions - current</i> | 1,084 | 1,260 | 54 | 37 | 2,435 |
| <i>Provisions - non-current</i> | - | 197 | - | - | 197 |
| 2022 | | | | | |
| Balance at beginning of the financial year | 1,007 | 1,532 | 50 | 57 | 2,646 |
| Additional provisions | 579 | 77 | 144 | 76 | 876 |
| Amounts used | (514) | (134) | (146) | (85) | (879) |
| Change in the discounted amount arising because of time and the effect of any change in the discount rate | 31 | (20) | - | - | 11 |
| Balance at the end of the financial year | 1,103 | 1,455 | 48 | 48 | 2,654 |
| <i>Provisions - current</i> | 1,104 | 1,270 | 48 | 48 | 2,470 |
| <i>Provisions - non-current</i> | - | 184 | - | - | 184 |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

| | 2023 | 2022 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| (a) Employee provisions | | |
| Current provisions expected to be wholly settled within 12 months | | |
| Annual leave | 705 | 666 |
| Long service leave | 254 | 207 |
| Rostered Days Off | 54 | 48 |
| Time in Lieu | 37 | 48 |
| | 1,050 | 969 |
| Current provisions expected to be wholly settled after 12 months | | |
| Annual leave | 379 | 438 |
| Long service leave | 1,006 | 1,063 |
| | 1,385 | 1,501 |
| Total current employee provisions | 2,435 | 2,470 |
| Non-current | | |
| Long service leave | 197 | 184 |
| Annual leave | - | - |
| Total non-current employee provisions | 197 | 184 |
| Aggregate carrying amount of employee provisions: | | |
| Current | 2,435 | 2,470 |
| Non-current | 197 | 184 |
| Total aggregate carrying amount of employee provisions | 2,632 | 2,654 |

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

Annual leave

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:
- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

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

Long service leave

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

Key assumptions:

| | | |
|-----------------|-------|-------|
| - discount rate | 4.15% | 3.85% |
| - index rate | 4.00% | 3.69% |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

5.6 Financing arrangements

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

| | | |
|------------------------|--------------|--------------|
| Bank overdraft | 2,000 | 2,000 |
| Credit card facilities | 16 | 16 |
| Total facilities | <u>2,016</u> | <u>2,016</u> |
| Used facilities | 5 | - |
| Unused facilities | <u>2,011</u> | <u>2,016</u> |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

5.7 Commitments

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

(a) Commitments for expenditure

| 2023 | Not later than | Later than 1 | Later than 2 | Later than 5 | Total |
|--|----------------|---------------------------------------|--|--------------|--------------|
| | 1 year | year and not later than 2 years | years and not later than 5 years | | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Operating | | | | | |
| Caravan park caretaker | - | - | - | - | - |
| Cleaning of Council buildings | 126 | 130 | - | - | 256 |
| Council Amenities Cleaning | 180 | 183 | - | - | 363 |
| Garbage collection | 115 | - | - | - | 115 |
| Kerbs & Gutters / Drainage Maintenance | 209 | 225 | - | - | 434 |
| Recycling | 112 | - | - | - | 112 |
| Street cleaning services | 390 | 408 | - | - | 798 |
| Swimming pool management | 185 | - | - | - | 185 |
| Total | 1,317 | 946 | - | - | 2,263 |
| Capital | | | | | |
| Plant & Fleet | 230 | - | - | - | 230 |
| Total | 230 | - | - | - | 230 |

| 2022 | Not later than | Later than 1 | Later than 2 | Later than 5 | Total |
|-------------------------------|----------------|---------------------------------------|--|--------------|--------------|
| | 1 year | year and not later than 2 years | years and not later than 5 years | | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Operating | | | | | |
| Caravan park caretaker | 4 | - | - | - | 4 |
| Cleaning of Council buildings | 320 | 324 | 332 | - | 976 |
| Consultancies | - | - | - | - | - |
| Garbage collection | 101 | - | - | - | 101 |
| Meals for delivery | - | - | - | - | - |
| Recycling | 52 | - | - | - | 52 |
| Street cleaning services | 157 | - | - | - | 157 |
| Swimming pool management | 10 | - | - | - | 10 |
| Total | 644 | 324 | 332 | - | 1,300 |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

Note 6 ASSETS WE MANAGE

6.1 Non current assets classified as held for sale

There are no reportable Non current assets classified as held for sale

| | 2023 | 2022 |
|--|--------|--------|
| | \$'000 | \$'000 |

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

6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Summary of property, infrastructure, plant and equipment

| | Carrying amount 30 June 2022 \$'000 | Additions \$'000 | Contributions \$'000 | Revaluation \$'000 | Depreciation \$'000 | Disposal \$'000 | Accumulated Depreciation (Reval) \$'000 | Transfers \$'000 | Carrying amount 30 June 2023 \$'000 |
|---------------------|--|---------------------|-------------------------|-----------------------|------------------------|--------------------|--|---------------------|--|
| Property | 17,401 | 1,197 | - | 20,329 | (1,288) | - | (13,481) | - | 24,158 |
| Plant and equipment | 3,050 | 1,966 | - | - | (978) | (511) | - | 457 | 3,984 |
| Infrastructure | 205,856 | 6,022 | - | 42,008 | (8,243) | - | (12,527) | (714) | 232,402 |
| Work in progress | 1,125 | 1,874 | - | - | - | - | - | (1,125) | 1,874 |
| | <u>227,432</u> | <u>11,059</u> | <u>-</u> | <u>62,337</u> | <u>(10,509)</u> | <u>(511)</u> | <u>(26,008)</u> | <u>(663)</u> | <u>262,418</u> |

Summary of Work in Progress

| | Opening WIP \$'000 | Additions \$'000 | Write-off \$'000 | Transfers \$'000 | Closing WIP \$'000 |
|---------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|
| Property | 384 | - | - | (384) | - |
| Plant and equipment | 27 | - | - | (27) | - |
| Infrastructure | 714 | 1,874 | - | (714) | 1,874 |
| Total | <u>1,125</u> | <u>1,874</u> | <u>-</u> | <u>(1,125)</u> | <u>1,874</u> |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

(a) Property

| | Land - specialised | Land - non specialised | Land improvements | Total Land & Land Improvements | Heritage buildings | Buildings - specialised | Buildings - non specialised | Building improvements | Leasehold improvements | Total Buildings | Work In Progress | Total Property |
|---|--------------------|------------------------|-------------------|--------------------------------|--------------------|-------------------------|-----------------------------|-----------------------|------------------------|-----------------|------------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| At fair value 1 July 2022 | 776 | 88 | 4,568 | 5,432 | 111 | 34,479 | 1,265 | - | - | 35,855 | 384 | 41,671 |
| Accumulated depreciation at 1 July 2022 | - | - | (1,916) | (1,916) | (105) | (21,117) | (748) | - | - | (21,970) | - | (23,886) |
| | 776 | 88 | 2,652 | 3,516 | 6 | 13,362 | 517 | - | - | 13,885 | 384 | 17,785 |
| Movements in fair value | | | | | | | | | | | | |
| Additions | - | - | 1 | 1 | - | 1,196 | - | - | - | 1,196 | - | 1,197 |
| Contributions | - | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | 20,228 | 101 | - | - | 20,329 | - | 20,329 |
| Disposal | - | - | - | - | - | - | - | - | - | - | - | - |
| Write-off | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - | - | (384) | (384) |
| Impairment losses recognised in operating result | - | - | - | - | - | (4) | - | - | - | (4) | - | - |
| | - | - | 1 | 1 | - | 21,420 | 101 | - | - | 21,521 | (384) | 21,138 |
| Movements in accumulated depreciation | | | | | | | | | | | | |
| Depreciation and amortisation | - | - | (257) | (257) | (1) | (996) | (34) | - | - | (1,031) | - | (1,288) |
| Accumulated depreciation of disposals / revalued assets | - | - | - | - | - | (13,481) | - | - | - | (13,481) | - | (13,481) |
| Impairment losses recognised in operating result | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | 4 | - | - | - | 4 | - | 4 |
| | - | - | (257) | (257) | (1) | (14,473) | (34) | - | - | (14,508) | - | (14,765) |
| At fair value 30 June 2023 | 776 | 88 | 4,569 | 5,433 | 111 | 55,899 | 1,366 | - | - | 57,376 | - | 62,809 |
| Accumulated depreciation at 30 June 2023 | - | - | (2,173) | (2,173) | (106) | (35,590) | (782) | - | - | (36,478) | - | (38,651) |
| Carrying amount | 776 | 88 | 2,396 | 3,260 | 5 | 20,309 | 584 | - | - | 20,898 | - | 24,158 |

DRAFT

27

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

(b) Plant and Equipment

| | Motor Vehicles | Plant machinery and equipment | Fixtures fittings and furniture | Work In Progress | | Total plant and equipment |
|--|-------------------|--|---------------------------------------|---------------------|--------|---------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| At fair value 1 July 2022 | 667 | 9,050 | 1,620 | 27 | - | 11,364 |
| Accumulated depreciation at 1 July 2022 | (304) | (6,541) | (1,442) | - | - | (8,287) |
| | 363 | 2,509 | 178 | 27 | - | 3,077 |
| Movements in fair value | | | | | | |
| Additions | 467 | 1,330 | 169 | - | - | 1,966 |
| Contributions | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - |
| Disposal | (252) | (259) | - | - | - | (511) |
| Write-off | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - |
| Impairment losses recognised in operating result | - | - | - | (27) | - | (27) |
| | 215 | 1,071 | 169 | (27) | - | 1,428 |
| Movements in accumulated depreciation | | | | | | |
| Depreciation and amortisation | (157) | (746) | (75) | - | - | (978) |
| Accumulated depreciation of disposals | - | - | - | - | - | - |
| Impairment losses recognised in operating result | - | - | - | - | - | - |
| Transfers | 197 | 260 | - | - | - | 457 |
| | 40 | (486) | (75) | - | - | (521) |
| At fair value 30 June 2023 | 882 | 10,121 | 1,789 | - | - | 12,792 |
| Accumulated depreciation at 30 June 2023 | (264) | (7,027) | (1,517) | - | - | (8,808) |
| Carrying amount | 618 | 3,094 | 272 | - | - | 3,984 |

DRAFT

28

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

(c) Infrastructure

| | Roads | Bridges | Footpaths and cycleways | Drainage | Kerbs & Channels | Waste Management | Parks open space and streetscapes | Aerodromes | Off street car parks | Other Infrastructure | Work In Progress | Total Infrastructure |
|--|-----------|---------|-------------------------|----------|------------------|------------------|-----------------------------------|------------|----------------------|----------------------|------------------|----------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| At fair value 1 July 2022 | 273,084 | 3,280 | 4,185 | 15,926 | 7,583 | - | - | - | - | - | 714 | 304,772 |
| Accumulated depreciation at 1 July 2022 | (83,601) | (1,542) | (891) | (10,070) | (2,812) | - | - | - | - | - | - | (98,916) |
| | 189,483 | 1,738 | 3,294 | 5,856 | 4,771 | - | - | - | - | - | 714 | 205,856 |
| Movements in fair value | | | | | | | | | | | | |
| Additions | 5,143 | 358 | 223 | 8 | 290 | - | - | - | - | - | 1,874 | 7,896 |
| Contributions | - | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation | 39,406 | 861 | 604 | - | 1,137 | - | - | - | - | - | - | 42,008 |
| Disposal | - | - | - | - | - | - | - | - | - | - | - | - |
| Write-off | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - | - | (714) | (714) |
| Impairment losses recognised in operating result | - | - | - | - | - | - | - | - | - | - | - | - |
| | 44,549 | 1,219 | 827 | 8 | 1,427 | - | - | - | - | - | 1,160 | 49,190 |
| Movements in accumulated depreciation | | | | | | | | | | | | |
| Depreciation and amortisation | (7,777) | (177) | (97) | (63) | (129) | - | - | - | - | - | - | (8,243) |
| Accumulated depreciation (revalued assets) | (11,644) | (344) | (134) | - | (405) | - | - | - | - | - | - | (12,527) |
| Impairment losses recognised in operating result | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - | - | - | - |
| | (19,421) | (521) | (231) | (63) | (534) | - | - | - | - | - | - | (20,770) |
| At fair value 30 June 2023 | 317,633 | 4,499 | 5,012 | 15,934 | 9,010 | - | - | - | - | - | 1,874 | 353,962 |
| Accumulated depreciation at 30 June 2023 | (103,022) | (2,063) | (1,122) | (10,133) | (3,346) | - | - | - | - | - | - | (119,686) |
| Carrying amount | 214,611 | 2,436 | 3,890 | 5,801 | 5,664 | - | - | - | - | - | 1,874 | 234,276 |

DRAFT

29

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

| | 2023 | 2022 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| 6.3 Investments in associates, joint arrangements and subsidiaries | | |
| (a) Investments in associates | | |
| Investments in associates accounted for by the equity method are: | | |
| - Wimmera Regional Library Corporation | 354 | 440 |
| - Wimmera Development Association | 175 | 221 |
| Wimmera Regional Library Corporation | | |
| <i>Background</i> | | |
| Council's investment in the Wimmera Regional Library Corporation is based on the equity method of accounting. | 29.27% | 30.54% |
| Fair value of Council's investment in Wimmera Regional Library Corporation | 354 | 440 |
| Council's share of accumulated surplus/(deficit) | | |
| Council's share of accumulated surplus/(deficit) at start of year | 299 | 252 |
| Reported surplus/(deficit) for year | 1,966 | 19 |
| Transfers (to) from reserves | 59 | 4 |
| Distributions for the year | - | 24 |
| Council's share of accumulated surplus/(deficit) at end of year | 2,324 | 299 |
| Council's share of reserves | | |
| Council's share of reserves at start of year | 141 | 133 |
| Transfers (to) from reserves | (59) | (4) |
| Change in equity share apportionment | (77) | 12 |
| Council's share of reserves at end of year | 5 | 141 |
| Movement in carrying value of specific investment | | |
| Carrying value of investment at start of year | 440 | 386 |
| Share of surplus/(deficit) for year | (68) | 19 |
| Change in equity share apportionment | (18) | 35 |
| Distributions received | - | - |
| Carrying value of investment at end of year | 354 | 440 |
| | | - |
| Wimmera Development Association | | |
| <i>Background</i> | | |
| Council's investment in the Wimmera Regional Library Corporation is based on the equity method of accounting. | 7.76% | 7.76% |
| Fair value of Council's investment in Wimmera Development Association | 174 | 221 |
| Council's share of accumulated surplus/(deficit) | | |
| Council's share of accumulated surplus/(deficit) at start of year | 194 | 120 |
| Reported surplus/(deficit) for year | (47) | 63 |
| Transfers (to) from reserves | 7 | 11 |
| Distributions for the year | - | - |
| Council's share of accumulated surplus/(deficit) at end of year | 154 | 194 |
| Council's share of reserves | | |
| Council's share of reserves at start of year | 28 | 40 |
| Transfers (to) from reserves | (7) | (12) |
| Council's share of reserves at end of year | 21 | 28 |
| Movement in carrying value of specific investment | | |
| Carrying value of investment at start of year | 221 | 160 |
| Share of surplus/(deficit) for year | (47) | 61 |
| Distributions received | - | - |
| Carrying value of investment at end of year | 174 | 221 |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

| | 2023 | 2022 |
|---|-----------|------------|
| | \$'000 | \$'000 |
| (b) Committees of management | | |
| <p>All entities controlled by Council that have material revenues, expenses, assets or liabilities, such as committees of management, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.</p> <p>The Council is the Committee of Management for the Edenhope, Goroke and Kaniva Cemeteries. The assets and liabilities of the Committees have been included in Council's financial statement and are summarised below:</p> | | |
| Edenhope Cemetery | | |
| Assets | | |
| Current assets | | |
| Cash and cash equivalents | 40 | 34 |
| Total Current assets | <u>40</u> | <u>34</u> |
| Non-current assets | | |
| Property, infrastructure, plant and equipment | - | - |
| Total Non-current assets | <u>-</u> | <u>-</u> |
| Net Assets | <u>40</u> | <u>34</u> |
| Income | | |
| Fees and Charges | 32 | 18 |
| Total Income | <u>32</u> | <u>18</u> |
| Expenses | | |
| Other Materials & Services | 26 | 27 |
| Total Expenses | <u>26</u> | <u>27</u> |
| Surplus(Loss) for period | <u>6</u> | <u>(9)</u> |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

| | | |
|---|------------|------------|
| Goroke Cemetery | | |
| Assets | | |
| Current assets | | |
| Cash and cash equivalents | 23 | 19 |
| Total Current assets | 23 | 19 |
| Non-current assets | | |
| Property, infrastructure, plant and equipment | - | - |
| Total Non-current assets | - | - |
| Net Assets | 23 | 19 |
| | | |
| Income | | |
| Fees and Charges | 22 | 20 |
| Total Income | 22 | 20 |
| Expenses | | |
| Other Materials & Services | 15 | 16 |
| Total Expenses | 15 | 16 |
| Surplus(Loss) for period | 7 | 4 |
| | | |
| Kaniva Cemetery | | |
| Assets | | |
| Current assets | | |
| Cash and cash equivalents | 117 | 135 |
| Total Current assets | 117 | 135 |
| Non-current assets | | |
| Property, infrastructure, plant and equipment | - | - |
| Total Non-current assets | - | - |
| Net Assets | 117 | 135 |
| | | |
| Income | | |
| Fees and Charges | 16 | 41 |
| Total Income | 16 | 41 |
| Expenses | | |
| Other Materials & Services | 18 | 33 |
| Total Expenses | 18 | 33 |
| Surplus(Loss) for period | (2) | 8 |

DRAFT

32

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

Acquisition

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

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

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

| | Depreciation Period | Threshold Limit \$'000 |
|--|------------------------|------------------------------|
| <i>Asset recognition thresholds and depreciation periods</i> | | |
| Land & land improvements | | |
| land | - | 5 |
| land improvements | 6 - 50 years | 5 |
| Buildings | | |
| buildings | 30 - 120 years | 5 |
| building and leasehold improvements | 30 - 120 years | 5 |
| Plant and Equipment | | |
| heritage plant and equipment | 3 - 40 years | 1 |
| plant, machinery and equipment | 3 - 10 years | 1 |
| others | 3 - 10 years | 1 |
| Infrastructure | 1966 | |
| roads - pavements, substructure, formation and earthworks | 17 - 75 years | 5 |
| roads - kerb, channel and minor culverts and other | 75 years | 5 |
| bridges - deck and substructure | 75 years | 5 |
| bridges - others | 50 - 70 years | 5 |
| footpaths and cycleways | 35 - 80 years | 5 |
| aerodromes | 35 - 80 years | 5 |
| others | 25 - 50 years | 5 |
| Intangible assets | 70 - 80 years | 5 |

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

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

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

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

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

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

Repairs and maintenance

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

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

Valuation of land and buildings

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

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

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

The Council's Buildings and Structures have been assessed for their condition and age for revaluation during this financial year. This valuation has been conducted by an independent accredited professional valuer and the impact of revaluation has been incorporated in this years financial statements. Any surplus arising as part of this revaluation has been reflected in the relevant asset valuation reserves.

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

| | Level 1 | Level 2 | Level 3 | Date of Valuation | Type of Valuation |
|-----------------------|---------|------------|---------------|-------------------|-------------------|
| Land | - | 776 | - | Nov-22 | Full |
| Specialised land | - | - | 88 | Nov-22 | Full |
| Land Improvements | - | - | 2,396 | Nov-22 | Full |
| Heritage Buildings | - | - | 5 | Nov-22 | Full |
| Buildings | - | - | 20,893 | Nov-22 | Full |
| Building improvements | - | - | - | Nov-22 | Full |
| Total | - | 776 | 23,382 | | |

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with an <independent> valuation undertaken by [name and qualifications].

An index based revaluation was conducted in the current year, this valuation was based on , reconstruction unit rates, a full revaluation of these assets will be conducted in 2023/24.

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

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

| | Level 1 | Level 2 | Level 3 | Date of Valuation | Type of Valuation |
|--|---------|---------|----------------|-------------------|-------------------|
| Roads | - | - | 214,611 | Jun-23 | Unit Rate Index |
| Bridges | - | - | 2,436 | Jun-23 | Unit Rate Index |
| Footpaths and cycleways | - | - | 3,890 | Jun-23 | Unit Rate Index |
| Drainage | - | - | 5,801 | Jun-23 | Unit Rate Index |
| Recreational, leisure and community facilities | - | - | - | Jun-23 | Unit Rate Index |
| Waste management | - | - | - | Jun-23 | Unit Rate Index |
| Parks, open space and streetscapes | - | - | - | Jun-23 | Unit Rate Index |
| Aerodromes | - | - | - | Jun-23 | Unit Rate Index |
| Other infrastructure | - | - | - | Jun-23 | Unit Rate Index |
| Total | - | - | 226,738 | | |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 30% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently Council records no land under roads.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$350 to \$1700 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 40 years to 60 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

| | 2023 | 2022 |
|---|------------|------------|
| | \$'000 | \$'000 |
| Reconciliation of specialised land | | |
| Municipal Office Land | 90 | 90 |
| Waste Disposal Land | - | - |
| Community Services Land | 73 | 73 |
| Infrastructure and Works Operations Land | 113 | 113 |
| Recreational and Sundry Council Land | 500 | 500 |
| Total specialised land | 776 | 776 |

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

Note 7 PEOPLE AND RELATIONSHIPS

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

West Wimmera Shire Council is the parent entity.

Subsidiaries and Associates

Interests in subsidiaries and associates are detailed in Note 6.3.

(b) Key Management Personnel

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

Details of KMP at any time during the year are:

| | 2023 | 2022 |
|--|----------|----------|
| | No. | No. |
| Councillors | | |
| Mayor Tim Meyer (2 November 2022) | | |
| Cr. Jodie Pretlove | | |
| Cr. Trevor Domaschenz | | |
| Cr. Bruce Meyer | | |
| Cr. Tom Houlihan | | |
| Chief Executive Officer David Bezuidenhout | | |
| Director Corporate & Community Services James Bentley | | |
| Director Infrastructure Development & Works Ram Upadhyaya | | |
| Total Number of Councillors | 5 | 5 |
| Total of Chief Executive Officer and other Key Management Personnel | 3 | 4 |
| Total Number of Key Management Personnel | 8 | 9 |

(c) Remuneration of Key Management Personnel

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

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

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

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

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

| | 2023 | 2022 |
|--|------------|------------|
| | \$ | \$ |
| Total remuneration of key management personnel was as follows: | | |
| Short-term employee benefits | 636 | 648 |
| Other long-term employee benefits | 59 | 111 |
| Post-employment benefits | - | - |
| Termination benefits | - | - |
| Total | 695 | 759 |

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

| | 2023 | 2022 |
|-----------------------|----------|----------|
| | No. | No. |
| \$10,000 - \$19,999 | - | - |
| \$20,000 - \$29,999 | 3 | 3 |
| \$30,000 - \$39,999 | 1 | 1 |
| \$40,000 - \$49,999 | 1 | - |
| \$50,000 - \$59,999 | - | - |
| \$60,000 - \$69,999 | - | 1 |
| \$80,000 - \$89,999 | - | 1 |
| \$120,000 - \$129,999 | - | 1 |
| \$140,000 - \$149,999 | - | 1 |
| \$150,000 - \$199,999 | 2 | - |
| \$200,000 - \$249,999 | 1 | 1 |
| | 8 | 9 |

DRAFT

36

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

7.2 Related party disclosure

(a) Transactions with related parties

No transactions with related parties are reportable for this financial year.

(b) Outstanding balances with related parties

There are no outstanding balances or outstanding transactions with the related parties reportable for this financial year.

(c) Loans to/from related parties

There are no loans during this financial year between Council and related parties.

(d) Commitments to/from related parties

There are no commitments to / from related parties for this financial year.

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

Note 8 MANAGING UNCERTAINTIES

8.1 Contingent assets and liabilities

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

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

At balance date the Council has no identified contingent assets.

(b) Contingent liabilities

Contingent liabilities are:

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

Superannuation

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

Landfill

Council does not operate a landfill site within its boundaries. There are no former licenced landfill sites within the shire.

Insurance claims

Council does not have any outstanding insurance claim as at 30 June 2023.

Legal matters

There are no known matters under litigation or a legal settlement which may result in any contingent costs to the Council.

Building cladding

Council does not have any potential contingents that exist in relation to rectification works or other matters associated with building cladding.

Liability Mutual Insurance

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

MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required (or received). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members.

(c) Guarantees for loans to other entities

The Council has not acted as a Guarantor for any liabilities against any other entities and / or Community Groups. Therefore there is no reportable matters or any financial obligation arising in future.

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

8.2 Change in accounting standards

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

8.3 Financial instruments

(a) Objectives and policies

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

(b) Market risk

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

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

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

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

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

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

(c) Credit risk

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

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

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

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

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

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

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

(d) Liquidity risk

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

To help reduce these risks Council:

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

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

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade.

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates of 4.10%.

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

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

8.4 Fair value measurement

Fair value hierarchy

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

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

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

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

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

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

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

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

Revaluation

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

| Asset class | Revaluation frequency |
|--|------------------------------|
| Land | 3 to 5 years |
| Buildings | 3 to 5 years |
| Roads | 3 to 5 years |
| Bridges | 3 to 5 years |
| Footpaths and cycleways | 3 to 5 years |
| Drainage | 3 to 5 years |
| Recreational, leisure and community facilities | 3 to 5 years |
| Waste management | 3 to 5 years |
| Parks, open space and streetscapes | 3 to 5 years |
| Aerodromes | 3 to 5 years |
| Other infrastructure | 3 to 5 years |

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

Impairment of assets

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

8.5 Events occurring after balance date

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

DRAFT

41

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

Note 9 OTHER MATTERS

| | Balance at beginning of reporting period \$'000 | Increment (decrement) \$'000 | Share of increment (decrement) on revaluation of <name asset class> by an associate \$'000 | Balance at end of reporting period \$'000 |
|--|--|------------------------------------|---|--|
| 9.1 Reserves | | | | |
| (a) Asset revaluation reserves | | | | |
| 2023 | | | | |
| Property | | | | |
| Land and land improvements | 767 | - | - | 767 |
| Buildings | 7,566 | 6,848 | - | 14,413 |
| | 8,333 | 6,848 | - | 15,180 |
| Infrastructure | | | | |
| Roads | 174,231 | 27,980 | - | 202,725 |
| Bridges | - | 517 | - | 517 |
| Footpaths and cycleways | 6,507 | 987 | - | 6,978 |
| Drainage | 4,470 | - | - | 4,470 |
| Recreational, leisure and community facilities | - | - | - | - |
| Waste management | - | - | - | - |
| Parks, open space and streetscapes | - | - | - | - |
| Aerodromes | - | - | - | - |
| Offstreet car parks | - | - | - | - |
| Other infrastructure | - | - | - | - |
| | 185,208 | 29,484 | - | 214,690 |
| Total asset revaluation reserves | 193,541 | 36,332 | - | 229,870 |
| 2022 | | | | |
| Property | | | | |
| Land and land improvements | 767 | - | - | 767 |
| Buildings | 7,566 | - | - | 7,566 |
| | 8,333 | - | - | 8,333 |
| Infrastructure | | | | |
| Roads | 174,745 | - | - | 174,745 |
| Bridges | - | - | - | - |
| Footpaths and cycleways | 5,991 | - | - | 5,991 |
| Drainage | 4,470 | - | - | 4,470 |
| Recreational, leisure and community facilities | - | - | - | - |
| Waste management | - | - | - | - |
| Parks, open space and streetscapes | - | - | - | - |
| Aerodromes | - | - | - | - |
| Offstreet car parks | - | - | - | - |
| Other infrastructure | - | - | - | - |
| | 185,206 | - | - | 185,206 |
| Total asset revaluation reserves | 193,539 | - | - | 193,539 |

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

| | Balance at beginning of reporting period \$'000 | Transfer from accumulated surplus \$'000 | Transfer to accumulated surplus \$'000 | Balance at end of reporting period \$'000 |
|---------------------------------|--|---|---|--|
| (b) Other reserves | | | | |
| 2023 | | | | |
| Plant replacement | 771 | - | - | 771 |
| Quarry restoration | 121 | - | - | 121 |
| Capital improvement | 323 | - | - | 323 |
| Rates revaluation | 399 | - | - | 399 |
| Elections | 35 | - | - | 35 |
| Carried Forward project Reserve | 3,509 | 1,392 | (2,583) | 2,318 |
| Total Other reserves | 5,158 | 1,392 | (2,583) | 3,967 |
| 2022 | | | | |
| Plant replacement | 692 | 79 | - | 771 |
| Quarry restoration | 119 | 3 | - | 122 |
| Capital improvement | 315 | 7 | - | 322 |
| Rates revaluation | 399 | - | - | 399 |
| Elections | 15 | 20 | - | 35 |
| Carried Forward project Reserve | 4,599 | 3,509 | (4,599) | 3,509 |
| Total Other reserves | 6,139 | 3,618 | (4,599) | 5,158 |

Description of nature and purpose of each of Council's discretionary reserves are:

The Plant Replacement is funded by the Plant Operating Surplus and is maintained to replace all major items of Plant and Equipment but excludes utility and fleet replacements.

The Quarry Restoration Reserve was generated via a charge against the sale price of quarry stocks that was retained to restore the quarry sites to natural levels once quarrying has ceased. There have been no further charges (other than nominal interest) generated for this reserve since the 1997/98 financial year as the retained reserve is considered adequate to undertake restoration works.

Capital Improvement Reserve is generated via transfers from Surplus Funds from time to time as determined by Council for use on any significant capital infrastructure projects.

Rates Revaluation Reserve provides funds to undertake each property revaluation for rating purposes every two years.

The Elections Reserve provides funds to undertake Council Elections every 4th year. The scheduled Victorian Council Elections during 2024-25 will result in additional reserves created during the next budget.

The Kindergarten Operations Reserve provides that unspent budgeted funds from each year are brought forward and made available for kindergarten spending in future years. In this way negative effects of falling enrolments can be minimised.

The Carried Forward Projects Reserve provides for all budgeted amounts which have not been spent as at 30 June and which are required to be carried forward to the next financial year and are not budgeted in the next financial year.

WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report

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

| | 2023 | 2022 |
|--|---------------|---------------|
| 9.2 Reconciliation of cash flows from operating activities to surplus/(deficit) | \$'000 | \$'000 |
| Surplus/(deficit) for the year | 3,045 | 1,199 |
| Profit/(loss) on disposal of property, infrastructure, plant and equipment | (174) | (87) |
| Share of Profit / Loss in Associates | 133 | (80) |
| Fair value adjustments for investment property | - | - |
| Contributions - Non-monetary assets | - | - |
| Depreciation | 10,509 | 8,165 |
| <i>Change in assets and liabilities:</i> | - | - |
| (Increase)/decrease in trade and other receivables | (742) | 616 |
| (Increase)/decrease in prepayments | (207) | (50) |
| Increase/(decrease) in accrued income | - | - |
| Increase/(decrease) in trade and other payables | 1,105 | (1,741) |
| (Decrease)/increase in unearned income /revenue | - | - |
| (Decrease)/increase in other liabilities | (56) | (44) |
| (Increase)/decrease in inventories | 40 | (87) |
| (Decrease)/increase in provisions | - | - |
| (insert other relevant items) | - | - |
| Net cash provided by/(used in) operating activities | 13,653 | 7,891 |

9.3 Superannuation

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

Accumulation

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

Defined Benefit

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

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

Funding arrangements

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

Net investment returns 5.70% pa
Salary information 3.50% pa
Price inflation (CPI) 2.80% pa

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

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

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

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

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

Employer contributions

(a) Regular contributions

On the basis of the results of the 2022 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2023, this rate was 10.5% of members' salaries (10.0% in 2021/22). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2022 interim valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2022 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2022 and the last full investigation was conducted as at 30 June 2020.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

| | 2022 (Interim) \$m | 2021 (Interim) \$m |
|---|--------------------------|--------------------------|
| - A VBI Surplus | 44.6 | 214.7 |
| - A total service liability surplus | 105.8 | 270.3 |
| - A discounted accrued benefits surplus | 111.9 | 285.2 |

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

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2022.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2022.

The discounted accrued benefits surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2022.

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2023 are detailed below:

| Scheme | Type of Scheme | Rate | 2023 \$'000 | 2022 \$'000 |
|-------------------|------------------|-----------------------|----------------|----------------|
| Vision super | Defined benefits | 10.5% (2022:10.0%) | 27 | 49 |
| Vision super | Accumulation | 10.5% (2022:10.0%) | 407 | 329 |
| Other Super Funds | Accumulation | 10.5% (2022:10.0%) | 615 | 438 |

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2023.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$23,958.88

*WEST WIMMERA SHIRE COUNCIL
2022/2023 Financial Report*

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

Note 10 CHANGE IN ACCOUNTING POLICY

There have been no changes to accounting policies in the 2022-23 year.

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47



6 Close of Meeting