

BUDGET

2024 / 2025



Contents	Page
Mayors and CEO's Introduction	1
Budget Reports	
1. Link to the Council Plan	2
2. Services and service performance indicators	4
3. Financial statements	11
4. Notes to the financial statements	20
5. Capital Works Program	32
6. Schedule of fees and charges	42

Disclaimer

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

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

Mayor and CEO's Message

On behalf of the Councillors, we are pleased to release the 2024-25 Budget to our community. This budget advances our Council Plan 2021-25 into its final year of delivery. The vision of current Council Plan comprises the following five goals:

1. Liveable & Healthy Community
2. Diverse and Prosperous Economy
3. Sustainable Environment
4. Good Governance
5. Our Commitment

The Annual Budget 2024-25 presents our strong commitment to progress into the future as an accountable, responsible, and sustainable Council, that is committed to serving its community. Our budgetary focus is on maintaining and enhancing key infrastructure, advancing education, healthcare, tourism, and economic development. Throughout the budget process, we have prioritised resource allocation in accordance to the needs and aspirations of our community:

Presenting a balanced budget for 2024-25, our primary aim is to elevate the quality and efficiency of services offered to the community while ensuring continuous improvement. The budget includes \$13.005 million of capital works to be delivered, while also emphasising the importance of preserving our critical financial reserves to ensure a sustainable future.

Our Rates and Charges revenue aligns with the 2.75% rate cap mandated by the Minister of Local Government under the Fair Go System. Changes in waste management charges coincide with contract renewals and account for the impact of inflation since the contract's inception. We continue to have the lowest rates in terms of rates and charges on properties, while the property and landowners enjoy consistent growth in their property values.

We have a robust process of evaluating and prioritising projects to ensure that projects are justified and delivered in an efficient way. We closely monitor opportunities within State and Commonwealth funding streams, to benefit from available operational and capital grants, which can match our projects. This approach has proven to be effective and efficient in benefiting the community.

We are investing more than \$6.109 million in capital projects, which will match another \$6.391 million in Federal and State governments funding, to deliver \$13.005 million worth of projects. This progressive capital works program includes \$3.736 million (28.73%) for upgrades of existing assets; \$1.280 million (9.84%) for new assets; and \$7.989 million (61.40%) for renewal of our critical infrastructure assets. This distribution reflects our commitment towards the community.

In addition to allocating 34.22% of our budget to infrastructure assets, aimed at maintaining a well-maintained, safe, and secure road network for the community, we have dedicated 21.63% of its capital works program for 2024-25 to enhance sporting, leisure, and community facilities. This commitment aims to deliver new and upgraded facilities, promoting residents' health and well-being and fostering more vibrant and liveable communities.

Council aims to optimise the delivery costs of all community services and facilities, maintaining a continuous business improvement process to ensure the best value for money. Our strategic business process reforms include project cost recoveries, which has produced improved results. Our progressive investment strategy and ongoing policy to maximise alternative revenue has helped inject sizeable funds to Council reserves.

West Wimmera Shire Council welcomes comments and feedback from the community and looks forward to implementing various activities, programs and projects presented in this budget.



Cr. Tim Meyer
Mayor



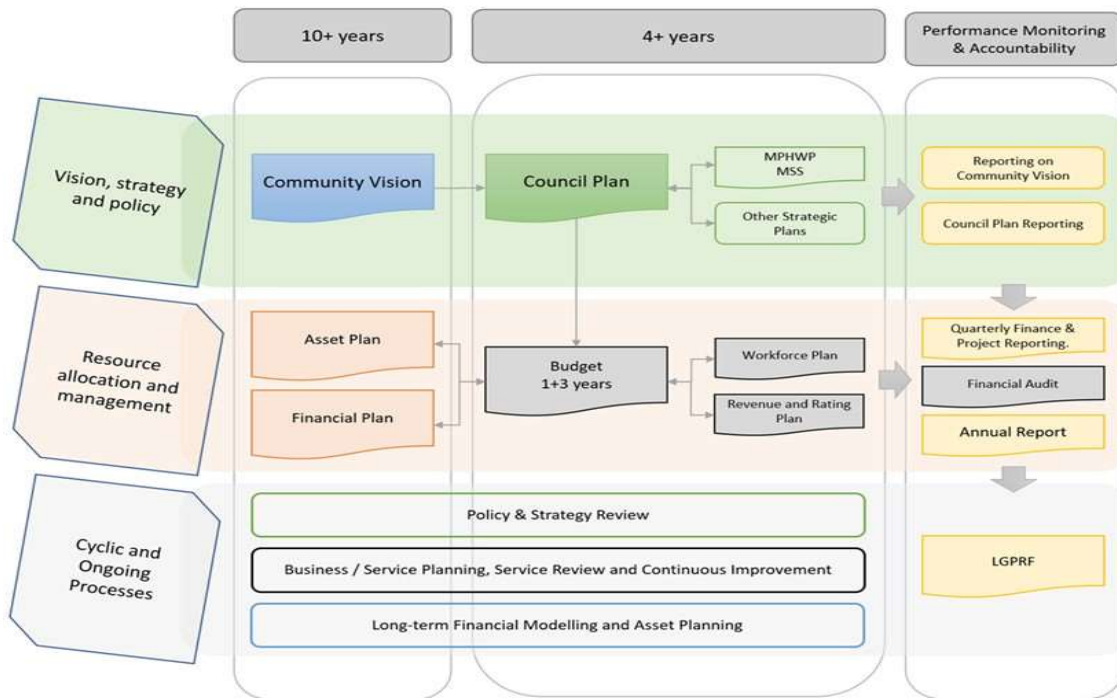
Mr. David Bezuidenhout
Chief Executive Officer

1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

1.1.2 Key planning considerations

Service level planning

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

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

1.2 Our purpose

Our Vision

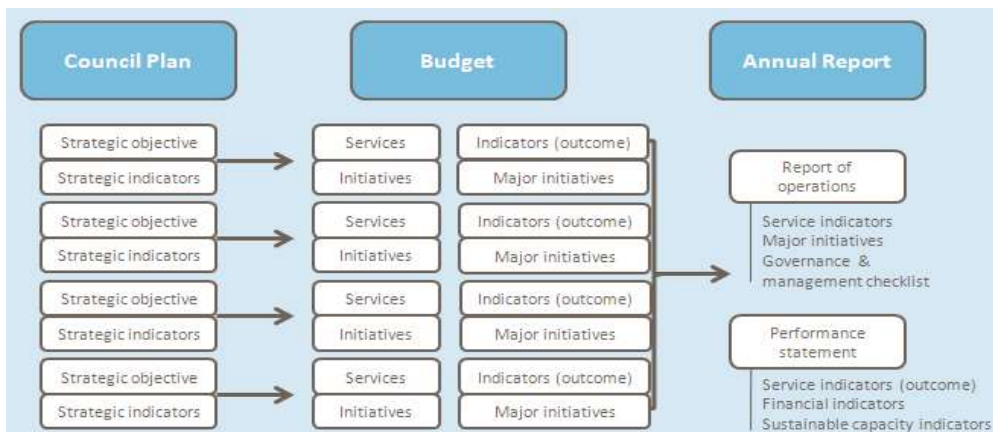
Our West Wimmera communities are healthy, thriving, diverse, prosperous and self sustaining with regional and global connectivity

Our values

Innovative

2. Services and service performance indicators

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



Source: Department of Jobs, Precincts and Regions

2.1 Goal 1: Liveable and Healthy Community

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Aged & Disability Care	This service provides a range of home and community care services for the aged and disabled including home delivered meals, personal care,	<i>Inc</i>	702	660	617
		<i>Exp</i>	721	611	639
		<i>Surplus / (deficit)</i>	(19)	49	(22)
Events, Art & Culture	This service provides a varied ongoing program of arts and cultural events and activities, plans and develops arts and cultural facilities and infrastructure and develops policies and strategies to facilitate art practice.	<i>Inc</i>	20	-	-
		<i>Exp</i>	168	275	164
		<i>Surplus / (deficit)</i>	(148)	(275)	(164)
Cemeteries	This service provides management of the Kaniva, Edenhope and Goroke cemeteries.	<i>Inc</i>	-	1	-
		<i>Exp</i>	1	2	2
		<i>Surplus / (deficit)</i>	(1)	(1)	(2)
Childcare	This service provides a range of children and childcare activities	<i>Inc</i>	272	280	300
		<i>Exp</i>	285	266	260
		<i>Surplus / (deficit)</i>	(13)	14	40
Pre School	This service provides a range of children pre-schools	<i>Inc</i>	755	819	725
		<i>Exp</i>	592	541	732
		<i>Surplus / (deficit)</i>	163	278	(7)
Community Development	This service provides various Council initiatives for community development including youth development and other programs	<i>Inc</i>	115	198	-
		<i>Exp</i>	430	461	603
		<i>Surplus / (deficit)</i>	(315)	(263)	(603)

Fire Prevention and Emergency Services	This service provides for essential monitoring and management of vegetation in fire risk areas and also for the funding of emergency service activities provided by Council.	<i>Inc</i>	3	3	-
		<i>Exp</i>	22	38	25
		<i>Surplus / (deficit)</i>	(19)	(35)	(25)
Libraries	This service provides maternal and child health support to the community across various programs	<i>Inc</i>	-	-	-
		<i>Exp</i>	196	164	187
		<i>Surplus / (deficit)</i>	(196)	(164)	(187)
Maternal and Child Health	This service provides maternal and child health support to the community across various programs	<i>Inc</i>	396	348	383
		<i>Exp</i>	313	232	217
		<i>Surplus / (deficit)</i>	83	116	166
Regulatory Services	This service provides all management and enforcement of Council's Local Laws, including animal registration, control and enforcement.	<i>Inc</i>	159	81	113
		<i>Exp</i>	430	406	550
		<i>Surplus / (deficit)</i>	(271)	(325)	(437)
Stormwater Drainage	This service provides for maintenance works on Council's stormwater drainage network.	<i>Inc</i>	-	-	-
		<i>Exp</i>	152	214	177
		<i>Surplus / (deficit)</i>	(152)	(214)	(177)

Major Initiatives

- 1) Complete renovation of Edenhope Early Childhood and Pre School to extend better and improved services to the community
- 2) New initiatives within community development to bring communities together and create a more liveable and engaging community

Other Initiatives

- 3) Actively support community groups in the shire to support initiatives and community oriented programs
- 4) Enhanced spend on regulatory services to ensure better implementation of Council's Local Laws across the shire

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Acquatic & Leisure Facilities	Utilisation	3.06	3.06	3.08
Animal Management	Health & Safety	0	0	0
Food Safety	Health & Safety	100%	100%	100%
Libraries	Participation	12%	12%	13%
Maternal & Child Health	Participation - General	86%	96%	96%
Maternal & Child Health	Participation - Indigenous	100%	100%	100%

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

2.2 Goal 2: Diverse and Prosperous Economy

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Aerodrome	This service provides maintenance of the Edenhope Aerodrome	<i>Inc</i>	1	1	-
		<i>Exp</i>	153	10	9
		<i>Surplus/ (deficit)</i>	(152)	(9)	(9)
Buildings Control	This service provides statutory building services to Council and the Community including processing of building permits, investigations of complaints and non compliant works.	<i>Inc</i>	40	42	42
		<i>Exp</i>	220	350	250
		<i>Surplus/ (deficit)</i>	(180)	(308)	(208)
Buildings & Property	This service provides for management and maintenance of Council's building portfolio	<i>Inc</i>	29	25	-
		<i>Exp</i>	1,561	330	1,049
		<i>Surplus/ (deficit)</i>	(1,532)	(305)	(1,049)
CEO Office	This service provides executive leadership and support to Council, and co-ordinates advocacy programs on behalf of the West Wimmera Community	<i>Inc</i>	511	1	-
		<i>Exp</i>	411	469	560
		<i>Surplus/ (deficit)</i>	100	(468)	(560)
Depot, Plant & Fleet Operations	This service provides Council with infrastructure management services, including works, engineering, contract management and inventory and stores control activities. It also includes Plant maintenance costs and all costs and income associated with plant usage.	<i>Inc</i>	230	126	638
		<i>Exp</i>	4,872	1,774	2,598
		<i>Surplus/ (deficit)</i>	(4,642)	(1,648)	(1,960)
Human Resources	This service provides the recruitment, training and performance evaluation of Council staff.	<i>Inc</i>	279	-	50
		<i>Exp</i>	426	393	438
		<i>Surplus/ (deficit)</i>	(147)	(393)	(388)
Planning	This service provides statutory planning services to Council and the community including processing of planning permits, investigations of complaints and illegal works.	<i>Inc</i>	103	42	112
		<i>Exp</i>	336	492	830
		<i>Surplus/ (deficit)</i>	(233)	(450)	(718)
Roads	This service provides for all maintenance and operational works undertaken on Council's roads, bridges and footpath network. It includes the contract works Council undertakes for VicRoads on state roads within the municipal boundaries.	<i>Inc</i>	9,283	4,028	8,793
		<i>Exp</i>	17,872	4,611	9,804
		<i>Surplus/ (deficit)</i>	(8,589)	(583)	(1,011)

Major Initiatives

- 1) Planned road works include new and upgrades to existing infrastructure assets
- 2) Major projects on plan for recreation, sporting and community facilities

Other Initiatives

- 3) Implementation of Eco Dev and Tourism strategy
- 4) Active participation in regional tourism planning and promotional campaigns

Service Performance Outcome Indicators

Service	Indicator	2022/23	2023/24	2024/25
		Actual	Forecast	Budget
Roads	Safety and Satisfaction		54	55
Statutory Planning	Decision Making	75%	75%	80%

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

2.3 Goal 3: Sustainable Environment

Services

Service area	Description of services provided		0	0	0
			Actual \$'000	Forecast \$'000	Budget \$'000
Parks & Reserves	This service provides maintenance and management of all parks and gardens across Council.	<i>Inc</i>	16	-	-
		<i>Exp</i>	227	634	561
		<i>Surplus/ (deficit)</i>	(211)	(634)	(561)
Tourism	This service promotes West Wimmera Shire's natural attractions and provides facilities for visitors to our region.	<i>Inc</i>	1	-	-
		<i>Exp</i>	113	84	95
		<i>Surplus/ (deficit)</i>	(112)	(84)	(95)
Waste Management	This service provides for waste management solutions, including kerbside pickup, disposal and transfer station sites.	<i>Inc</i>	327	690	755
		<i>Exp</i>	827	995	1,038
		<i>Surplus/ (deficit)</i>	(500)	(305)	(283)

Major Initiatives

- 1) New projects planned for improved open spaces, parks and gardens with renewed amenities
- 2) Promote tourism through partnership with regional tourism promotion groups

Other Initiatives

- 3) Planning and release of Virtual Reality based promotion program
- 4) Improve waste management service delivery and conduct bin audits council wide

2.4 Goal 4: Good Governance

Services

Service area	Description of services provided		0	0	0
			Actual \$'000	Forecast \$'000	Budget \$'000
Customer Service	This service provides the main point of interaction between Council and the community. Services include over the counter advice, receipting, and administrative support to Council.	<i>Inc</i>	37	21	-
		<i>Exp</i>	448	455	493
		<i>Surplus/ (deficit)</i>	(411)	(434)	(493)
Elected Members	This service provides for leadership from and support to the community's elected leaders.	<i>Inc</i>	-	-	-
		<i>Exp</i>	207	225	265
		<i>Surplus/ (deficit)</i>	(207)	(225)	(265)
Finance & Rates	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, payment of salaries and wages to Council employees, procurement and contracting of services, raising and	<i>Inc</i>	892	4,415	5,006
		<i>Exp</i>	634	886	921
		<i>Surplus/ (deficit)</i>	258	3,529	4,085
Governance	This service provides support and oversight to Council operations including the conduct of Council meetings. The Governance service also covers such items as customer satisfaction monitoring.	<i>Inc</i>	-	-	47
		<i>Exp</i>	242	255	391
		<i>Surplus/ (deficit)</i>	(242)	(255)	(344)
Information Technology	This service is responsible for the provision of information management services to Council and the community, including hardware and software solutions to enable Council to undertake its desired activities and to provide contact methodologies for our community.	<i>Inc</i>	-	-	-
		<i>Exp</i>	548	534	537
		<i>Surplus/ (deficit)</i>	(548)	(534)	(537)
Corporate Services	This service provides management and administration support to the corporate area of Council and includes the Risk Management and Occupational Health and Safety functions.	<i>Inc</i>	-	-	-
		<i>Exp</i>	292	462	328
		<i>Surplus/ (deficit)</i>	(292)	(462)	(328)
Infrastructure Development & Works	This service provides management and administration support to the IDW teams	<i>Inc</i>	-	-	-
		<i>Exp</i>	327	375	343
		<i>Surplus/ (deficit)</i>	(327)	(375)	(343)
Records Management	This service is responsible for providing and maintaining accurate and up to date record keeping facilities and archives.	<i>Inc</i>	170	-	-
		<i>Exp</i>	181	225	112
		<i>Surplus/ (deficit)</i>	(11)	(225)	(112)

Major Initiatives

- 1) Advanced digitisation of records management system and virtual filing vaults
- 2) Innovative uplift in Rates and Revenue to provide improved payment options and flexibility to the rate payers

Other Initiatives

- 3) Outsourcing of IT management services and implementation of ICT Strategy / Cyber Security Framework

Service Performance Outcome Indicators

Service	Indicator	0			
		Actual	Forecast	Budget	
Waste Management	Waste Diversion		40%	45%	50%
Parks and Gardens	Condition and Utilisation		70%	75%	80%

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

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.5 Goal 5: Our Commitment

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

2.7 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Goal 1	(1,418)	3,556	2,138
Goal 2	(3,852)	13,487	9,635
Goal 3	(958)	1,713	755
Goal 4	5,004	3,391	8,395
Goal 5	-	-	-
Total	(1,224)	22,147	20,923
Expenses added in:			
Depreciation	7,689		
Finance costs	-		
Others	-		
Surplus/(Deficit) before funding sources	(8,913)		
Funding sources added in:			
Rates and charges revenue	8,162		
Waste charge revenue	776		
Total funding sources	8,938		
Operating surplus/(deficit) for the year	25		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Income / Revenue						
Rates and charges	4.1.1	8,642	8,938	9,184	9,413	9,890
Statutory fees and fines	4.1.2	88	99	97	99	99
User fees	4.1.3	525	589	621	654	691
Grants - operating	4.1.4	10,926	9,995	10,395	10,603	10,815
Grants - capital	4.1.4	5,655	7,128	7,841	8,625	9,056
Contributions - monetary	4.1.5	26	264	70	50	50
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-
Fair value adjustments for investment property		-	-	-	2,000	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	4.1.6	2,554	2,847	2,334	2,252	2,183
Total income / revenue		28,416	29,860	30,541	33,696	32,783
Expenses						
Employee costs	4.1.7	9,858	10,115	10,318	10,607	10,966
Materials and services	4.1.8	9,880	11,285	11,400	11,779	12,093
Depreciation	4.1.9	7,864	7,689	8,041	8,398	8,771
Amortisation - intangible assets	4.1.10	-	-	-	-	-
Depreciation - right of use assets	4.1.11	-	-	-	-	-
Allowance for impairment losses		-	-	-	-	-
Borrowing costs		-	-	-	-	-
Finance costs - leases		-	-	-	-	-
Other expenses	4.1.12	579	746	769	803	838
Total expenses		28,181	29,835	30,529	31,587	32,668
Surplus/(deficit) for the year		235	25	12	2,109	115
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods						
(detail as appropriate)		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive result		235	25	12	2,109	115

Balance Sheet

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Assets						
Current assets						
Cash and cash equivalents		18,750	16,768	11,957	13,079	14,579
Trade and other receivables		1,105	1,110	1,115	1,120	1,125
Other financial assets		-	-	-	-	-
Inventories		225	220	225	220	225
Prepayments		-	-	-	-	-
Non-current assets classified as held for sale		-	-	-	-	-
Contract assets		-	-	-	-	-
Other assets		385	390	385	390	390
Total current assets	4.2.1	<u>20,465</u>	<u>18,488</u>	<u>13,682</u>	<u>14,809</u>	<u>16,319</u>
Non-current assets						
Trade and other receivables		1,105	1,110	1,100	1,090	1,080
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		520	300	150	50	-
Property, infrastructure, plant & equipment		274,560	287,565	295,593	303,058	310,684
Right-of-use assets	4.2.4	-	-	-	-	-
Investment property		-	-	-	-	-
Intangible assets		-	-	-	-	-
Total non-current assets	4.2.1	<u>276,185</u>	<u>288,975</u>	<u>296,843</u>	<u>304,198</u>	<u>311,764</u>
Total assets		<u>296,650</u>	<u>307,463</u>	<u>310,525</u>	<u>319,007</u>	<u>328,083</u>
Liabilities						
Current liabilities						
Trade and other payables		2,500	2,800	2,950	3,020	3,250
Trust funds and deposits		100	100	100	100	100
Contract and other liabilities		-	-	-	-	-
Provisions		2,508	2,645	2,785	2,850	2,907
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.4	-	-	-	-	-
Total current liabilities	4.2.2	<u>5,108</u>	<u>5,545</u>	<u>5,835</u>	<u>5,970</u>	<u>6,257</u>
Non-current liabilities						
Provisions		205	235	255	275	300
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.4	-	-	-	-	-
Total non-current liabilities	4.2.2	<u>205</u>	<u>235</u>	<u>255</u>	<u>275</u>	<u>300</u>
Total liabilities		<u>5,313</u>	<u>5,780</u>	<u>6,090</u>	<u>6,245</u>	<u>6,557</u>
Net assets		<u>291,337</u>	<u>301,683</u>	<u>304,435</u>	<u>312,762</u>	<u>321,526</u>
Equity						
Accumulated surplus		47,234	47,259	47,271	49,379	49,494
Reserves		244,103	254,424	257,164	263,382	272,032
Total equity		<u>291,337</u>	<u>301,683</u>	<u>304,435</u>	<u>312,762</u>	<u>321,526</u>

Statement of Changes in Equity

For the four years ending 30 June 2028

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2024 Forecast Actual					
Balance at beginning of the financial year		279,810	46,999	229,868	2,943
Surplus/(deficit) for the year		235	235	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		11,292	-	-	11,292
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		291,337	47,234	229,868	14,235
2025 Budget					
Balance at beginning of the financial year		291,337	47,234	229,868	14,235
Surplus/(deficit) for the year		25	25	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves	4.3.1	10,296	-	10,296	-
Transfers from other reserves	4.3.1	-	2,438	-	(2,438)
Balance at end of the financial year	4.3.2	301,658	49,697	240,164	11,797
2026					
Balance at beginning of the financial year		301,658	49,697	240,164	11,797
Surplus/(deficit) for the year		12	12	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		2,765	-	2,765	-
Transfers from other reserves		-	(185)	-	185
Balance at end of the financial year		304,435	49,524	242,929	11,982
2027					
Balance at beginning of the financial year		304,435	49,524	242,929	11,982
Surplus/(deficit) for the year		109	109	-	-
Net asset revaluation gain/(loss)		2,000	-	2,000	-
Transfers to other reserves		6,219	-	6,219	-
Transfers from other reserves		-	(1,122)	-	1,122
Balance at end of the financial year		312,762	48,510	251,148	13,104
2028					
Balance at beginning of the financial year		312,762	48,510	251,148	13,104
Surplus/(deficit) for the year		115	115	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		8,649	-	8,649	-
Transfers from other reserves		-	(1,500)	-	1,500
Balance at end of the financial year		321,526	47,125	259,797	14,604

Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual		2025/26	2026/27	2027/28
		2023/24	2024/25	\$'000	\$'000	\$'000
		Inflows	Inflows	Inflows	Inflows	Inflows
		(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities						
Rates and charges		8,642	8,938	9,184	9,413	9,890
Statutory fees and fines		88	99	97	99	99
User fees		525	589	621	654	691
Grants - operating		10,926	9,995	10,395	10,603	10,815
Grants - capital		5,655	7,128	7,841	8,625	9,056
Contributions - monetary		26	264	70	50	50
Interest received		-	-	-	-	-
Dividends received		-	-	-	-	-
Trust funds and deposits taken		-	-	-	-	-
Other income		2,554	2,847	2,334	2,252	2,183
Net GST refund / payment		-	-	-	-	-
Employee costs		(9,858)	(10,115)	(10,318)	(10,607)	(10,966)
Materials and services		(9,880)	(11,285)	(11,400)	(11,779)	(12,093)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(579)	(746)	(769)	(803)	(838)
Net cash provided by/(used in) operating activities	4.4.1	8,099	7,714	8,053	8,507	8,886
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(11,875)	(13,005)	(8,028)	(7,465)	(7,626)
Proceeds from sale of property, infrastructure, plant and equipment		-	-	-	-	-
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Loans and advances made		(7)	(5)	10	10	10
Payments of loans and advances		452	300	150	70	230
Net cash provided by/ (used in) investing activities	4.4.2	(11,430)	(12,710)	(7,868)	(7,385)	(7,386)
Cash flows from financing activities						
Finance costs		-	-	-	-	-
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		-	-	-	-	-
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	-	-	-	-	-
Net increase/(decrease) in cash & cash equivalents		(3,331)	(4,996)	185	1,122	1,500
Cash and cash equivalents at the beginning of the financial year		20,099	16,768	11,772	11,957	13,079
Cash and cash equivalents at the end of the financial year		16,768	11,772	11,957	13,079	14,579

Statement of Capital Works
For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual				
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Land improvements		-	-	-	-	-
Total land		-	-	-	-	-
Buildings		517	193	193	198	203
Heritage buildings		-	-	-	-	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		517	193	193	198	203
Total property		517	193	193	198	203
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		1,461	1,999	1,100	600	500
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		-	-	-	-	-
Library books		-	-	-	-	-
Total plant and equipment		1,461	1,999	1,100	600	500
Infrastructure						
Roads		9,182	6,751	5,751	5,989	6,174
Bridges		-	60	60	63	66
Footpaths and cycleways		141	157	157	169	181
Drainage		60	60	60	63	65
Kerbs and channels		-	55	55	58	61
Waste management		-	-	-	-	-
Parks, open space and streetscapes		35	69	69	76	76
Aerodromes		-	-	-	-	-
Recreational, Leisure & Community Facilities		-	3,636	583	250	300
Other infrastructure		313	-	-	-	-
Total infrastructure		9,731	10,788	6,735	6,667	6,923
Total capital works expenditure	4.5.1	11,709	12,980	8,028	7,465	7,626
Represented by:						
New asset expenditure		585	1,280	227	230	192
Asset renewal expenditure		8,197	8,000	6,066	5,747	5,773
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		2,927	3,725	1,735	1,488	1,661
Total capital works expenditure	4.5.1	11,709	13,005	8,028	7,465	7,626
Funding sources represented by:						
Grants		5,655	6,391	4,711	5,062	5,176
Contributions		740	505	428	400	376
Council cash		5,314	6,109	3,089	2,527	2,575
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	11,709	13,005	8,228	7,989	8,127

Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	9,811	10,115	10,361	10,615	10,873
Employee costs - capital	1,951	2,578	2,200	2,050	2,150
Total staff expenditure	11,762	12,693	12,561	12,665	13,023
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	113.80	119.70	119.70	119.70	119.70
Total staff numbers	113.25	119.70	119.70	119.70	119.70

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

Department	Budget 2024/25 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
CEO's Office	392	392	-	-	-
Directorate of Corporate & Community Services	4,266	2,103	2,100	63	-
Directorate of Infrastructure Development & Works	5,457	4,549	758	150	-
Total permanent staff expenditure	10,115	7,044	2,858	213	-
Other employee related expenditure	-				
Capitalised labour costs	2,578				
Total expenditure	12,693				

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

Department	Budget 2024/25	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
CEO's Office	2.00	2.00	-	-	-
Directorate of Corporate & Community Services	42.24	16.75	22.65	2.84	-
Directorate of Infrastructure Development & Works	75.46	61.20	12.99	1.27	-
Total staff	119.70	79.95	35.64	4.11	-

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

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
CEO's Office				
Permanent - Full time	392	402	412	422
Women	91	93	96	98
Men	301	309	316	324
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Total CEO's Office	392	402	412	422
Directorate of Corporate & Community Services				
Permanent - Full time	2,103	2,156	2,209	2,265
Women	1,285	1,317	1,350	1,384
Men	743	762	781	800
Persons of self-described gender	-	-	-	-
Vacant positions	75	77	79	81
New positions	-	-	-	-
Permanent - Part time	2,100	2,153	2,206	2,261
Women	2,003	2,053	2,104	2,157
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	97	99	102	104
New positions	-	-	-	-
Casual Positions	63	65	66	68
Women	63	65	66	68
Men	-	-	-	-
Total Directorate of Corporate & Community Services	4,266	4,373	4,482	4,594
Directorate of Infrastructure Development & Works				
Permanent - Full time	4,549	4,663	4,779	4,899
Women	559	573	587	602
Men	3,398	3,483	3,570	3,659
Persons of self-described gender	-	-	-	-
Vacant positions	592	607	622	638
New positions	-	-	-	-
Permanent - Part time	758	771	784	797
Women	337	345	354	363
Men	167	171	175	180
Persons of self-described gender	-	-	-	-
Vacant positions	254	254	254	254
New positions	-	-	-	-
Casual Positions	150	154	158	162
Women	-	-	-	-
Men	128	131	134	138
Vacant positions	22	23	23	24
Total Directorate of Infrastructure Development & Works	5,457	5,587	5,720	5,857
Casuals, temporary and other expenditure	-	-	-	-
Capitalised labour costs	2,578	2,200	2,050	2,150
Total staff expenditure	10,115	10,361	10,615	10,873

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
CEO's Office				
Permanent - Full time	2.00	2.00	2.00	2.00
Women	1.00	1.00	1.00	1.00
Men	1.00	1.00	1.00	1.00
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Total <<detail organisational structure as appropriate>>	2.00	2.00	2.00	2.00
Directorate of Corporate & Community Services				
Permanent - Full time	16.75	16.75	16.75	16.75
Women	10.50	10.50	10.50	10.50
Men	4.25	4.25	4.25	4.25
Persons of self-described gender	-	-	-	-
Vacant positions	2.00	2.00	2.00	2.00
New positions	-	-	-	-
Permanent - Part time	22.65	22.65	22.65	22.65
Women	21.65	21.65	21.65	21.65
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	1.00	1.00	1.00	1.00
Casual Positions	2.84	2.84	2.84	2.84
Women	2.84	2.84	2.84	2.84
Men	-	-	-	-
Vacant positions	-	-	-	-
Total Directorate of Corporate & Community Services	42.24	42.24	42.24	42.24
Directorate of Infrastructure Development & Works				
Permanent - Full time	61.20	61.20	61.20	61.20
Women	8.20	8.20	8.20	8.20
Men	47.00	47.00	47.00	47.00
Persons of self-described gender	-	-	-	-
Vacant positions	6.00	6.00	6.00	6.00
New positions	-	-	-	-
Permanent - Part time	12.99	12.99	12.99	12.99
Women	5.09	5.09	5.09	5.09
Men	4.70	4.70	4.70	4.70
Persons of self-described gender	-	-	-	-
Vacant positions	3.20	3.20	3.20	3.20
Casual Positions	1.27	1.27	1.27	1.27
Women	-	-	-	-
Men	1.27	1.27	1.27	1.27
Vacant positions	-	-	-	-
Total Directorate of Infrastructure Development & Works	75.46	75.46	75.46	75.46
Capitalised labour	-	-	-	-
Total staff numbers	119.70	119.70	119.70	119.70

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

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

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

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

The Council has renewed its waste management contract after a comprehensive process of bidding and tendering to make sure that these services are provided to the rate payers at the best value. It is pertinent to mention that the costs of operating this service have significantly increased as our last renewal on this contract was done in pre COVID years. The Council has ensured that minimal impact is passed on to the rate payers while ensuring a sustainable model for the Council.

This will raise total rates and charges for 2024/25 to *\$8.938 million*.

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

	Actual	2023/24	2024/25	Change	%	Projections			Trend
	2022/23	Forecast	Budget			2025/26	2026/27	2027/28	
	\$'000	Actual	\$'000			\$'000	\$'000	\$'000	
General rates*	7,166	7,421	7,643	222	2.99%	7,853	8,050	8,251	8,457
Municipal charge*	474	491	504	13	2.65%	518	531	544	558
Waste management charges	583	700	776	76	10.86%	797	817	838	859
Supplementary rates and rate adjustments	-	15	-	15	-100.00%	-	-	-	-
Interest on rates and charges	19	15	15	-	0.00%	15	16	16	17
Total rates and charges	8,242	8,642	8,938	296	3.43%	9,184	9,413	9,649	9,890

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

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

Type or class of land	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties	0.0011981	0.0012311	2.75%
General rate for rateable commercial properties	0.0011981	0.0012311	2.75%
General rate for rateable industrial properties	0.0011981	0.0012311	2.75%

(* Use CIV or NAV depending on the valuation basis used by the Council)

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

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Residential	359	369	10	2.79%
Rural	7,039	7,249	210	2.98%
Commercial	13	13	-	0.00%
Industrial	10	12	2	20.00%
Total amount to be raised by general rates	7,421	7,643	222	2.99%

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

Type or class of land	2023/24 Number	2024/25 Number	Change Number	%
Residential	1,787	1,771	-16	-0.90%
Rural	2,828	2,839	11	0.39%
Commercial	91	90	-1	-1.10%
Industrial	65	81	16	24.62%
Total number of assessments	4,771	4,781	10	0.21%

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

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

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

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Residential	299,253	299,571	318	0.11%
Rural	5,875,547	5,888,515	12,968	0.22%
Commercial	11,001	11,061	60	0.55%
Industrial	8,243	9,643	1,400	16.98%
Total value of land	6,194,044	6,208,790	14,746	0.24%

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

Type of Charge	Per Rateable Property 2023/24 \$	Per Rateable Property 2024/25 \$	Change \$	%
Municipal	166.00	170.45	4	2.68%

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

Type of Charge	2023/24 \$	2024/25 \$	Change \$	%
Municipal	491	504	13	2.65%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2023/24	2024/25	\$	%
<i>Bin Collection Charge - Urban 120 L</i>	348	383	35	10.06%
<i>Bin Collection Charge - Rural 120 L</i>	374	445	71	18.98%
<i>Bin Collection Charge - Commercial 240 L</i>	458	590	132	28.82%
<i>Bin Collection Charge - Glass 120 L</i>	55	58	3	5.45%

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

Type of Charge	2023/24	2024/25	Change	
	\$	\$	\$	%
<i>Bin Collection Charge - Urban 120 L</i>	466,320	513,220	46,900	10.06%
<i>Bin Collection Charge - Rural 120 L</i>	75,174	89,445	14,271	18.98%
<i>Bin Collection Charge - Commercial 240 L</i>	74,654	96,170	21,516	28.82%
<i>Bin Collection Charge - Glass 120 L</i>	73,700	77,720	4,020	5.45%
Total	689,848	776,555	86,707	12.57%

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

	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
<i>General rates*</i>	7,421	7,643	222	2.99%
<i>Municipal charge*</i>	493	504	11	2.23%
<i>Waste management charges</i>	690	776	86	12.46%
Total Rates and charges	8,604	8,923	319	3.71%

4.1.1(l) Fair Go Rates System Compliance

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

	2023/24	2024/25	2025/26	2026/27	2027/28	Trend
Total Rates	\$ 7,912,804	\$ 8,147,322	\$ 8,371,373	\$ 8,580,658	\$ 8,795,174	Stable
Number of rateable properties	4,771	4,781	4,791	4,791	4,791	Stable
Base Average Rate	\$ 1,658.52	\$ 1,658.50	\$ 1,747.31	\$ 1,791.00	\$ 1,835.77	Stable
Maximum Rate Increase (set by the State Government)	3.50%	2.75%	2.75%	2.50%	2.50%	Stable
Capped Average Rate	\$ 1,658.53	\$ 1,704.11	\$ 1,747.31	\$ 1,791.00	\$ 1,835.77	Stable
Maximum General Rates and Municipal Charges Revenue	\$ 7,912,804	\$ 8,147,322	\$ 8,371,373	\$ 8,580,658	\$ 8,795,174	Stable
Budgeted General Rates and Municipal Charges Revenue	\$ 7,914,804	\$ 8,147,322	\$ 8,147,322	\$ 8,147,322	\$ 8,147,322	Stable
Budgeted Supplementary Rates						
Budgeted Total Rates and Municipal Charges Revenue	\$ 7,914,804	\$ 8,147,322	\$ 8,147,322	\$ 8,147,322	\$ 8,147,322	

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

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

- The making of supplementary valuations (2024/25: estimated \$6.2500 and 2023/24: \$14.746 million)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.2 Statutory fees and fines

	Actual	Forecast	Budget	Change		Projections			Trend
	2022/23	Actual	2024/25	\$'000	%	2025/26	2026/27	2027/28	+/o/-
	\$'000	2023/24	\$'000			\$'000	\$'000	\$'000	
Statutory fees and fines	156	88	99	11	12.50%	97	99	99	+
Total statutory fees and fines	156	88	99	11	12.50%	97	99	99	

4.1.3 User fees

	Actual	Forecast	Budget	Change		Projections			Trend
	2022/23	Actual	2024/25	\$'000	%	2025/26	2026/27	2027/28	+/o/-
	\$'000	2023/24	\$'000			\$'000	\$'000	\$'000	
Aged and health services	160	137	138	1	0.73%	138	138	138	+
Council buildings & facilities hire	187	39	91	52	133.33%	96	100	105	+
Child care/children's programs	270	290	300	10	3.45%	321	343	368	+
Waste Management	79	59	60	1	1.69%	66	73	80	+
Total user fees	696	525	589	64	12.19%	621	654	691	+

4.1.4 Grants

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

	Actual 2022/23 \$'000	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
				\$'000	%
Grants were received in respect of the following:					
Summary of grants					
Commonwealth funded grants	15,445	11,102	13,119	2,017	18%
State funded grants	5,539	5,479	4,004 -	1,475	-27%
Total grants received	20,984	16,581	17,123	542	3%
(a) Operating Grants					
Recurrent - Commonwealth Government					
Financial Assistance Grants	8,691	6,783	7,572	789	12%
Aged and disability care services	393	359	419	60	17%
Recurrent - State Government					
Pre School	714	710	725	15	2%
Aged care	168	163	60 -	103	-63%
Youth Services	86	44	85	41	93%
Fire Service Levee Implementation	49	-	45	45	100%
School Crossing Supervisor	7	-	-	-	0%
Community Support	66	-	-	-	0%
Maternal and child health	394	348	381	33	9%
Facilities & Quality	25	-	-	-	0%
Regulatory Services - Public Health	4	6	6	-	0%
Regulatory Services - Local Laws	75	75	75	-	0%
Victorian Apprenticeship Recovery Package (VARP)	-	40	-	40	-100%
Planning - Landcare Facilitator	-	-	87	87	100%
Total recurrent grants	10,672	8,528	9,455	927	11%
Non-recurrent - Commonwealth Government					
Children Week	1	-	-	-	0%
Environmental planning	-	-	-	-	0%
Non-recurrent - State Government					
Community Health	63	-	-	-	0%
Economic Development	137	-	-	-	0%
Waste Management Funding	276	-	-	-	0%
Apsley Netball Tennis Court Upgrade	55	-	-	-	0%
Harrow & District Recreation Reserve	74	-	250	250	100%
Youth Affairs	9	-	-	-	0%
Public Health	20	-	-	-	0%
Records Management	170	-	-	-	0%
West Wimmera Cabins Project	481	1,125	-	1,125	-100%
Council Foods Support Program	500	-	-	-	0%
Infrastructure	2,166	-	-	-	0%
Kaniva Recreation Reserve - Lighting for Oval	-	-	250	250	100%
Kaniva Recreation Reserve Facility Design	-	-	40	40	100%
Operational Roads Maintenance	-	1,273	-	1,273	100%
Total non-recurrent grants	3,952	2,398	540 -	1,858	-77%
Total operating grants	14,624	10,926	9,995 -	931	-9%
(b) Capital Grants					
Recurrent - Commonwealth Government					
Roads to recovery	4,400	1,528	1,528	-	0%
Local Roads & Community Infrastructure Projects	116	1,528	881 -	647	-42%
Recurrent - State Government					
Total recurrent grants	4,516	3,056	2,409 -	647	-21%
Non-recurrent - Commonwealth Government					
Edenhope Lions Park Amenities & Upgrade	-	-	500	500	100%
Kaniva Pool Water Play Splash Park	-	-	500	500	100%
Heavy Vehicle Safety & Productivity Program	1,023	-	1,719	1,719	100%
Edenhope Aerodrome Upgrade	-	135	-	135	-100%
Buildings & Facilities	821	-	-	-	0%
Mooree Rd. Ch. 3400 - Ch. 4560 x 6.2m seal	-	216	-	216	-100%
Mooree Rd. Ch. 7600 - Ch. 9840 x 6.2m seal	-	553	-	553	-100%

Non-recurrent - State Government

Edenhope Rec Reserve - Football Change Rooms	-	-	1,000	1,000	100%
Kaniva All Abilities Upgrade Swimming Pool	-	-	1,000	1,000	100%
Project - West Wimmera Regional Cabins	-	252	-	252	-100%
Project - Edenhope Aerodrome Upgrade	-	220	-	220	-100%
Project - Edenhope Caravan Park Amenities & Landscaping	-	525	-	525	-100%
Project - Edenhope Kinder / Childcare Landscaping	-	65	-	65	-100%
Project - Edenhope Kindergarten Renovation	-	308	-	308	-100%
Project - Edenhope Lions Park Toilet Block & Playground	-	300	-	300	-100%
Project - Lake Wallace Boat Ramp	-	25	-	25	-100%
Total non-recurrent grants	1,844	2,599	4,719	2,120	82%
Total capital grants	6,360	5,655	7,128	1,473	26%
Total Grants	20,984	16,581	17,123	542	0

4.1.5 Contributions

	Actual	Forecast	Budget	Change		Projections			Trend
	2022/23	Actual	2024/25	\$'000	%	2025/26	2026/27	2027/28	+/- +/-
	\$'000	2023/24	\$'000			\$'000	\$'000	\$'000	
Monetary	126	26	264	238	915.38%	70	50	50	-
Non-monetary	-	-	-	-	-	-	-	-	-
Total contributions	126	26	264	238	915.38%	70	50	50	

<Add comments here>

4.1.6 Other income

	Actual	Forecast	Budget	Change		Projections			Trend
	2022/23	Actual	2024/25	\$'000	%	2025/26	2026/27	2027/28	+/- +/-
	\$'000	2023/24	\$'000			\$'000	\$'000	\$'000	
Interest on Investments	301	515	400	- 115	-22.33%	400	400	400	o
Reimbursements - Roadworks	2,251	1,486	1,586	100	6.73%	1,507	1,431	1,360	-
Reimbursements - Other	36	38	30	- 8	-21.05%	30	30	30	o
Insurance / Workcover	101	82	50	- 32	-39.02%	50	50	50	-
Rent	52	12	32	20	166.67%	34	35	37	+
Fuel Tax Refund	21	40	48	8	20.00%	49	50	51	+
Waste Management	-	68	15	- 53	-77.94%	15	15	15	o
Other	189	138	306	168	121.74%	150	140	140	o
Gain on Disposal of Plant / Fleet	-	175	380	205	117.14%	100	100	100	o
Total other income	2,951	2,554	2,847	293	11.47%	2,334	2,252	2,183	

4.1.7 Employee costs

	Actual	Forecast	Budget	Change		Projections			Trend
	2022/23	Actual	2024/25	\$'000	%	2025/26	2026/27	2027/28	+/- +/-
	\$'000	2023/24	\$'000			\$'000	\$'000	\$'000	
Wages and salaries	8,156	8,481	8,514	32.64	0.38%	8,676	8,937	9,205	+
WorkCover	284	292	431	139.45	47.76%	442	453	465	+
Superannuation	1,052	927	1,170	243.23	26.24%	1,199	1,117	1,197	+
Provisions	427	158	-	(158.00)	-100.00%	-	100	100	+
Total employee costs	9,919	9,858	10,115	257.32	2.61%	10,318	10,607	10,966	

4.1.8 Materials and services

	Actual	Forecast	Budget	Change		Projections			Trend
	2022/23	Actual	2024/25	\$'000	%	2025/26	2026/27	2027/28	+/- +/-
	\$'000	2023/24	\$'000			\$'000	\$'000	\$'000	
Contract Payments	4,994	6,275	7,570	1,295	20.64%	7,729	7,922	8,121	+
Plant and Equipment Maintenance	343	603	650	47	7.79%	670	690	710	+
Utilities	298	453	463	10	2.21%	477	491	506	+
Office Administration	55	57	59	2	3.51%	61	63	64	+
Information Technology	489	640	478	- 162	-25.31%	492	507	522	+
Insurance	479	385	1,182	797	207.01%	1,172	1,253	1,290	+
Consultants	650	698	400	- 298	-42.69%	412	424	437	+
Election Costs	-	-	107	107	100.00%	-	-	-	-
Other Materials & Services	1,969	769	376	- 393	-51.11%	387	429	442	+
Total materials and services	9,277	9,880	11,285	1,405	14.22%	11,400	11,779	12,093	

4.1.9 Depreciation

	Actual	Forecast	Budget	Change		Projections			Trend
	2022/23	Actual	2024/25			2025/26	2026/27	2027/28	
	\$'000	2023/24	\$'000	\$'000	%	\$'000	\$'000	\$'000	+/-
Property	1,254	588	644	56	9.52%	660	670	680	+
Plant & equipment	978	723	643	-80	-11.07%	659	670	680	+
Infrastructure	8,429	6,553	6,402	-151	-2.30%	6,722	7,058	7,411	+
Total depreciation	10,661	7,864	7,689	-175	-2.23%	8,041	8,398	8,771	

4.1.10 Amortisation - Intangible assets

	Actual	Forecast	Budget	Change		Projections			Trend
	2022/23	Actual	2024/25			2025/26	2026/27	2027/28	
	\$'000	2023/24	\$'000	\$'000	%	\$'000	\$'000	\$'000	+/-
Intangible assets									
Total amortisation - intangible assets									

4.1.11 Depreciation - Right of use assets

	Actual	Forecast	Budget	Change		Projections			Trend
	2022/23	Actual	2024/25			2025/26	2026/27	2027/28	
	\$'000	2023/24	\$'000	\$'000	%	\$'000	\$'000	\$'000	+/-
Right of use assets									
Total depreciation - right of use assets									

4.1.12 Other expenses

	Actual	Forecast	Budget	Change		Projections			Trend
	2022/23	Actual	2024/25			2025/26	2026/27	2027/28	
	\$'000	2023/24	\$'000	\$'000	%	\$'000	\$'000	\$'000	+/-
Councillors' allowances	184	196	224	28	14.29%	231	238	245	+
Operating Lease Rental	11	15	13	-2	-13.33%	14	14	15	+
Auditors Remuneration - Internal	13	12	15	3	25.00%	16	17	17	+
Auditors Remuneration - Other	73	63	65	2	3.17%	68	72	75	+
Legal Consultants Costs	-	130	108	-22	-16.92%	113	119	125	+
Other	172	163	321	158	96.93%	327	344	361	+
Total other expenses	453	579	746	167	28.84%	769	803	838	

4.2 Balance Sheet

4.2.1 Assets

4.2.1.1 Cash and Cash Equivalents

	Actual 2022/23 \$000	Forecast Actual 2023/24 \$000	Budget 2024/25 \$000	Change \$000	%
Cash and cash equivalents	20,099	18,750	19,688	938	5.00%

4.2.1.2 Trade and Other Receivables

	Actual 2022/23 \$000	Forecast Actual 2023/24 \$000	Budget 2024/25 \$000	Change \$000	%
Trade and other receivables	1,098	1,105	1,110	5	0.45%

4.2.2 Liabilities

4.2.2.1 Trade and other payables

	Actual 2022/23 \$000	Forecast Actual 2023/24 \$000	Budget 2024/25 \$000	Change \$000	%
Trade and other Payables	2,048	2,500	2,600	100	4.00%

4.2.2.2 Provisions

	Actual 2022/23 \$000	Forecast Actual 2023/24 \$000	Budget 2024/25 \$000	Change \$000	%
Provisions	2,435	2,508	2,583	75	3.00%

4.3 Statement of changes in Equity

4.3.1 Reserves

<Add comments detailing movements to and from reserves. If not clearly apparent, comments should explain the purpose of the reserve >

4.3.2 Equity

<Add any relevant comments here>

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000
Net cash flows provided by/used in operating activities	8,099	7,714	8,053	8,507	8,886
Net cash flows provided by/used in trade receivable / trade payables	445	295	160	80	240

4.4.2 Net cash flows provided by/used in investing activities

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000
Net cash flows provided by/used in investing activities	(11,875)	(13,005)	(8,028)	(7,465)	(7,626)

4.5 Capital works program

4.5.1 Summary

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	517	193	- 324	-62.67%
Plant and equipment	1,461	1,100	- 361	-24.71%
Infrastructure	9,731	10,813	1,082	11.12%
Total	11,709	12,106	397	3.39%

	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	193	-	193	-	-	-	-	193	-
Plant and equipment	1,999	60	1,939	-	-	-	391	1,608	-
Infrastructure	10,813	1,220	5,868	3,725	-	6,391	114	4,308	-
Total	13,005	1,280	8,000	3,725	-	6,391	505	6,109	-

4.5.2 Current Budget

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
	-	-	-	-	-	-	-	-	-
Land Improvements									
	-	-	-	-	-	-	-	-	-
Buildings									
Council Owned Houses- Capital Improvements	50	-	50	-	-	-	-	50	-
Goroke Mens Shed external painting	8	-	8	-	-	-	-	8	-
External painting of Kaniva town hall	70	-	70	-	-	-	-	70	-
External painting of Windmill Café	15	-	15	-	-	-	-	15	-
Edenhope Wannan Avenue Directors house Renovation	50	-	50	-	-	-	-	50	-
Building Improvements									
	-	-	-	-	-	-	-	-	-
Leasehold Improvements									
	-	-	-	-	-	-	-	-	-
Heritage buildings									
	-	-	-	-	-	-	-	-	-
TOTAL PROPERTY	193	-	193	-	-	-	-	193	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Caterpillar Grader CAT 12M	550	-	550	-	-	-	110	440	-
Isuzu Crane	340	-	340	-	-	-	50	290	-
Fastrac SD-54 Mower	20	-	20	-	-	-	2	18	-
Hustler 42 Mower	12	-	12	-	-	-	-	12	-
Mobile Fuwl Tanker	18	-	18	-	-	-	-	18	-
Car Trailer	8	-	8	-	-	-	1	7	-
8X5 Trailer	5	-	5	-	-	-	-	5	-
Ford Dual Cab Utility	54	-	54	-	-	-	-	54	-
Ford Dual Cab Utility	54	-	54	-	-	-	-	54	-
Water Jetter	18	-	18	-	-	-	-	18	-
Ute Tipping	60	-	60	-	-	-	-	60	-
Water Truck	330	-	330	-	-	-	-	330	-
Misc Minor Plant	30	-	30	-	-	-	-	30	-
Fleet Vehicles									
Toyota RAV4 - Hybrid GXL AWD	60	-	60	-	-	-	35	25	-
Toyota Hiace Bus	80	-	80	-	-	-	28	52	-
Toyota RAV4 - Hybrid	60	-	60	-	-	-	35	25	-
Toyota RAV4 - Hybrid GXL AWD	60	-	60	-	-	-	35	25	-
Mitsubishi Outlander ES AWD	60	-	60	-	-	-	30	30	-

Hyundai Santa Fe	60	-	60	-	-	-	30	30	-
Mitsubishi Outlander ES AWD	60	60	-	-	-	-	-	60	-
Toyota RAV4 - Hybrid GXL	60	-	60	-	-	-	35	25	-
Fixtures, Fittings and Furniture	-	-	-	-	-	-	-	-	-
Computers and Telecommunications	-	-	-	-	-	-	-	-	-
Heritage Plant and Equipment	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-
TOTAL PLANT AND EQUIPMENT	1,999	60	1,939	-	-	-	391	1,608	-

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
Kadnook - Connewirricoo Rd. Reconstruction & Widening Ch. 5945 - Ch. 6650 X 6.2M Seal	31	-	31	-	-	-	-	31	-
Goroke Harrow Rd Ch. 6020 - Ch. 6540 X 6.2M Seal	23	-	23	-	-	-	-	23	-
Minimay Francis Rd Ch 6265 - Ch 6645 X 5.2M Seal	14	-	14	-	-	-	-	14	-
Yearinga Rd Ch 2826 - Ch 3651 X 6.0M Seal	35	-	35	-	-	-	-	35	-
South Lillimur Rd Ch 21640 - Ch 22540 X 4.2M Seal	26	-	26	-	-	-	-	26	-
Mooree Rd Ch. 3400 - Ch. 4560 X 6.2M Seal	51	-	51	-	-	-	-	51	-
Mooree Rd Ch. 7600 - Ch. 9840 X 6.2M Seal	99	-	99	-	-	-	-	99	-
Compston St Parking Lane, Barrack To Church St.	3	-	3	-	-	-	-	3	-
Broughton Rd/Miram West Rd Intersection	5	-	5	-	-	-	-	5	-
Mooree Road, Reconstruction And Widening, Ch 4560 - Ch 7600 X 6.2M Seal	1,131	-	566	565	-	904	-	227	-
Kadnook - Connewirricoo Rd., Reconstruction & Widening, Ch. 4350 - Ch. 4710 X 6.2M Seal	320	-	160	160	-	-	-	320	-
Brooks Rd, Reconstruction, Chainage Ch 3000 - Ch 4000 X 4.0M Seal	240	-	240	-	-	240	-	-	-
Goroke Nurcoung, Reconstruction And Widening Ch 1200 - Ch 2600 X 6.2M Seal	521	-	261	260	-	521	-	-	-
South Lillimur Rd Ch 5840 - Ch 8030 X 6.0M Seal	815	-	815	-	-	815	-	-	-
Elizabeth St, Edenhope, Parking Lane Construction, Anne St - Mollison St, South Side	67	-	-	67	-	-	-	67	-
Budjik St, Kaniva, Madden St - Sport St - Design Only	50	-	50	-	-	-	-	50	-
Hawkers & Goodwins Rd Sheeting, Stage 3	90	-	-	90	-	-	-	90	-
Reseals - Councilwide	1,000	-	1,000	-	-	767	-	233	-
Linemarking - Councilwide	20	-	20	-	-	-	-	20	-
Shoulder Resheeting - Councilwide	600	-	600	-	-	-	-	600	-
Resheeting - Councilwide	1,600	-	1,600	-	-	821	-	779	-
Street Lighting - Councilwide	10	10	-	-	-	-	-	10	-
Birmingham Street - Design & Planning	25	-	25	-	-	-	-	25	-
	-	-	-	-	-	-	-	-	-
Bridges									
Newmans Road Bridge Repairs	60	-	60	-	-	60	-	-	-
Footpaths and Cycleways									
Various Isolated failures as identified in Moloney Report	20	-	20	-	-	-	-	20	-
Compston St, Goroke, Kindergarten (Barrack St) - Church St	46	46	-	-	-	-	-	46	-
Budjik St, Kaniva, Farmers St - Webb St	56	56	-	-	-	-	-	56	-
Elizabeth St, Edenhope, Anne St. - Churchill St	35	35	-	-	-	-	-	35	-
	-	-	-	-	-	-	-	-	-
Drainage									
Minor Culvert Renewals	60	-	60	-	-	-	-	60	-
Kerbs & Channels									

Various Isolated failure replacments as identified in Moloney Report	25	-	25	-	-	-	-	25	-
Dungey St, Kaniva, Budjik - Young St	30	-	30	-	-	-	-	30	-
Recreational, Leisure & Community Facilities									
Kaniva Rec Reserve Oval Lighting	333	-	-	333	-	250	45	38	-
Kaniva All Abilities upgrades at swimming pool (state funding) (pending march council meeting)	1,250	-	-	1,250	-	1,000	-	250	-
Edenhope Lions Park Amentities and upgrade	1,000	-	-	1,000	-	500	-	500	-
Kaniva Splash Park (Water play) (fed funding)	1,000	1,000	-	-	-	500	-	500	-
Kaniva Recreation Reserve Facility Design	53	53	-	-	-	13	-	40	-
Waste Management									
	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes									
<i>Incidental Park Furniture</i>	20	-	20	-	-	-	20	-	-
<i>Dolphin vacuum cleaner & ancillary equipment, Goroke pool</i>	10	10	-	-	-	-	10	-	-
<i>Dolphin vacuum cleaner & ancillary equipment, Edenhope pool</i>	10	10	-	-	-	-	10	-	-
<i>Filter replacement, Goroke swimming pool</i>	29	-	29	-	-	-	29	-	-
Aerodromes									
	-	-	-	-	-	-	-	-	-
Off Street Car Parks									
	-	-	-	-	-	-	-	-	-
Other Infrastructure									
	-	-	-	-	-	-	-	-	-
TOTAL INFRASTRUCTURE	10,813	1,220	5,868	3,725	-	6,391	114	4,308	-
TOTAL NEW CAPITAL WORKS	13,005	1,280	8,000	3,725	-	6,391	505	6,109	-

4.5.3 Works carried forward from the 2023/24 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Land Improvements									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Buildings									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Building Improvements									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Leasehold Improvements									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Heritage buildings									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
TOTAL PROPERTY	-	-	-	-	-	-	-	-	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Fixtures, Fittings and Furniture									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Computers and Telecommunications									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Heritage Plant and Equipment									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Library books									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
TOTAL PLANT AND EQUIPMENT	-	-	-	-	-	-	-	-	-

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Bridges									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Footpaths and Cycleways									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Drainage									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Recreational, Leisure & Community Facilities									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Waste Management									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Aerodromes									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Off Street Car Parks									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
Other Infrastructure									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
TOTAL INFRASTRUCTURE	-	-	-	-	-	-	-	-	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24	-	-	-	-	-	-	-	-	-

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

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	193	-	193	-	-	193	-	-	193	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	193	-	193	-	-	193	-	-	193	-
Total Property	193	-	193	-	-	193	-	-	193	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	600	-	600	-	-	800	-	200	600	-
Fleet Vehicles	500	60	440	-	-	500	-	228	272	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	1,100	60	1,040	-	-	1,300	-	428	872	-
Infrastructure										
Roads	5,751	10	4,599	-	1,142	5,751	4,068	-	1,683	-
Bridges	60	-	60	-	-	60	60	-	-	-
Kerbs & Channels	55	-	55	-	-	55	-	-	55	-
Footpaths and cycleways	157	137	20	-	-	157	-	-	157	-
Drainage	60	-	50	-	10	60	-	-	60	-
Recreational, leisure and community facilities	583	-	-	-	583	583	583	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	69	20	49	-	-	69	-	-	69	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	6,735	167	4,833	-	1,735	6,735	4,711	-	2,024	-
Total Capital Works Expenditure	8,028	227	6,066	-	1,735	8,228	4,711	428	3,089	-

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	198	-	198	-	-	198	-	-	198	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	198	-	198	-	-	198	-	-	198	-
Total Property	198	-	198	-	-	198	-	-	198	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	200	-	200	-	-	600	-	150	450	-
Fleet Vehicles	400	50	350	-	-	525	-	239	286	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	600	50	550	-	-	1,125	-	389	736	-
Infrastructure										
Roads	5,989	11	4,750	-	1,228	5,988	4,749	11	1,228	-
Bridges	63	-	63	-	-	63	63	-	-	-
Kerbs & Channels	58	-	58	-	-	58	-	-	58	-
Footpaths and cycleways	169	147	22	-	-	169	-	-	169	-
Drainage	63	-	53	-	10	63	-	-	63	-
Recreational, leisure and community facilities	250	-	-	-	250	250	250	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	76	22	54	-	-	76	-	-	76	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	6,667	180	4,999	-	1,488	6,667	5,062	11	1,594	-
Total Capital Works Expenditure	7,465	230	5,747	-	1,488	7,989	5,062	400	2,527	-

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	203	-	203	-	-	203	-	-	203	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	203	-	203	-	-	203	-	-	203	-
Total Property	203	-	203	-	-	203	-	-	203	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	150	-	150	-	-	450	-	113	338	-
Fleet Vehicles	350	-	350	-	-	551	-	251	300	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	500	-	500	-	-	1,001	-	364	637	-
Infrastructure										
Roads	6,174	12	4,811	-	1,351	6,173	4,810	12	1,351	-
Bridges	66	-	66	-	-	66	66	-	-	-
Kerbs & Channels	61	-	61	-	-	61	-	-	61	-
Footpaths and cycleways	181	158	23	-	-	181	-	-	181	-
Drainage	65	-	55	-	10	66	-	-	66	-
Recreational, leisure and community facilities	300	-	-	-	300	300	300	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	76	22	54	-	-	76	-	-	76	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	6,923	192	5,070	-	1,661	6,923	5,176	12	1,735	-
Total Capital Works Expenditure	7,626	192	5,773	-	1,661	8,127	5,176	376	2,575	-

6. Schedule of Fees and Charges



**WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2024-25**



Description	Basis	Nature of Fee	GST	2024-25 GST INC
Governance & Administration				
Freedom of Information (FOI)				
FOI Application Fee	Per occasion	Statutory	Non Taxable	
Disabled Persons Permit				
Disabled Persons Permit (3 year permit)	Per permit	Council	Non Taxable	\$0.10
Photocopying				
A4 - black & white - single sided	Per page	Council	Taxable	\$0.30
A4 - black & white - single sided - multiple copies	Per page	Council	Taxable	\$0.25
A4 - black & white - double sided	Per page	Council	Taxable	\$0.40
A4 - black & white - double sided - multiple copies	Per page	Council	Taxable	\$0.35
A3 - black & white - single sided	Per page	Council	Taxable	\$0.50
A3 - black & white - single sided - multiple copies	Per page	Council	Taxable	\$0.45
A3 - black & white - double sided	Per page	Council	Taxable	\$0.70
A3 - black & white - double sided - multiple copies	Per page	Council	Taxable	\$0.65
A4 - colour	Per page	Council	Taxable	\$1.00
A3 - colour	Per page	Council	Taxable	\$1.50
A1/A0 - Black & White Plan	Per page	Council	Taxable	\$20.00
A1/A0 - Colour Plan	Per page	Council	Taxable	\$25.00
A1/A0 - Full colour/greyscale image	Per page	Council	Taxable	\$30.00
Council Hire & Facilities				
Community Bus				
Hire Fee (Community Group only)	Per kilometre	Council	Taxable	\$0.80
<i>Note: Fuel at cost of hirer; bus must be returned with full tank of fuel. Hirers to be charged per km based on where the bus is located at that time and to be charged from pick up point.</i>				
Kaniva Caravan Park Fees				
Powered Site				
Occupied - per night	Per site	Council	Taxable	\$30.00
Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$140.00
Additional persons 6yrs & over	Per site	Council	Taxable	\$5.00
Unpowered Site				
Occupied - per night	Per site	Council	Taxable	\$20.00
Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$86.00
Additional persons 6yrs & over	Per site	Council	Taxable	\$5.00
Unoccupied - no tenants				
Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$55.00
Two Bedroom deluxe accessible cabin (wheelchair friendly) (based on two people per cabin - maximum sleeps five) - minimum two night stay				
	Per night	Council	Taxable	\$165.00
Additional persons (adult & children)	Per night	Council	Taxable	\$10.00
Three Bedroom deluxe family cabin (based on two people per cabin - maximum sleeps eight) - minimum two night stay				
	Per night	Council	Taxable	\$185.00
Additional persons (adult & children)	Per night	Council	Taxable	\$10.00
Edenhope Community Centre Hire				
Security deposit for licensed functions (refundable)				
	Per event	Council	Non Taxable	
Insurance - functions with or without alcohol				
	Per event	Council	Taxable	
Sounds System (Audio visual System & microphones) - Bond				
	Per event	Council	Non Taxable	
Community Hire Rates (Edenhope Community Centre)				
Function Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$111.00



WEST WIMMERA SHIRE COUNCIL SCHEDULE OF FEES & CHARGES 2024-25



Description	Basis	Nature of Fee	GST	2024-25 GST INC
Half Day (4 hours)	Per event	Council	Taxable	\$56.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$83.00
Meeting Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$28.00
Half Day (4 hours)	Per event	Council	Taxable	\$17.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$28.00
Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$33.00
Half Day (4 hours)	Per event	Council	Taxable	\$17.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$28.00
Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$31.00
Half Day (4 hours)	Per event	Council	Taxable	\$17.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$28.00
Function Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$144.00
Half Day (4 hours)	Per event	Council	Taxable	\$71.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$111.00
Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$55.00
Half Day (4 hours)	Per event	Council	Taxable	\$28.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$50.00
Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$66.00
Half Day (4 hours)	Per event	Council	Taxable	\$33.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$56.00
Function Room & Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$132.00
Half Day (4 hours)	Per event	Council	Taxable	\$61.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$94.00
Function Room, Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$165.00
Half Day (4 hours)	Per event	Council	Taxable	\$83.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$132.00
Function Room, Meeting Room & Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$155.00
Half Day (4 hours)	Per event	Council	Taxable	\$88.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$121.00
Function Room, Meeting Room, Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$188.00
Half Day (4 hours)	Per event	Council	Taxable	\$121.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$149.00
Commercial Hire Rates (Edenhope Community Centre)				
Function Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$221.00
Half Day (4 hours)	Per event	Council	Taxable	\$111.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$165.00
Meeting Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$55.00
Half Day (4 hours)	Per event	Council	Taxable	\$33.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$55.00
Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$61.00
Half Day (4 hours)	Per event	Council	Taxable	\$33.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$55.00
Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$62.00
Half Day (4 hours)	Per event	Council	Taxable	\$22.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$33.00
Function Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$276.00
Half Day (4 hours)	Per event	Council	Taxable	\$138.00



WEST WIMMERA SHIRE COUNCIL SCHEDULE OF FEES & CHARGES 2024-25



Description	Basis	Nature of Fee	GST	2024-25 GST INC
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$216.00
Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$111.00
Half Day (4 hours)	Per event	Council	Taxable	\$61.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$105.00
Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$132.00
Half Day (4 hours)	Per event	Council	Taxable	\$66.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$112.00
Function Room & Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$271.00
Half Day (4 hours)	Per event	Council	Taxable	\$127.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$193.00
Function Room, Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$327.00
Half Day (4 hours)	Per event	Council	Taxable	\$172.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$271.00
Function Room, Meeting Room & Activity Space				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$315.00
Half Day (4 hours)	Per event	Council	Taxable	\$160.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$249.00
Function Room, Meeting Room, Activity Space & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$376.00
Half Day (4 hours)	Per event	Council	Taxable	\$193.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$304.00
Kaniva Hall Hire				
Security deposit for licensed functions (refundable)	Per event	Council	Non Taxable	\$111.00
Insurance - functions with or without alcohol	Per event	Council	Taxable	
Sound System (PA System & microphones) - Bond	Per event	Council	Non Taxable	\$100.00
Community Hire Rates (Kaniva Hall)				
Function Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$111.00
Half Day (4 hours)	Per event	Council	Taxable	\$56.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$83.00
Meeting Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$28.00
Half Day (4 hours)	Per event	Council	Taxable	\$17.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$28.00
Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$33.00
Half Day (4 hours)	Per event	Council	Taxable	\$17.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$28.00
Function Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$139.00
Half Day (4 hours)	Per event	Council	Taxable	\$66.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$105.00
Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$56.00
Half Day (4 hours)	Per event	Council	Taxable	\$28.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$50.00
Function Room, Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$165.00
Half Day (4 hours)	Per event	Council	Taxable	\$83.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$132.00
Commercial Hire Rates (Kaniva Hall)				
Function Room				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$221.00
Half Day (4 hours)	Per event	Council	Taxable	\$111.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$165.00
Meeting Room				



WEST WIMMERA SHIRE COUNCIL SCHEDULE OF FEES & CHARGES 2024-25



Description	Basis	Nature of Fee	GST	2024-25 GST INC
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$55.00
Half Day (4 hours)	Per event	Council	Taxable	\$33.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$55.00
Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$61.00
Half Day (4 hours)	Per event	Council	Taxable	\$33.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$55.00
Function Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$276.00
Half Day (4 hours)	Per event	Council	Taxable	\$138.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$216.00
Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$111.00
Half Day (4 hours)	Per event	Council	Taxable	\$61.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$105.00
Function Room, Meeting Room & Kitchen				
Full Day 8am - 5pm (9 hours)	Per event	Council	Taxable	\$327.00
Half Day (4 hours)	Per event	Council	Taxable	\$172.00
Evening 5pm - Midnight (7 hours)	Per event	Council	Taxable	\$271.00
Council occupancy charges for individual rental agreements are as per the individual agreements. These are available on request from Council.				
Local Laws				
Animal Registration Fees				
<i>Maximum Fee applicable to dogs and cats under Domestic Animals Act 1994</i>				
Category A - Maximum Fee	Annual fee per animal	Statutory	Non Taxable	\$130.00
Category B - Maximum Fee Pensioner	Annual fee per animal	Statutory	Non Taxable	\$65.00
Category C - Reduced Fee	Annual fee per animal	Statutory	Non Taxable	\$45.00
Category C - Reduced Fee Pensioner	Annual fee per animal	Statutory	Non Taxable	\$23.00
Dangerous/Menacing dog registration fee	Per animal	Statutory	Non Taxable	\$230.00
Pound Fees				
Pound Release Fees	Per occasion	Council	Taxable	\$55.00
Pound Release Fees Registered dog/cat - within 12 months from first impoundment	Per occasion	Council	Taxable	\$78.00
Subsequent Pound Release Fee per cat/dog	Per occasion	Council	Taxable	\$115.00
Daily Food Fee				
Dogs and Cats	Per animal per day	Council	Taxable	\$15.00
Livestock - Small Animal (sheep or equivalent)	Per animal per day	Council	Taxable	\$15.00
Livestock - Large Animal (cow or equivalent)	Per animal per day	Council	Taxable	\$20.00
Surrendered Animals				
Registered				No Charge
Unregistered	Per animal	Council	Non Taxable	\$65.00
Feral Cat				No Charge
Roadside Grazing of livestock	No charge			No Charge
Mobile Vendor on Council controlled land permit one off visit	per occurrence	Council	Non Taxable	\$40.00
Mobile Vendor on Council controlled land permit Annual fee	Annual	Council	Non Taxable	\$475.00
Local Law Permit - excess animal numbers, alcohol permit for hotels for consumption of alcohol outside of hotel	Yearly	Council	Non Taxable	\$70.00
stall as part of organised event				No Charge
Breach of a notice to comply	Per occasion	Council	Non Taxable	\$185.00
Health Registration Fees				
<i>Charge classes are as defined under the Food Act 1984</i>				
Class 1 Registration - (Hospitals/aged care/child care)	Annual fee	Council	Non Taxable	\$332.00
Class 2 Registration - (Restaurants/cafes/prep of food)	Annual fee	Council	Non Taxable	\$275.00
Class 3 Registration - (Low risk food prep/package food)	Annual fee	Council	Non Taxable	\$189.00



WEST WIMMERA SHIRE COUNCIL SCHEDULE OF FEES & CHARGES 2024-25



Description	Basis	Nature of Fee	GST	2024-25 GST INC
Class 4 Registration - (Newsagents)				No Charge
Fee for limited operation (operate less than 3 days or under 25 hours per week)	Annual fee	Council	Non Taxable	50% of full fee
Fee for full operations of Club or Community Organisation	Annual fee	Council	Non Taxable	50% of full fee
Fee for temporary Food Permit:				
Community Group - up to 2 events p.a.				No Charge
Community Group - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$35.00
General Food Business - up to 2 events p.a. (per event charge)	Annual fee	Council	Non Taxable	\$26.00
General Food Business - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$72.00
General Food Business - more than 12 events per year	Annual Fee	Council	Non Taxable	50% of class 2/3 full fee
Penalty for late payment of Health Registration fees	Per occasion	Council	Non Taxable	50% of invoice
On-site wastewater management systems (OWMS) permits				
Construct, install or alter OWMS	Per application	Council	Non Taxable	\$377.00
Minor alteration to OWMS	Per application	Council	Non Taxable	Prescribed fee
Transfer a permit	Per application	Council	Non Taxable	Prescribed Fee
Amend a permit	Per application	Council	Non Taxable	Prescribed Fee
Renew a permit	Per application	Council	Non Taxable	Prescribed Fee
Exemption	Per application	Council	Non Taxable	
Public Health and Accommodation Businesses				
Caravan park registration - less than 25 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Prescribed fee
Caravan park registration 26-50 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Prescribed fee
Caravan park registration 51-100 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Prescribed fee
Caravan park transfer of proprietor	Per instance	Statutory Fee	Non Taxable	Prescribed fee
Public Aquatic Facilities	3 yearly fee	Council	Non Taxable	\$310.00
Prescribed Accommodation	Annual fee	Council	Non Taxable	\$305.00
Hair & Beauty premises	Annual fee	Council	Non Taxable	\$195.00
Transfer of registration (only for prescribed accommodation/hairdressing/beauty - not applicable to food businesses)	Per occasion	Council	Non Taxable	50% of full fee
Planning Fees				
Applications for Permits (Regulation 7)				
Class 1 Change or allow a new use of the land		Statutory	Non Taxable	Prescribed fee
To develop land, or to use and develop land for a single dwelling per lot, or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of the development is :				
Class 2 up to \$10,000		Statutory	Non Taxable	Prescribed fee
Class 3 \$10,000 to \$100,000		Statutory	Non Taxable	Prescribed fee
Class 4 \$100,000 to \$500,000		Statutory	Non Taxable	Prescribed fee
Class 5 \$500,000 to \$1 million		Statutory	Non Taxable	Prescribed fee
Class 6 \$1 million to \$2 million		Statutory	Non Taxable	Prescribed fee
A permit that is subject of a VicSmart application if the estimated cost of development is:				
Class 7 Up to \$10,000		Statutory	Non Taxable	Prescribed fee
Class 8 More than \$10,000		Statutory	Non Taxable	Prescribed fee
Class 9 VicSmart application to subdivide or consolidate land		Statutory	Non Taxable	Prescribed fee
To develop land if the estimated cost of the development is:				
Class 10 Up to \$100,000		Statutory	Non Taxable	Prescribed fee
Class 10 Up to \$100,000 Native Vegetation Removal Only		Statutory	Non Taxable	Prescribed fee
Class 11 \$100,000 to \$1 million		Statutory	Non Taxable	Prescribed fee
Class 12 \$1 million to \$5 million		Statutory	Non Taxable	Prescribed fee
Class 13 \$5 million to \$15 million		Statutory	Non Taxable	Prescribed fee
Class 14 \$15 million to \$50 million		Statutory	Non Taxable	Prescribed fee
Class 15 More than \$50 million (to be charged at 50% until 13/10/2017)		Statutory	Non Taxable	Prescribed fee
Class 16 Subdivide an existing building		Statutory	Non Taxable	Prescribed fee
Class 17 Subdivide land into 2 lots		Statutory	Non Taxable	Prescribed fee
Class 18 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots		Statutory	Non Taxable	Prescribed fee
Class 19 To subdivide land (\$1,241 for each 100 lots created)		Statutory	Non Taxable	Prescribed fee
Class 20 To create or vary or remove a restriction within the meaning of the Subdivision Act 1988; or to create or move a Right of Way; or to create, vary or remove an easement other than a right of way; or to vary or remove a condition of the nature of an easement other than a right of way in a Crown grant.				Prescribed fee
Class 21 A permit not otherwise provided for in this Regulation				Prescribed fee



WEST WIMMERA SHIRE COUNCIL SCHEDULE OF FEES & CHARGES 2024-25



Description	Basis	Nature of Fee	GST	2024-25 GST INC
Permit Applications for more than one Class				
1. An application for more than one class of permit set out in the above table; 2. An application to amend a permit in more than one class set out in the above table;	made; and 50% of each of the other fees which would have applied if separate applications were made.			
Amendments to Planning Schemes				
Stage 1 a) Considering a request to amend a planning scheme; and notice of the amendment; and which do not seek to change the amendment; and d) If applicable, abandoning the amendment.	b) Exhibition and c) Considering any submissions	Statutory	Non Taxable	Prescribed fee
Stage 2 a) Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel		Statutory	Non Taxable	Prescribed fee
i) Up to 10 Submissions		Statutory	Non Taxable	Prescribed fee
ii) 11 to 20 submissions		Statutory	Non Taxable	Prescribed fee
iii) More than 20 submissions		Statutory	Non Taxable	Prescribed fee
Stage 3 a) Adopting an amendment or a part of an amendment; and b) submitting the amendment for approval by the Minister; and c) giving notice of the approval of the amendment		Statutory	Non Taxable	Prescribed fee
Stage 4 a) Consideration by the Minister of a request to approve the amendment; and b) Giving notice of approval of an amendment		Statutory	Non Taxable	Prescribed fee
Building Fees				
Extension, Alterations				
Up to \$5,000	Per application	Council	Taxable	\$565.00
Value of Works \$5,001 - \$10,000	Per application	Council	Taxable	\$765.00
Value of Works \$10,001 - \$20,000	Per application	Council	Taxable	\$1,000.00
Value of Works \$20,001 - \$50,000	Per application	Council	Taxable	\$1,440.00
Value of Works \$50,001 - \$100,000	Per application	Council	Taxable	\$1,920.00
Value of Works \$100,001 - \$150,000	Per application	Council	Taxable	\$2,220.00
Value of Works \$150,001 - \$200,000	Per application	Council	Taxable	\$2,610.00
Value of Works \$200,001 - \$250,000*	Per application	Council	Taxable	\$2,930.00
Value of Works \$250,001 - \$300,000*	Per application	Council	Taxable	\$3,290.00
Value of Works \$300,001 - \$350,000*	Per application	Council	Taxable	\$3,730.00
Value of Works > \$350,000*	Per application	Council	Taxable	\$3,950.00
* Includes partial compliance				
* Protection works additional \$822				
* Performance solutions additional \$1,030.00 (up to 2, more than 2 to be negotiated)				
* Includes four (4) mandatory inspections. Additional inspections \$195 each				
New Dwellings, Re-erection/Re-siting				
Value of Works Up to \$200,000	Per application	Council	Taxable	\$2,930.00
Value of Works \$200,001 - \$250,000*	Per application	Council	Taxable	\$3,380.00
Value of Works \$250,001 - \$350,000*	Per application	Council	Taxable	\$3,660.00
Value of Works >\$350,000*	Per application	Council	Taxable	\$3,740.00
* Protection works additional \$822				
* Performance solutions additional \$1,030.00 (up to 2, more than 2 to be negotiated)				
* Includes four (4) mandatory inspections - additional inspections \$195 each				
Miscellaneous - Building Permits				
Garage, Car Port, Shed, Patio, Verandah, Pergola	Per application	Council	Taxable	\$890.00
Swimming Pool (fence alterations only)	Per application	Council	Taxable	\$372.00
Swimming Pool (new fence only)	Per application	Council	Taxable	\$660.00
Swimming Pool and All Fences	Per application	Council	Taxable	\$845.00
Restumping (work must be performed by Registered Builder)	Per application	Council	Taxable	\$905.00
Demolish / Remove Building - Domestic (shed / house)	Per application	Council	Taxable	\$812.00
Demolish / Remove Building - Commercial	Per application	Council	Taxable	\$853.00
Commercial Building Work (Class 2-9) - Building Permits				
New Building, Extension, Alterations				
Value of Works Up to \$10,000	Per application	Council	Taxable	\$965.00
Value of Works \$10,001 - \$50,000	Per application	Council	Taxable	\$1,390.00
Value of Works \$50,001 - \$100,000	Per application	Council	Taxable	\$2,060.00
Value of Works \$100,001 - \$150,000	Per application	Council	Taxable	\$2,550.00
Value of Works \$150,001 - \$200,000	Per application	Council	Taxable	\$2,900.00
Value of Works \$200,001 - \$250,000*	Per application	Council	Taxable	\$3,400.00
Value of Works \$250,001 - \$300,000*	Per application	Council	Taxable	\$3,930.00
Value of Works \$300,001 - \$500,000*	Per application	Council	Taxable	\$4,470.00
Value of Works > \$500,000 or (negotiated with Council)	Per application	Council	Taxable	\$ value of works / 50
* Includes partial compliance				
* Protection works additional \$822				
* Performance solutions additional \$1,030.00 (up to 2, more than 2 to be negotiated)				
* Includes four (4) mandatory inspections - additional inspections \$195 each				



WEST WIMMERA SHIRE COUNCIL SCHEDULE OF FEES & CHARGES 2024-25



Description	Basis	Nature of Fee	GST	2024-25 GST INC
Community Group (Not-for Profit) Building Works - Building Permits				
(Discount on Permit fees only. State Government Levy still applies)	Per application	Council	Taxable	Fees negotiated
Levies / Bonds				
Building Administration Fund Levy (State Levy) <i>(Applies to all building work over \$10,000)</i>	Per application	Statutory	Non Taxable	(value of work x 0.00128)
Bond / Guarantee for Re-erection of buildings	Per application	Statutory	Taxable	The lesser of the cost of the building work or \$10,000
Council Infrastructure (Asset) Protection Deposit	Per application	Council	Taxable	\$720.00
Inspections				
Additional Mandatory Inspections	Per occasion	Council	Taxable	\$195.00
Compliance Inspection	Per occasion	Council	Taxable	\$195.00
Compliance Inspections of Swimming Pool and Spa Barriers				
First Inspection	Per occasion	Council	Taxable	\$310.00
Re-inspection	Per occasion	Council	Taxable	\$195.00
* Includes compliance certificate - FORM 23 or FORM 24 (non-compliance)				
* Excludes prescribed lodgements fees				
Swimming Pools and Spas (lodgement fees)				
Swimming Pool / Spa registration fee	Per occasion	Statutory	Non Taxable	Prescribed fee - 2.15 fee units
Swimming Pool / Spa records search determination fee	Per occasion	Statutory	Non Taxable	Prescribed fee - 3.19 fee units
Lodging a certificate of pool and spa barrier non-compliance	Per occasion	Statutory	Non Taxable	Prescribed fee - 26 fee units
Lodging a certificate of pool and spa barrier compliance	Per occasion	Statutory	Non Taxable	Prescribed fee - 1.38 fee units
Pool/Spa Failure to Register - Construction before 1 November 2020	Per occasion	Statutory	Non Taxable	Prescribed fee - 2 penalty units
Pool/Spa Failure to Register - Construction on or after 1 November 2020	Per occasion	Statutory	Non Taxable	Prescribed fee - 2 penalty units
Relocatable Pool/Spa Failure to Register	Per occasion	Statutory	Non Taxable	Prescribed fee - 2 penalty units
Pool/Spa Failure to register after notice given	Per occasion	Statutory	Non Taxable	Prescribed fee - 2 penalty units
Pool/Spa Failure to pay at lodgement of Cert of Compliance	Per occasion	Statutory	Non Taxable	Prescribed fee - 2 penalty units
Pool/Spa Failure to lodge Cert of Compliance after alteration	Per occasion	Statutory	Non Taxable	Prescribed fee - 2 penalty units
Pool/Spa Failure to lodge Cert of Compliance	Per occasion	Statutory	Non Taxable	Prescribed fee - 2 penalty units
Pool/Spa Failure to pay lodgment fee - Cert of Non Compliance	Per occasion	Statutory	Non Taxable	Prescribed fee - 2 penalty units
Report and Consent				
Application for report and consent - Siting	Per Regulation	Statutory	Non Taxable	Prescribed fee - 19.61 fee units
Application for report and consent - Projections	Per Regulation	Statutory	Non Taxable	Prescribed fee - 19.61 fee units
Application for report and consent - Protection of public	Per Regulation	Statutory	Non Taxable	Prescribed fee - 19.9 fee units
Application for report and consent - Building above or below certain public facilities	Per Regulation	Statutory	Non Taxable	Prescribed fee - 19.61 fee units
Application for report and consent - Septic systems	Per occasion	Statutory	Non Taxable	Prescribed fee - 19.61 fee units
Application for report and consent - To build over an easement vested in Council	Per occasion	Statutory	Non Taxable	Prescribed fee - 19.61 fee units
Application for report of Council - Location of point of stormwater discharge (LPOD)	Per occasion	Statutory	Non Taxable	Prescribed fee - 9.77 fee units
Application for report and consent - Flood prone	Per occasion	Statutory	Non Taxable	Prescribed fee - 19.61 fee units
Application for report and consent - Demolition of building	Per occasion	Statutory	Non Taxable	Prescribed fee - 5.75 fee units
Request for Information				
Property Information Requests (Regulation 51(1), 51(2) and 51(3))	Per occasion	Statutory	Non Taxable	Prescribed fee - 3.19 fee units
Request for Professional Advice/Consultation - per hour	Per occasion	Council	Taxable	\$175.00
File Retrieval / Search				
File Retrieval – Minor Document <i>(for example, Copy of Building / Occupancy Permit/ Plans)</i>	Per occasion	Council	Taxable	\$49.00
File Retrieval / Search <i>(for example, Permit History)</i>	Per occasion	Council	Taxable	\$124.00
Amended Building Permit				
Amended Building Permit - Minor Alterations	Per occasion	Council	Taxable	\$180.00
Amended Building Permit - Major Alterations	Per occasion	Council	Taxable	\$290.00
Time Extension – Building Permit <i>(first request)</i>	Per occasion	Council	Taxable	\$300.00
Time Extension – Building Permit <i>(second request)</i>	Per occasion	Council	Taxable	\$340.00
Time Extension – Building Permit <i>(third request)</i>	Per occasion	Council	Taxable	\$386.00
Refunds				
Withdrawn Application – Permit Lodged Not Yet Assessed	Per occasion	Council	Taxable	\$370.00
Withdrawn Application – Permit Lodged Not Yet Issued	Per occasion	Council	Taxable	40% of fees (minimum \$500)
Permit Cancellation – After Permit Issued	Per occasion	Council	Taxable	Permit Fees Retained
<i>(Refund only for inspections not carried out based on inspection fees at time of cancellation)</i>				
Permit Cancellation – After Permit Expired	Per occasion	Council	Taxable	No Refund
Lodgement Fee				



WEST WIMMERA SHIRE COUNCIL SCHEDULE OF FEES & CHARGES 2024-25



Description	Basis	Nature of Fee	GST	2024-25 GST INC
Lodgement fee for Private Building Surveyors <i>(Submission of Section 30, and 73)</i>	Per occasion	Stutory	Non Taxable	Prescribed fee - 8.23 fee units
Place of Public Entertainment (POPE) Occupancy Permit	Per occasion	Council	Taxable	\$411.00
Temporary Siting Approval or Temporary Structure Inspection	Per occasion	Council	Taxable	\$267.20
Entertainment / Event Consideration, Notification, and Approval - No Permit Required	Per occasion	Council	Taxable	\$25.00
<i>Note: All fees may be negotiated based on volume and economies of scale and scope.</i>				
Waste & Recycling				
Transfer Station Fees				
Green Waste				
Per cubic metre (level 6 x 4 trailer/ute load)	Per cubic metre	Council	Taxable	\$15.00
Car boot load	Per load	Council	Taxable	\$6.00
Contaminated Green Waste per cubic metre	Per cubic metre	Council	Taxable	\$35.00
Hard Waste				
Per cubic metre (level 6 x 4 trailer/ute load)	Per cubic metre	Council	Taxable	\$35.00
Car boot load	Per load	Council	Taxable	\$18.00
General household waste - 120 litre bin	Per item	Council	Taxable	\$18.00
General household waste - 240 litre bin	Per item	Council	Taxable	\$25.00
Tyres				
Light - tyre only	Per item	Council	Taxable	\$8.00
Light - with rim	Per item	Council	Taxable	\$16.00
Medium - tyre only	Per item	Council	Taxable	\$16.00
Medium - with rim	Per item	Council	Taxable	\$30.00
Heavy - tyre only	Per item	Council	Taxable	\$35.00
Heavy - with rim	Per item	Council	Taxable	\$70.00
Tractor - up to 1.5m diameter tyre only	Per item	Council	Taxable	\$145.00
Tractor - over 1.5m diameter tyre only	Per item	Council	Taxable	\$290.00
Tractor - over 1.5m diameter with rim	Per item	Council	Taxable	\$370.00
Loads Concrete/Builders Rubble etc	Per cubic metre	Council	Taxable	\$50.00
Clean concrete	Per cubic metre	Council	Taxable	\$50.00
Recyclables (if sorted)	Per load	Council		
Mattresses/Couches	Per item	Council	Taxable	\$40.00
Prescribed waste (Asbestos - must be wrapped)	Per 10m ²	Council	Taxable	\$20.00
E-Waste	Per item	Council	Taxable	\$2.00
E-Waste - Screens	Per item	Council	Taxable	\$5.00
Kerbside Waste Collection Service				
Urban 120 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$383.00
Rural 120 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$445.00
Commercial 240 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$590.00
Glass 120L	Yearly Fee	Council	Non Taxable	\$58.00
Replacement Bins				
120 litre bin	Per bin	Council	Taxable	\$60.00
240 litre bin	Per bin	Council	Taxable	\$95.00
Recycling Bins - Standard	Per bin	Council	Taxable	\$50.00