



# 2024/25 BUDGET

Live | Work | Invest | Visit







## **ACKNOWLEDGEMENT OF COUNTRY**

Northern Grampians Shire Council acknowledges the Traditional Custodians of the lands throughout the Northern Grampians Shire and pays our respects to their Elders, past, present, and emerging.



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# Message from the Mayor



**My fellow councillors and I are pleased to present the Northern Grampians Shire Council Budget for the 2024-25 financial year.**

**Cr Rob Haswell**  
Northern Grampians Shire Council Mayor

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This year's budget will act as the financial pathway we take to deliver the goals highlighted within our 2021-25 Council Plan and I encourage you to explore the initiatives outlined within.

You will find that we have carefully considered our options to ensure that we maintain quality services in the face of inflation and persist in our efforts to operate within the constraints of the rate cap.

The effort invested in the pursuit of our community driven goals and strategies slowly but surely ensures the actualization of the Community Vision 2041.

We will continue with our shire-wide road upgrades and key works within major projects. This year we look forward to moving ahead with major projects such as the Navarre Recreation Reserve Amenity and Facility Upgrades and the continuation of the Great Western Football and Netball Clubroom Upgrade.

We have been and will continue to be focused on working closely with local, regional, state,

and private partners to identify emerging opportunities to address housing and workforce challenges to boost economic development in the shire.

Two years ago, we introduced floating differentials to smooth out rates shock in the shire due to disproportionate valuation movements between rating categories and we now introduce the third phase of this four-year plan to return the proportion of rates paid by each property type to historical levels.

The municipal charge has been reduced in line with the rating strategy and new projects and service expansion proposals have been kept to a minimum, allowing us to focus on ongoing investment in quality parks and open spaces, asset management planning, and improvements in maintenance practice.

We are optimistic and continue to work toward a sustainable and carefully considered future, designed to ensure that we can continue to ensure the quality infrastructure and services remain the hallmark of Northern Grampians Shire.



# Our shire at a glance

NORTHERN GRAMPIANS SHIRE - APPROX.

**5,918**

sq. kms

**11,864**

residents

**3,370**

kms of local roads

**5,737**

rateable properties

**\$20.9m**

rates and charges revenue

**\$41.9m**

total revenue

**2000+**

ABNs registered

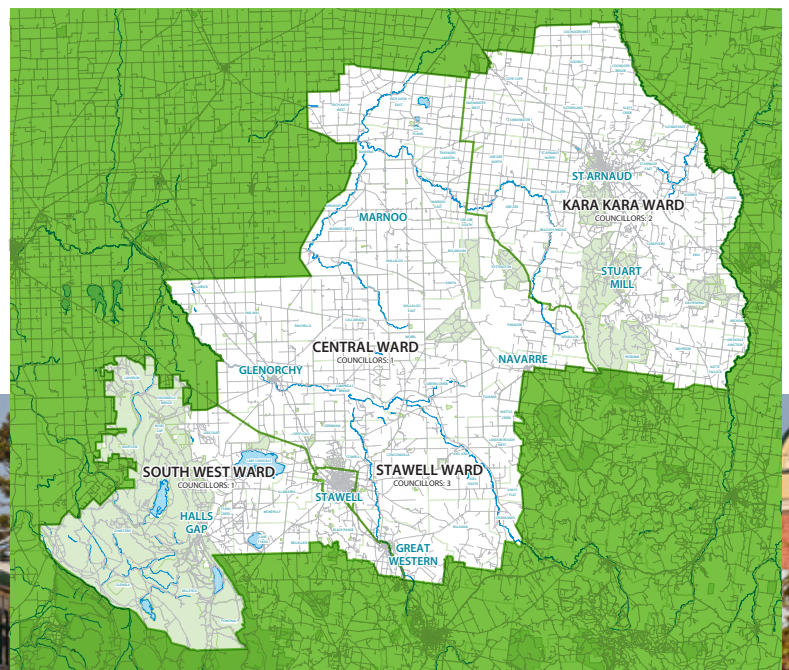
**\$1m+**

tourists annually



## COUNCILLORS L-R

South West Ward: Cr. Trevor Gready. Stawell Ward: Cr. Murray Emerson, Mayor, Cr. Rob Haswell, Cr. Lauren Dempsey. Kara Kara Ward: Cr. Karen Hyslop, Cr. Eddy Ostarsevic PhD. Central Ward: Cr. Kevin Erwin.



Featuring some of the world's most spectacular natural scenery bolstered by a wealth of cultural heritage, the Northern Grampians Shire has established an exceptional reputation as the ideal place to live, work, invest and visit.



# Budget overview



## External influences

In preparing the 2024/25 budget, external influences have been considered, as they are likely to impact the services delivered by the council in the budget period. These include:

- operating within a rate capped environment
- rising inflation and cost of materials
- funding and renewal gaps for assets, infrastructure and services
- impact of a changing and ageing demographic and the need to respond with increased staff resources to meet emerging demands.

## Internal influences

In addition to the external influences, there are a number of internal influences which impacted the preparation of the 2024/25 budget. These include the following:

- council's commitment to reviewing services and to provide sufficient resources to undertake projects and works as articulated in the Council Plan
- salary costs that are impacted by service demands and are to be paid in accordance with the Enterprise Bargaining Agreement (EBA) as well as the impact that the current competition within the labour market is having on our ability to recruit for high-skilled roles
- ongoing investigation of shared services to consider options for a more viable future.



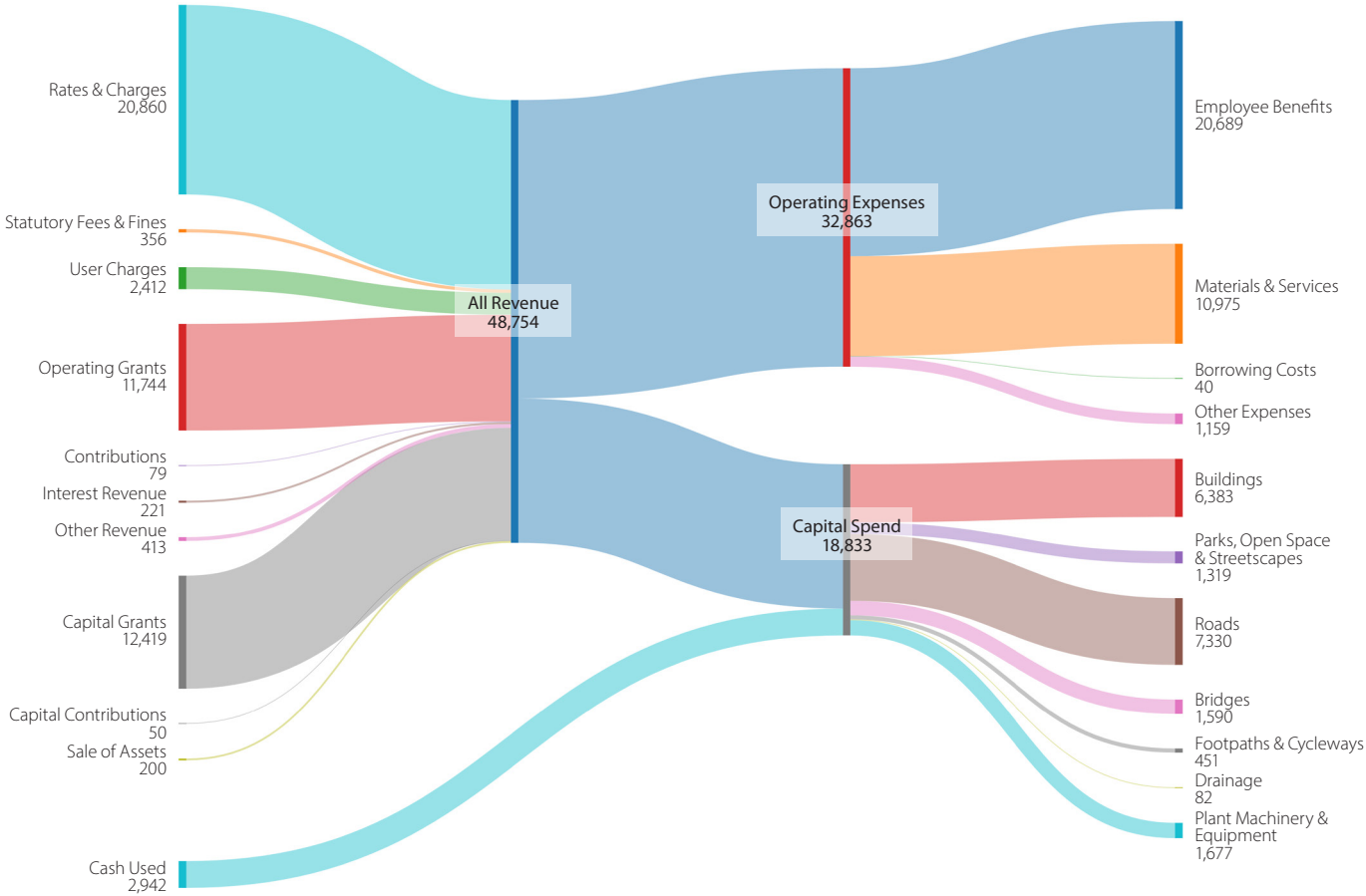


# Budget overview



## What we are spending

## How we are funding it





# Budget highlights



## Rates

### Third phase of Revenue and Rating Plan

Floating differentials were introduced in 2022/23 to smooth out rates shock in the shire due to disproportionate valuation movements between rating categories. This is year three of a four-year plan to return the proportion of rates paid by each property type to historical levels.

## MAJOR PROJECTS



### Great Western Future Plan

Clubroom upgrades.



### Navarre Recreation Reserve

Amenity and facility upgrades.



### Shire-Wide Road Upgrades

Roads, bridges, footpaths, kerbs and B-Double route upgrades.





# What we are planning

## Council Plan

The council's Annual Budget governs the implementation of services, major initiatives and policy and strategy development as set out in its Council Plan. Council must balance income and revenue with expenditure on services, programs, capital works, new initiatives and implementation of strategy whilst maintaining financial sustainability. The financial and operational modelling feeding into the Budget considers the long term implications of decisions by the council.

## Strategic Planning Framework

The council's Annual Budget is linked directly to the implementation of the Council Plan. This is within the provisions of the *Local Government Act 2020* and integrated strategic planning and reporting framework guiding the council in identifying community needs and aspirations over the long term (Vision), medium term (Council Plan), and short term (Annual Budget) and then holding itself accountable (Audited Statements).

COUNCIL PLAN 2021-25 GOALS AND STRATEGIES FOR ACHIEVING OBJECTIVES	
Enhance Lifestyle and Community	<b>ADVANCING EDUCATION</b>
	Support Young People
	<b>IMPROVING CONNECTIVITY</b>
	Develop Partnerships with Other Agencies
	Foster a Safe Community
	Improve Transport Connections
	<b>PROTECTING THE NATURAL ENVIRONMENT</b>
	Protect and Enhance Our Natural and Cultural Environment
	<b>WELLNESS AND WELFARE</b>
	Create an Enriching Place to Live
	Develop Improved Indigenous Relationships
	Ensure Integrated Access to Health and Human Services
Boost Economic Growth	Improve Organisational Effectiveness
	Protect and Enhance Our Heritage Assets
	Support Vulnerable People
	<b>BOOSTING TOURISM</b>
	Ensure quality tourism experience
	<b>BUILDING MORE HOUSING</b>
	Ensure Land Use Policy enables housing investment
	<b>GROWING LOCAL BUSINESSES</b>
	Attract new rural industries
	Attract research and development associations
Attract and retain a skilled workforce	
Providing Sustainable Infrastructure	Encourage commercial investment in the region
	Ensure infrastructure that enables Investment
	Ensure Land Use Policy enables commercial investment
Improve Organisational Effectiveness	Reduce costs of energy on business and impact on climate change
	Support existing business
Providing Sustainable Infrastructure	<b>BEING A BETTER COUNCIL</b>
	Ensure Quality Infrastructure Planning
Improve Organisational Effectiveness	Advocate for Sustainable Infrastructure
	<b>BEING A BETTER COUNCIL</b>
Improve Organisational Effectiveness	Improve Our Organisational Effectiveness

# Leisure Services

The Communities Team operates two council facilities, Stawell Sports and Aquatic Centre and St Arnaud Swimming Pool.

The Stawell Sports and Aquatic Centre (SSAC) operates as a health and wellness complex offering aquatics, gym and sports competitions. The centre facilities include a 15m indoor heated pool, 25m outdoor pool (seasonal), toddler pool (seasonal), water slides (seasonal), squash/ racquetball courts, basketball, volleyball, netball, indoor soccer, badminton, water aerobics, group fitness programs, commercial gym, personal training, active-aging activities, exercise physiology, reformer pilates, Learn To Swim Programs, lifesaving and first aid courses and a small kiosk.

The St Arnaud Swimming Pool operates seasonally throughout the summer months November - March. The pool facilities include a seven-lane, 50-metre solar heated pool, toddlers wading pool, one-metre diving board, three-metre diving board, extensive undercover area and BBQ facilities. This pool is provided free of charge for visitors. During the 2022/23 summer period, SSAC operated a Learn to Swim Program and ran water aerobics classes bringing in a small income to the St Arnaud pool.

## Initiatives 2024/25

Advocate for funding to upgrade both facilities to ensure they meet the needs of the community into the future.

SERVICE COSTS	\$000's
Expense	\$1,305
Income	(\$942)
<b>NET COST</b>	<b>\$363</b>
FUNDED BY	
Untied Grants	(\$110)
Rates Subsidy	(\$253)
<b>TOTAL NET</b>	<b>(\$363)</b>





# Libraries



Northern Grampians Shire Libraries offer various resources to the community, including literacy and learning programs and activities. Council's library service has a current and diverse collection in print, audio visual and digital formats and provides accessible and welcoming spaces for community engagement, lifelong learning, recreation and literacy skills development.

The service has a large collection of over 22,549 physical items and 1,191 digital items. The libraries also run many programs like story time, school groups, book clubs and lots more.

The Stawell Library is open six days a week, for a total of 35 hours, and the St Arnaud Library is open five days a week, for a total of 24 hours.

Northern Grampians Shire Libraries is a part of the Central Highlands Library network, allowing our members access to a collection of over three million items - books, movies, music, audiobooks, newspaper and magazine collections across 27 library services through Libraries Victoria.

Northern Grampians Shire Libraries provide access to:

- Wi-Fi
- PCs
- Printing, scanning, and laminating
- Home library services
- Story time, holiday activity programs
- Book clubs
- Special programs and events
- Visiting authors/presenters
- Device advice
- Space for meetings and group gatherings

The library service also has a library stand in Marnoo that is frequently restocked and operates through an honesty loan system.

## Initiatives 2024/25

- Grow programs to increase participation at both libraries.
- Implement recommendations from Library Review.

<b>SERVICE COSTS</b>	<b>\$000's</b>
Expense	\$502
Income	(\$161)
<b>NET COST</b>	\$341
<b>FUNDED BY</b>	
Untied Grants	(\$104)
Rates Subsidy	(\$237)
<b>TOTAL NET</b>	<b>(\$341)</b>

# Building Maintenance

The council maintains 137 buildings and structures across the shire. This includes office buildings, leisure centres, sporting structures, grandstands, visitor information centres, historical buildings, and major monuments.

The council alters the level of service provided in accordance with the community significance or utilisation of the building or structure. Historical buildings require a higher cost to maintain due to their age or historical limitations.

## Initiatives 2024/25

- Continue to develop a list of buildings that are no longer required by the community and investigate the possible disposal of these buildings.
- Review the management and maintenance requirements of council building assets.



<b>SERVICE COSTS</b>	<b>\$000's</b>
Expense	\$893
Income	\$0
<b>NET COST</b>	<b>\$893</b>
<b>FUNDED BY</b>	
Untied Grants	(\$271)
Rates Subsidy	(\$622)
<b>TOTAL NET</b>	<b>(\$893)</b>



# Council Facilities Support & Public Amenity

## COUNCIL FACILITIES SUPPORT

Facilities across the shire are available for use by community groups under a booking system. Functions held in council buildings include debutante balls, school concerts, performing arts concerts, and private celebrations. The council provides support for these events through officers who manage and coordinate services within these facilities.

### Initiatives 2024/25

- Develop facility checklist.

<b>SERVICE COSTS</b>	<b>\$000's</b>
Expense	\$375
Income	\$0
<b>NET COST</b>	<b>\$375</b>
<b>FUNDED BY</b>	
Untied Grants	(\$114)
Rates Subsidy	(\$261)
<b>TOTAL NET</b>	<b>(\$375)</b>

## PUBLIC AMENITY

The council provides access to public toilets in spaces such as central business districts, parks and gardens, major attractions, and reserves. It also coordinates the ongoing repair and maintenance associated with running the public amenities and building assets.

<b>SERVICE COSTS</b>	<b>\$000's</b>
Expense	\$315
Income	\$0
<b>NET COST</b>	<b>\$315</b>
<b>FUNDED BY</b>	
Untied Grants	(\$96)
Rates Subsidy	(\$219)
<b>TOTAL NET</b>	<b>(\$315)</b>





# Community Development

Community Development work involves enhancing the wellbeing and quality of life of people across different community groups by working closely with them, encouraging ownership of projects, and fostering collaboration and group sustainability.

This work enables and empowers the community to plan, fund, and implement their own initiatives. The team collaborates with community, internal council departments and external organisations to create and strengthen opportunities for the community to pursue their goals.

## Services delivered:

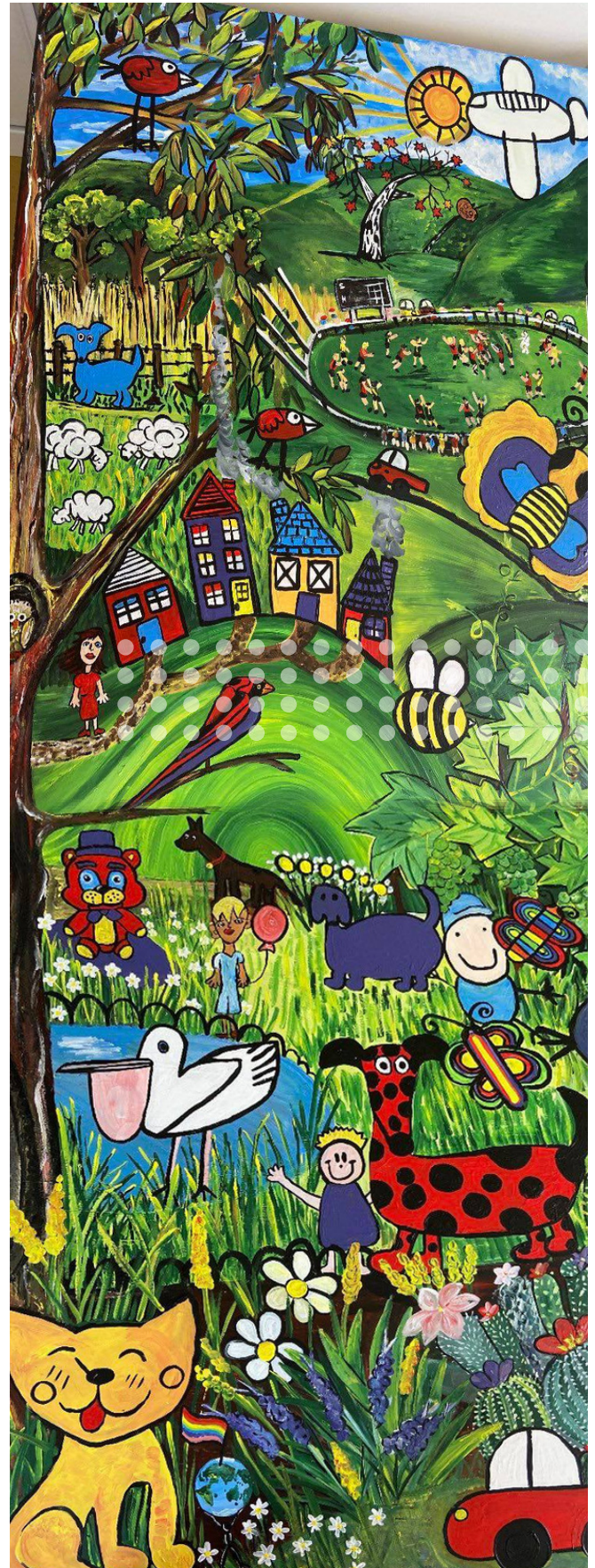
The team prioritises building strong relationships and trust in:

- Arts and culture projects and initiatives
- Integrated community planning and resilience building
- Implementation and administration of grants program
- Community Strengthening Program
- Implementation of the NGSC Multicultural Action Plan.

## Initiatives 2024/25

- Implementation of Arts and Culture Action Plan 2022/25.
- Community Planning redesign and implementation.
- Implementation of Community Strengthening program.
- Development, oversight and administration of community development grants program.
- The Multicultural Action Plan.

SERVICE COSTS	\$000's
Expense	\$1,022
Income	\$0
<b>NET COST</b>	<b>\$1,022</b>
FUNDED BY	
Untied Grants	(\$310)
Rates Subsidy	(\$711)
<b>TOTAL NET</b>	<b>(\$1,022)</b>



# Sport, Recreation & Open Space Planning

The work of the place making team has a Sport and Open Space Planning focus to plan and design community spaces and places and buildings that contribute to the overall liveability of our towns.

Master plans, precinct plans, concept plans, facility and reserve management plans are developed and delivered with the intention to achieve liveability, sustainability, economic, social, health and wellbeing outcomes. This includes creating diverse and enriching places and experiences that will nurture, attract and retain talented, skilled and productive people in our communities.

The team engages the community, through deliberative engagement, to plan and design public spaces and buildings with the community. This service capitalises on the local community's assets, inspiration and potential.

To ensure connectivity with the community, the place makers oversee project control groups and council's recreation advisory groups in Stawell, St Arnaud and Walkers Lake. The team also works closely with the Infrastructure Department during the construction/delivery phase as a key community liaison.

## Services delivered include:

- Manage strategic sport, recreation and open space planning
- Manage sporting facility and public open space master planning and concept design
- Deliver stakeholder engagement activities during the planning and delivering of sporting facility and public open space capital works as project owners
- Oversee council's recreation and conservation reserve advisory groups, including Stawell Recreation Advisory Group, St Arnaud Recreation Advisory Group and Walkers Lake Advisory Group
- Monitor and review funding agreements to capture all relevant milestones and recipient obligations to ensure acquittals, reporting and key submissions are undertaken in a timely manner.

## Initiatives 2024/25

- Implement *Walkers Lake Management Plan (2019-29)* – Access, Tracks and Signage project
- Implement high priority projects in *Stawell North Park Master Plan (2022)*:
  - Pedestrian Access and Playground construction
  - Investigate Athletics Track upgrades
- Detailed design, including community engagement for construction of Navarre Recreation Reserve Facility upgrades
- Detailed design for Great Western Memorial Park Design
- Detailed design for Accessible Fishing Platform and Boardwalk Access
- Detailed design, including community engagement for construction of Stawell Central Park Netball Courts (Stage 1) and Changerooms (Stage 2)
- Project owner management for Great Western Football Netball Clubrooms construction
- Review *St Arnaud Market Square Master Plan (2014)*
  - Senior Children's Playground Design
- Implementation plan for *Open Space and Active Transport Strategy (2023)*
- Implementation plan for *Sport and Active Recreation Strategy (2023)*.

<b>SERVICE COSTS</b>	<b>\$000's</b>
Expense	\$20
Income	\$0
<b>NET COST</b>	<b>\$20</b>
<b>FUNDED BY</b>	
Untied Grants	(\$6)
Rates Subsidy	(\$14)
<b>TOTAL NET</b>	<b>(\$20)</b>



# Strategic Planning



Strategic Planning delivers land use and development plans for our towns and landscapes, identifying issues facing townships and assessing land uses and infrastructure, both existing and for the future.

Township and structure plans and technical investigations, such as heritage studies and urban design strategies, inform actions including Planning Scheme changes, that help to meet current and future community needs.

Actions informed by land use and development plans are aimed at creating the conditions (through infrastructure and the Planning Scheme) required to achieve the community's vision for livability, health and wellbeing, economic, environmental sustainability outcomes, and places for people. The council is empowered to plan for our shire through legislative

responsibility under the *Local Government Act 2020* and the *Planning and Environment Act 1987*. Community engagement is at the heart of Strategic Planning and is supported by robust research and technical investigations.

## Services delivered include:

- Strategic land use, development planning and urban design for key service centers including Stawell, St Arnaud, Halls Gap and Great Western.
- Planning Scheme Review and amendments to implement strategic land use and development planning.
- Heritage planning.
- Formal and informal engagement with the community, enabling participation in strategic planning for the shire.

## Initiatives 2024/25

- Implementation of the *St Arnaud Framework Plan* (2022) in projects and into the Planning Scheme.
- St Arnaud Flood Amendment to be implemented
- Implementation of the *Stawell Structure Plan* (2021) into the Planning Scheme, including the Urban Growth Area.
- Delivery and implementation of a Planning Scheme Review.
- Continued delivery of the Heritage Protection project (Statements of Significance).
- Northern Grampians Infill Housing Project examining pathways to developing housing diversity within the townships to address community needs.

<b>SERVICE COSTS</b>	<b>\$000's</b>
Expense	\$85
Income	\$0
<b>NET COST</b>	<b>\$85</b>
<b>FUNDED BY</b>	
Untied Grants	(\$26)
Rates Subsidy	(\$59)
<b>TOTAL NET</b>	<b>(\$85)</b>

# Statutory Planning

Council is responsible for ensuring statutory services are delivered in line with legislative requirements, particularly those under the *Planning and Environment Act 1987*.

Council's Statutory Planning Team plays a key role in giving effect to the strategic land use direction set out in the Council Plan and Municipal Strategic Statement. The Statutory Planning Team does this by ensuring that land use and development is consistent with the Northern Grampians Planning Scheme and works collaboratively with the Strategic Planning Team to ensure that the scheme reflects the council's strategic direction. The Statutory Planning Team uses the planning scheme as a tool to enable use and development to occur in a way that balances the needs of the economy, environment and community.

The Statutory Planning Team also contributes to the municipality's strategic development through monitoring existing and emerging land use issues for the council's consideration.

The service works collaboratively with the council's Strategic Planning and Economic Development Teams to drive investment in the Northern Grampians Shire through seeking and working with new businesses to develop.

## Initiatives 2024/25

- Improvement of the Greenlight application management software to ensure greater customer satisfaction and the introduction of a self-help service.
- Creating a user friendly, intuitive and informative website for customers looking to lodge planning and building applications.
- Investigating opportunities for infill housing development and subdivision shire wide in collaboration with the Strategic Planning Team.
- Advocating community awareness of second dwelling opportunities across the shire in accordance with recent State Government changes introduced in the Planning Scheme.

<b>SERVICE COSTS</b>	<b>\$000's</b>
Expense	\$666
Income	(\$157)
<b>NET COST</b>	<b>\$509</b>
<b>FUNDED BY</b>	
Untied Grants	(\$155)
Rates Subsidy	(\$354)
<b>TOTAL NET</b>	<b>(\$509)</b>



# Building Control & Emergency Management

## BUILDING CONTROL

The team oversees building legislation, regulates building practices, advises applicants, and provides services to consumers. The building control services provided by the council assist in protecting the community from major risks to life and property and contribute to the sustainability of the shire's built environment. Like Private Building Surveyors, council's Municipal Building Surveyor is also responsible for issuing building permits in the community, an industry continuing to be a highly competitive environment.

### Initiatives 2024/25

- Integrate and streamline building services and application processes through the newly initiated Greenlight application management system in collaboration with the Statutory Planning Team.



SERVICE COSTS	\$000's
Expense	\$572
Income	(\$150)
<b>NET COST</b>	<b>\$422</b>
<b>FUNDED BY</b>	
Untied Grants	(\$128)
Rates Subsidy	(\$294)
<b>TOTAL NET</b>	<b>(\$422)</b>

## EMERGENCY PLANNING

Emergency events are as inevitable as they are unpredictable and the council needs to contribute to building resilient communities. The council's roles and responsibilities in emergency events are legislated under the *Emergency Management Act 1989*, the *Emergency Management Act 2013*, and the *Emergency Management Legislation Amendment Act 2018*.

Council's legislated duties require it to work in partnership with emergency agencies and the community to provide planning, preparation, and response in regard to support and actions required before, during, and after an emergency event. Council is responsible for leading relief and recovery activities at the municipal level.

### Initiatives 2024/25

- Work with at risk communities and key agency partners to improve resilience and preparedness.
- Review fire prevention inspection processes and procedures to ensure improved processes and increased community preparedness.
- In partnership with the Municipal Emergency Management Planning Committee, review the *Municipal Emergency Management Plan* and relevant sub plans in line with requirements under the *Emergency Management Legislation Amendment Act 2018*.
- Continuously improve the capability of council staff in emergency roles through available training programs and opportunities.
- Improve internal emergency planning and processes including communications, emergency relief, municipal coordination, and impact assessment.

SERVICE COSTS	\$000's
Expense	\$219
Income	(\$132)
<b>NET COST</b>	<b>\$86</b>
<b>FUNDED BY</b>	
Untied Grants	(\$26)
Rates Subsidy	(\$60)
<b>TOTAL NET</b>	<b>(\$86)</b>

# Community Safety & Environmental Health



## COMMUNITY SAFETY

Under the *Local Government Act 2020*, the council is empowered to create local laws to help manage public activities and create a safe environment and pleasant place to live.

The Community Safety Team provides for the peace, order and governance of council controlled public places, animal management and parking control, for the safety and enjoyment of the community. This is done through education, prevention and enforcement of council's *General Local Law 2022* and legislation, including *Domestic Animals Act 1994*, *Impounding of Livestock Act 1994*, *Road Safety Road Rules 2017* and more.

### Initiatives 2024/25

- Complete the review Dog Off Leash areas.

SERVICE COSTS	\$000's
Expense	\$577
Income	(\$109)
<b>NET COST</b>	<b>\$468</b>
FUNDED BY	
Untied Grants	(\$142)
Rates Subsidy	(\$326)
<b>TOTAL NET</b>	<b>(\$468)</b>

## ENVIRONMENTAL HEALTH

This service provides for improved health and wellbeing of the community by ensuring compliance with various health standards and legislation. This requires routine inspections of food, accommodation, hairdressing and tattooing premises. In addition, the council works with agencies to develop strategic plans for heat stress, infectious disease, and public health issues.

### Initiatives 2024/25

- Preparation of a Land Capability Assessment Report for small towns without sewerage.

SERVICE COSTS	\$000's
Expense	\$230
Income	(\$103)
<b>NET COST</b>	<b>\$128</b>
FUNDED BY	
Untied Grants	(\$39)
Rates Subsidy	(\$89)
<b>TOTAL NET</b>	<b>(\$128)</b>



# Sustainable Living



Council has an ongoing commitment to its roadside weeds and pests management program, complementing past investments made. The program is enabled through State Government funding and helps prevent the spread and introduction of invasive plant and animal species across the shire and region.

## Initiatives 2024/25

- Advocate for funding for the management of invasive plant and animal species to support existing work programs.

<b>SERVICE COSTS</b>	<b>\$000's</b>
Expense	\$87
Income	(\$85)
<b>NET COST</b>	<b>\$2</b>
<b>FUNDED BY</b>	
Untied Grants	(\$1)
Rates Subsidy	(\$2)
<b>TOTAL NET</b>	<b>(\$2)</b>



# Waste

Council is responsible for providing municipal waste and resource recovery services to its community.

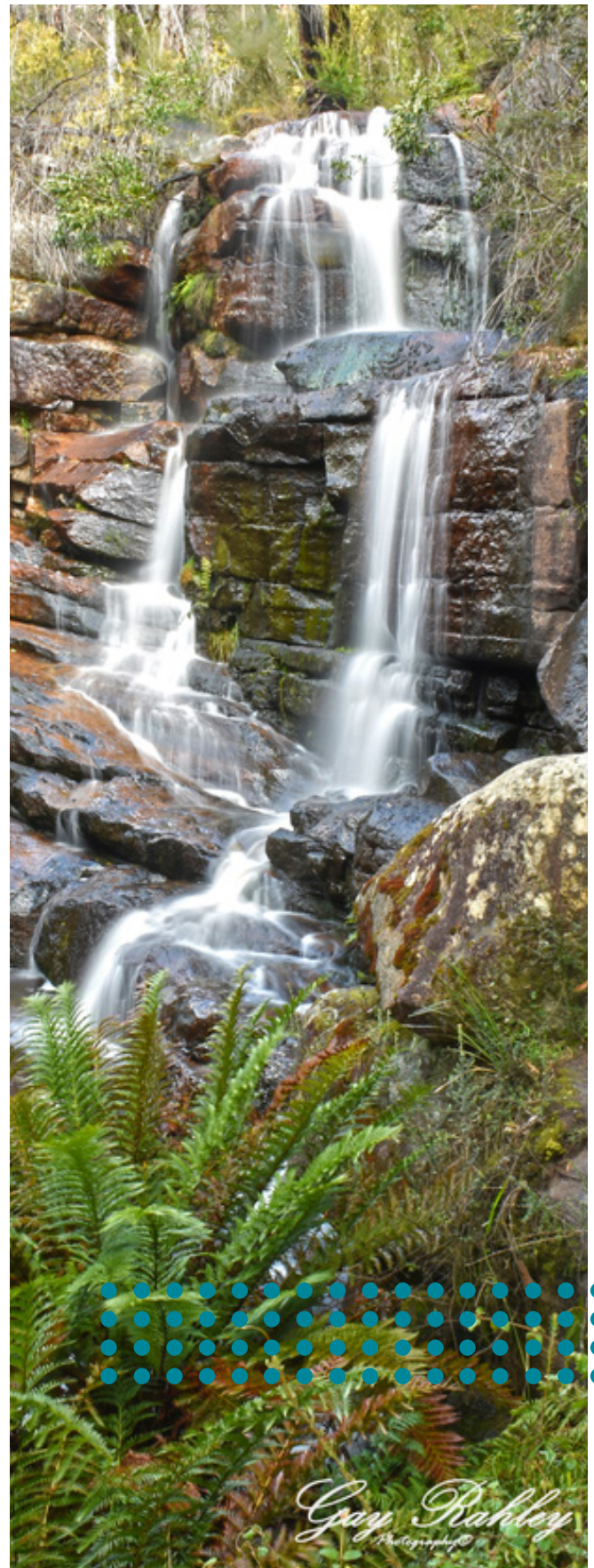
Waste services entail the collection of waste whether that is at the source, kerbside or public litter bins, or at collection stations, such as transfer stations, and the transport and disposal to landfill.

Resource recovery or recycling involves the collection at kerbsides or transfer stations and the transport of discarded materials. The materials are then sorted into like products and distributed to manufacturers for reuse.

## Initiatives 2024/25

- Explore collaborative opportunities for the council's recycling processing.
- Implement the new Waste Services Contract.
- Establish a transition plan for a Glass Recycling Collection Service including the reuse of the recycled glass within the municipality or in partnership with neighbouring municipalities.
- Establish a transition plan for a Food Organic and Green Organic Collection Service through the municipality including the reuse of the collected material within the municipality or in partnership with neighbouring municipalities.
- Research new technology and innovations to support council's waste management.

SERVICE COSTS	\$000's
Expense	\$2,864
Income	(\$2,956)
<b>NET COST</b>	<b>(\$91)</b>
FUNDED BY	
Untied Grants	\$0
Rates Subsidy	\$0
<b>TOTAL NET</b>	<b>\$0</b>





# Cemeteries

Northern Grampians Shire Council is appointed to manage the St Arnaud and Stawell (Pleasant Creek) cemeteries.

The purpose of this service is to:

- manage all functions associated with cemetery services
- perform all tasks in accordance with requirements of the *Cemeteries and Crematoria Act 2003*
- strategically plan for and implement actions to meet needs of contemporary cemetery services.

The council has appointed a Cemetery Trust Secretariat to provide secretariat and strategic support and a Cemetery Trust Officer to provide customer support, administer bookings for interments and manage cemetery records.

## Initiatives 2024/25

- Directional and informational signage for Stawell cemetery.
- Stawell Cemetery Improvement/Expansion Plan.
- St Arnaud Cemetery niche walls remediation and duplication.
- Review and improve processes relating to the management of cemeteries.
- Implement cemetery mapping and digitised records management software.
- Increase level of cemetery maintenance to meet community expectations and address hazards.

<b>SERVICE COSTS</b>	<b>\$000's</b>
Expense	\$398
Income	(\$233)
<b>NET COST</b>	<b>\$164</b>
<b>FUNDED BY</b>	
Untied Grants	(\$50)
Rates Subsidy	(\$114)
<b>TOTAL NET</b>	<b>(\$164)</b>

# Parks and Gardens



Council is committed to providing quality parks, garden areas, and recreational ovals due to their importance to the health and wellbeing of its residents and visitors.

The service aims to deliver an accessible and connected network of public open spaces, maximising community benefit. Maintenance is delivered to ensure effective and sustainable management practices are implemented as public furnishings are of high value to the community.

<b>SERVICE COSTS</b>	<b>\$000's</b>
Expense	\$1,749
Income	\$0
<b>NET COST</b>	<b>\$1,749</b>
<b>FUNDED BY</b>	
Untied Grants	(\$531)
Rates Subsidy	(\$1,217)
<b>TOTAL NET</b>	<b>(\$1,749)</b>

The council maintains and manages:

- eight sporting ovals
- four major parks/gardens
- 23 neighbourhood parks
- 16 landscaped community facilities
- 19 playgrounds
- landscaped traffic islands and roundabouts
- 10 stormwater flood retention and reuse dams
- 244,685m2 of urban town slashing (Stawell and St Arnaud)
- 138,841m2 of rural town slashing (Halls Gap, Great Western, Marnoo, Navarre, Glenorchy, Stuart Mill)
- 6500 trees in Stawell and St Arnaud
- rural town trees
- electrical line vegetation clearance
- weed control in back lanes, drains, and gutters.

## Initiatives 2024/25

- Secure alternate water supply to service Stawell and St Arnaud's parks and gardens.



# Maternal and Child Services



The Maternal and Child Health (MCH) service provides support to all parents and young children from birth to six years of age who live in the municipality, focusing on health, welfare and development. The service also provides outreach services for children and families who require additional support. The service is jointly funded by the Victorian Government and the council and is free for all families.

MCH nurses see families at 10 key age and stages of their child's development. The visits focus on optimising children's health, wellbeing, safety and learning development.

Consultations are carried out by registered nurses with qualifications in midwifery and maternal and child health. Service provision includes a home visit shortly after the birth of a baby, outreach services for

children and families who require additional support, sleep settling services, first-time parenting support groups and assistance in linking parents to local community activities and networks/organisations for specialist assistance, if required. Such organisations include, but are not limited to, speech therapy, dietetics, physiotherapy, postnatal depression support, counselling services and family violence support.

## Operating hours:

### Stawell Maternal and Child Health

87 D'Arcy St, Stawell, VIC 3380

Monday to Thursday: 8.30am-5.00pm

### St Arnaud Maternal and Child Health

Early Learning Centre

3 - 7 Walker St, St Arnaud, VIC 3478

Tuesdays and Thursdays: 8.30am-5.00pm

SERVICE COSTS	\$000's
Expense	\$497
Income	(\$344)
<b>NET COST</b>	<b>\$153</b>
FUNDED BY	
Untied Grants	(\$47)
Rates Subsidy	(\$107)
<b>TOTAL NET</b>	<b>(\$153)</b>

## Initiatives 2024/25

- Acknowledging the challenges women can experience with breastfeeding, the Victorian Government is investing four million dollars over four years (2023/24 to 2026/27) to provide additional breastfeeding support by MCH nurses who are trained to provide lactation consultations. The initiatives enable mothers, fathers and caregivers to access evidence based breastfeeding education, support and care to make informed decisions on feeding infants and young children.

# Positive Ageing & Immunisation

## POSITIVE AGEING

Community Care services support older residents and residents with disabilities to remain living independently and safely in their own homes. Support is also provided for carers. Funding for these services is provided through the Commonwealth Home Support Program (CHSP), Veterans Affairs, the HACC-PYP service (Victorian Government funding for residents with disabilities who are not eligible for the National Disability Insurance Scheme (NDIS) and fees paid by residents).

In 2023, council staff:

- provided community care services to just over 508 residents
- provided 17,155 service hours for older residents
- delivered 12,552 meals to people who require assistance.

In addition, the service coordinates more than 50 volunteers who give their time to deliver the Meals on Wheels program in Stawell and St Arnaud.

The team also organises annual Stawell and St Arnaud Seniors Week celebrations and community concerts.

### Initiatives 2024/25

- The Commonwealth Government is undertaking significant reform of aged care services, however the main service that NGSC delivers will continue in its current format until at least 30 June 2025. In 2024-25 Community Care will be focusing on efficiency changes and ensuring operations and procedures meet future obligations and governance standards.

SERVICE COSTS	\$000's
Expense	\$1,592
Income	(\$1,533)
<b>NET COST</b>	<b>\$59</b>
<b>FUNDED BY</b>	
Untied Grants	(\$18)
Rates Subsidy	(\$41)
<b>TOTAL NET</b>	<b>(\$59)</b>

## IMMUNISATION

The Northern Grampians Shire Council Immunisation service has two components; monthly immunisation sessions for children from birth to five years of age and immunisation sessions at secondary schools across the shire.

The secondary school program is a legislated responsibility of local governments in Victoria, outlined in the *Public Health and Wellbeing Act 2008*. The service is provided to all secondary school students in Years 7 and 10.

The immunisation service currently provides the following sessions:

- Stawell Library - Monthly sessions
- St Arnaud Town Hall – Monthly Sessions
- Secondary Schools - Various dates throughout the calendar year

The Northern Grampians Shire Council Immunisation service provides effective immunisation coverage for the younger population.

In 2023, council staff provided 744 vaccinations to children aged 0 - 5 years as part of the National Immunisations Program for Victoria. 175 vaccinations were provided for years 7 and 10 students or age equivalent as part of the Secondary School Immunisations.

### Initiatives 2024/25

- Four year independent reviews of the service monitored by the Audit and Risk Committee. The first is to be scheduled for 2026.

SERVICE COSTS	\$000's
Expense	\$64
Income	(\$3)
<b>NET COST</b>	<b>\$60</b>
<b>FUNDED BY</b>	
Untied Grants	(\$18)
Rates Subsidy	(\$42)
<b>TOTAL NET</b>	<b>(\$60)</b>



# Business Growth

## ECONOMIC DEVELOPMENT

Northern Grampians Economic Development program area encompasses key actions from the Council Plan 2021-25 and the Economic Development Strategy and Action Plan 2021-31, with initiatives and projects designed to stimulate economic growth, attract investments, support businesses, and enhance the overall economic wellbeing of the community.

Our economic development initiatives and projects include:

- **Business Growth Program:** This supports our business community (growth-focused entrepreneurs) to grow exports and jobs, build economic and environmental sustainability, and embrace innovation and best practice. Key sectors include agriculture, manufacturing, renewable energy, tourism, and retail. Council supports businesses to:
  - access external funding opportunities
  - connect and network with each other and council
  - access opportunities for professional development
  - navigate permit and approval processes.

In addition to one-to-one business support, council manages projects that demonstrate the capacity to deliver wider economic benefit. This includes areas such as workforce and resident attraction (talent availability and workforce pipeline), investment attraction and strategic investment.

- **Investment attraction:** Initiatives tailored to our specific strengths to attract industries and businesses to make NGS their destination of choice for investment and growth.
- **Strategic investment:** Deliver or collaborate with key stakeholders (other levels of government and private sector) to invest/support investment attraction efforts.
- **Workforce and resident attraction:** Initiatives to attract people (resident and workforce) to NGS as an attractive place to live and work.

### Operating Projects and Initiatives 2024/25

- Business Growth Program.
- Main Street Activation.
- Implementation of Grampians New Resident and Workforce Attraction Strategy and Action Plan, 2020.
- Northern Grampians Investment Prospectus and advocacy videos.
- Strategic Investment.
- SGEM Partnership.
- Value-add to agriculture investigation.
- Pyrenees Pipeline Project.
- Work closely with local, regional, state, and private partners to identify emerging opportunities to address housing and workforce challenges.

SERVICE COSTS	\$000's
Expense	\$997
Income	\$0
<b>NET COST</b>	<b>\$997</b>
FUNDED BY	
Untied Grants	(\$303)
Rates Subsidy	(\$694)
<b>TOTAL NET</b>	<b>(\$997)</b>







# Tourism

Northern Grampians Shire Council's tourism service collaborates with the community and other key partners, including Grampians Tourism, to grow our visitor economy.

Opportunities exist across Northern Grampians Shire, to enhance the visitor experience and to build a compelling reputation that will ultimately increase visitor length of stay and money spend. This involves developing diverse, unique, high quality and enriching visitor experiences, dispersed across the shire.

Our tourism initiatives and services include:

- **Township Tourism Strategies and Action plans:** These are crucial for partnering with the community to strategically develop our visitor economy. They set the vision and aspirations for our key towns (Stawell, St Arnaud, Halls Gap, and Great Western) over the next decade, establishing selling points to guide destination marketing in a highly competitive industry.
- **Continued Destination Marketing:** This aims to increase front-of-mind awareness for tourists, particularly in metropolitan Melbourne, interstate and internationally, of the Grampians region. It involves:
  - Developing and delivering the **Discover Northern Grampians destination brand** to enhance the region's identity and appeal, making it an attractive place to visit, live, and invest.
  - Partnering with Grampians Tourism (GT) to deliver regional destination marketing. As a Regional Tourism Board, GT's remit is to attract visitors, both domestically and internationally, through the

development and delivery of marketing strategies and advocacy. The Northern Grampians Shire Council Chief Executive Officer represents the council on the GT Board and the Coordinator Economic Development represents council on regional destination and tourism projects.

- **Delivery of Visitor Information Servicing:** Operating the accredited Halls Gap Visitor Information Center (VIC) and volunteer-run Stawell and St Arnaud VICs, as well as managing the Halls Gap Hub as a community facility. These services play a vital role in promoting diverse experiences across the shire, encouraging visitor dispersal beyond the Grampians National Park, and contributing to economic and community development.
- **Event Support:** The council also supports community and tourism events to develop our visitor economy. The council does this by:
  - providing in-kind support via advice, information, and planning tools to community groups and event organisers.
  - building capacity by providing resources, tools, and templates to community groups and event organisers.
  - providing financial support through the council's annual event grants programs and sponsorship/partnership opportunities.
  - providing support and guidance to event organisers to achieve compliance and legislative requirements.
  - offering marketing and promotional support via listing on the council's event calendar.

SERVICE COSTS	\$000's
Expense	\$555
Income	(\$87)
<b>NET COST</b>	<b>\$468</b>
FUNDED BY	
Untied Grants	(\$142)
Rates Subsidy	(\$326)
<b>TOTAL NET</b>	<b>(\$468)</b>

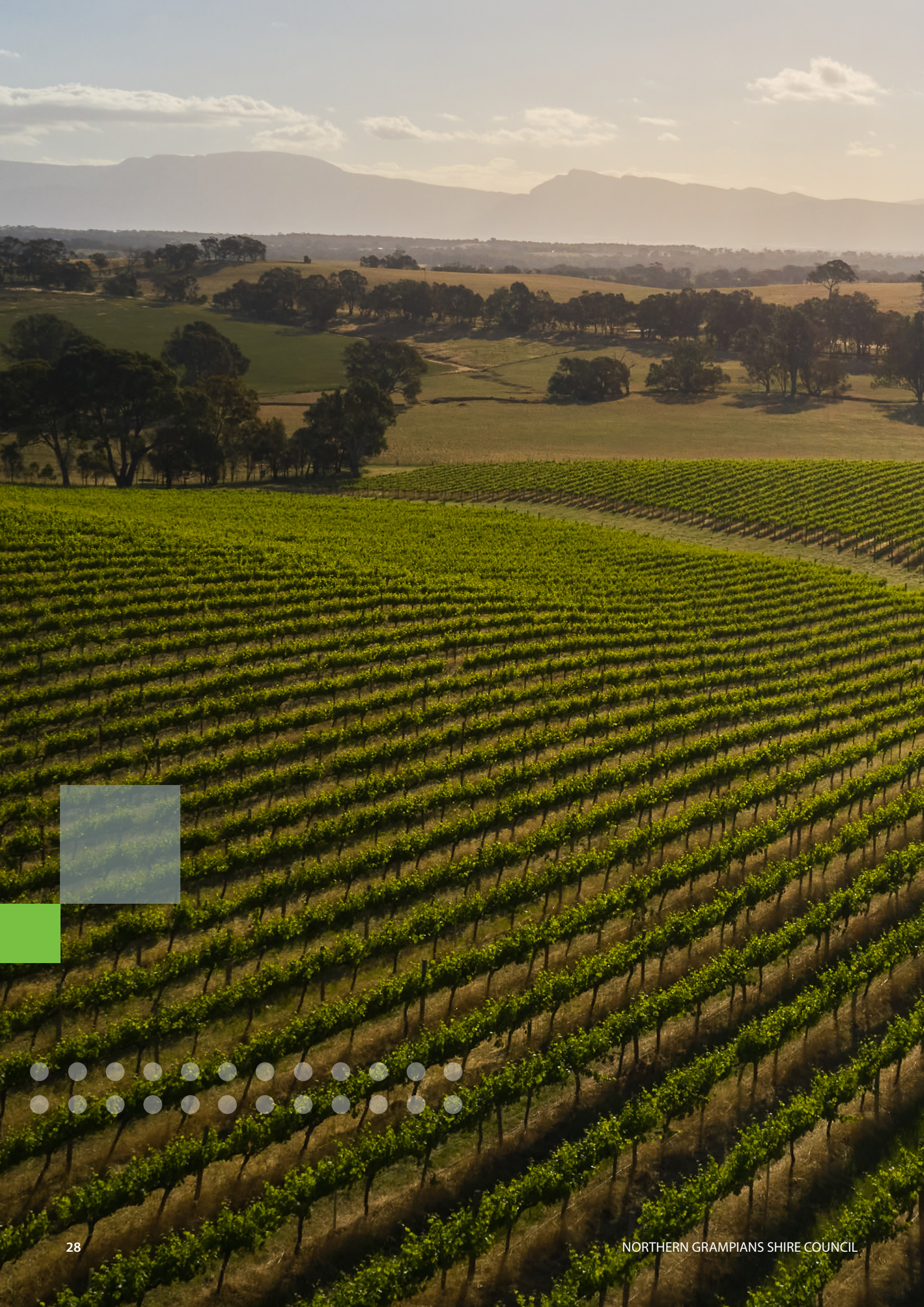


## Initiatives 2024/25

- Grampians Wimmera Mallee Tourism Visitor Economy partnership, to deliver regional designation marketing and tourism projects. Current Projects include:
  - Destination Marketing Plan and Local Area Action Plan
  - Grampians Visitor Servicing Review and Strategy; Stream A State Government Funding
  - Grampians Visitor Servicing Inspiration Passport; Stream B State Government Funding.
- Delivery of Discover Northern Grampians destination brand.
  - VIC Hub (Halls Gap) transition from 'Information to Inspiration'.
  - Implementation of Shire wide Wayfinding Plan.
  - Local Business, and Local Tourism Ambassador Program.
  - Tourism events funding and implementation of Tourism Events Strategy.
  - Northern Grampians Signage Strategy.
  - Easter Festival promotion and fireworks.
  - Stawell Gift Event Management Partnership.
  - Halls Gap Brand Strategy and Identity.
  - Great Western Brand Strategy and Identity









# Roads, Bridges, Footpaths, Drainage

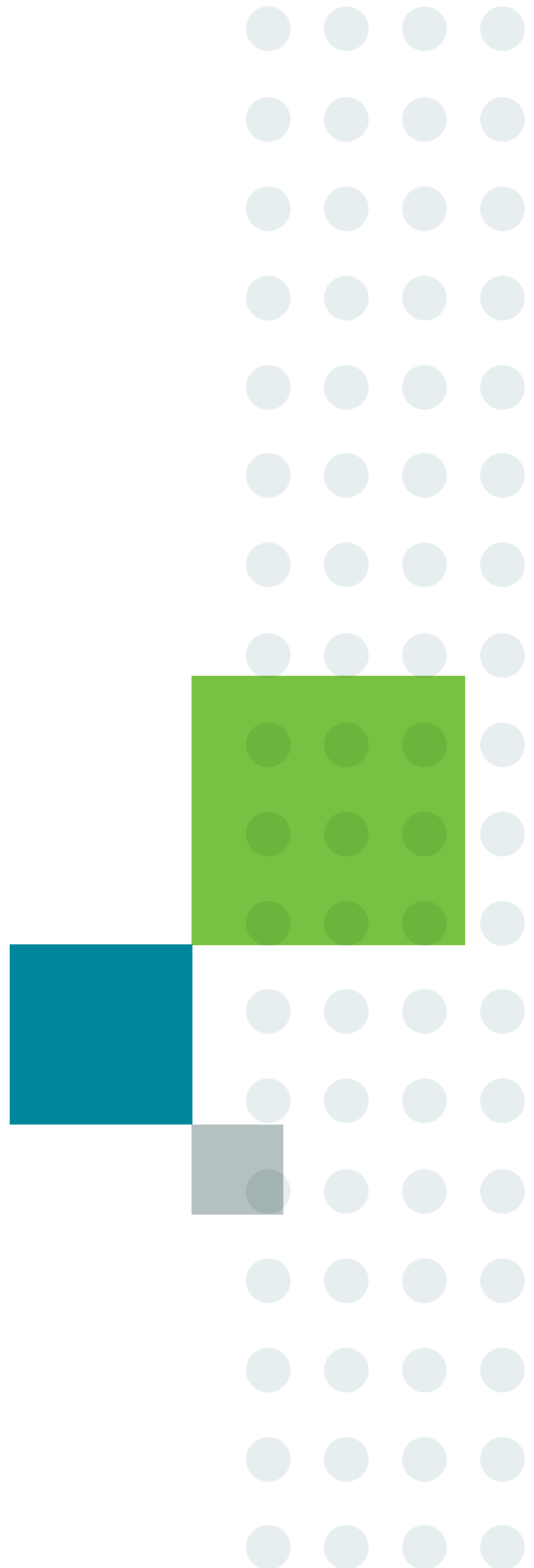
Council currently maintains 3,370km of the local road network, consisting of 820km of sealed roads, 2,140km of unsealed roads, and 411km of formed/track roads as per the agreed level of service. This road network has 145 bridges and 279 major culverts.

In addition to the road network, the council also maintains a 115km footpath network, a drainage network consisting of 158km of kerb and channel, 69km of drainage pipes, 2,477 drainage pits, and 51,324m<sup>2</sup> of car parks.

## Initiatives 2024/25

- Repair and upgrade existing bridges and major culverts.
- Sealing high-use gravel roads that provide access to rural residential properties.
- Mitigation of existing safety issues in rural road intersections.
- Rehabilitation of existing failing sealed roads.
- Street/Lane works identified as priority works requested by the community.
- Resealing works sealed surfaces to meet current safety and design standards.
- Installation of new footpaths and renewal of existing footpaths.
- Renewal of gravel pavement of gravel roads.
- Installation of new kerb and channel including renewal of existing for improved drainage on urban roads.

SERVICE COSTS	\$000's
Expense	\$2,917
Income	\$0
<b>NET COST</b>	<b>\$2,917</b>
FUNDED BY	
Untied Grants	(\$886)
Rates Subsidy	(\$2,031)
<b>TOTAL NET</b>	<b>(\$2,917)</b>





# Other Works & Private Works



## OTHER WORKS

Council manages both the Stawell and St Arnaud aerodromes, bores, standpipes, fire hydrant plugs, strategic fire breaks and other minor facilities. The aerodromes are used by several emergency services to provide effective responses in emergency events. There are four standpipes and 16 bores throughout the shire. Water from the bores is provided free of charge for fire prevention, road maintenance, stock water supplies and non-potable domestic supplies. Fire hydrants must be routinely checked to ensure they function in an emergency. The council also maintains strategically located fire breaks in rural areas.

### Initiatives 2024/25

- Investigate funding opportunities for the Stawell Aerodrome to implement the Stawell Aerodrome Master Plan.

SERVICE COSTS	\$000's
Expense	\$116
Income	\$0
<b>NET COST</b>	<b>\$116</b>
<b>FUNDED BY</b>	
Untied Grants	(\$35)
Rates Subsidy	(\$81)
<b>TOTAL NET</b>	<b>(\$116)</b>

## PRIVATE WORKS

Council occasionally undertakes private works as a means to better utilise its heavy plant. Officers do not actively seek private works and will only consider their provision if there is no impact on the council's own scheduled works delivery and if the works being requested are not available by any other external service provider.

### Initiatives 2024/25

- Constantly review private works requests.

SERVICE COSTS	\$000's
Expense	\$19
Income	(\$19)
<b>NET COST</b>	<b>\$0</b>
<b>FUNDED BY</b>	
Untied Grants	\$0
Rates Subsidy	\$0
<b>TOTAL NET</b>	<b>\$0</b>

# Street Lighting

Council pays the power consumption and maintenance fees for public lighting on the council’s urban road network and council-managed public spaces. Council also contributes 40% of the state arterial urban road public lighting expenses. The urban areas include Stawell, St Arnaud, Great Western, Halls Gap, Stuart Mill, Marnoo, Glenorchy, and Navarre.

Every year council provides a restricted number of new streetlights to the council’s urban areas. Council generally provides up to three new streetlights on existing power poles annually depending on the cost of installation and allocated funding.

## Initiatives 2024/25

- Replace Halogen light bulbs with LED energy efficient lighting.
- Seek funding opportunities to improve and increase public lighting.

SERVICE COSTS	\$000's
Expense	\$101
Income	\$0
<b>NET COST</b>	<b>\$101</b>
FUNDED BY	
Untied Grants	(\$31)
Rates Subsidy	(\$70)
<b>TOTAL NET</b>	<b>(\$101)</b>





# Organisational Services

There are a number of supporting services that form the backbone of Northern Grampians Shire Council. These include the provision of governance support for councillors, management and all internal support services required to enable all other functions of the council to be delivered to the community. In the 2024-25 budget all other services provided to residents and visitors only contain costs that directly relate to the operation of that area or service and do not include administrative, compliance and governance overheads.

## Councillor Services

A high level of administrative and civic support is provided to the mayor and councillors. Services include diary coordination and travel arrangements, provision of support documents, briefing and agenda papers, research, protocols and presentations, civic events and citizenship ceremonies, administrative support for various committees and coordination of councillor communications and professional development. Over 12 council meetings and over 39 briefing sessions are conducted and supported each year.

## Management

The organisational structure for council is based on a three-directorate model led by the Chief Executive Officer. Within that model each directorate is led and managed by a director and supported by department managers. There are also coordinators and team leaders in those areas with larger staff numbers such as childcare, recreation, parks and gardens, roads, positive ageing, leisure and recreation and community development, planning and resilience. The three Directors work in Infrastructure and Amenity, Corporate and Community Services, and Strategy, Prosperity and Engagement. There are 10 department managers covering the areas of Infrastructure, Operations, Community Safety and Amenity, Strategic Planning and Prosperity, Communities, Governance, Finance, Business Transformation, People and Culture and Special Projects. These management positions are responsible for direct service provision and the management of close to 285 individuals, or approximately 213 full time equivalent employees who deliver services to our community.



SERVICE COSTS	\$000's
Expense	\$287
Income	\$0
<b>NET COST</b>	<b>\$287</b>
<b>FUNDED BY</b>	
Untied Grants	(\$87)
Rates Subsidy	(\$200)
<b>TOTAL NET</b>	<b>(\$287)</b>

SERVICE COSTS	\$000's
Expense	\$3,206
Income	(\$9)
<b>NET COST</b>	<b>\$3,197</b>
<b>FUNDED BY</b>	
Untied Grants	(\$971)
Rates Subsidy	(\$2,225)
<b>TOTAL NET</b>	<b>(\$3,197)</b>

## Internal Services

Corporate Services provides effective information and communication services that support efficient operations across the organisation and are responsible for ensuring accountability for legislative and regulatory compliance.

Services include:

- Financial management, including customer support, fleet operations, rates, charges, account management, revenue management and borrowings.
- Business Transformation management, including network and systems for different service areas such as Leisure, Stawell and St Arnaud Libraries, Tourism, Positive Ageing, Maternal and Child Health, Children's Services, Planning, Engineering and Geospatial systems and data security management.
- People and Culture management, including organisational development, training, occupational health and safety, recruitment, performance management and payroll.
- Governance management, including Freedom of Information requests, records management, lease administration, risk, insurance, privacy, cemeteries, civic support, and media and communications.

### Initiatives 2024/25

- Going live with a new records management system.
- Improving data management, use and security.
- Undertake new and improved secretariat and strategic support to assist the Pleasant Creek and St Arnaud Cemeteries Trusts meet their legislative responsibilities.

SERVICE COSTS	\$000's
Expense	\$7,438
Income	(\$646)
<b>NET COST</b>	<b>\$6,793</b>
<b>FUNDED BY</b>	
Untied Grants	(\$2,064)
Rates Subsidy	(\$4,729)
<b>TOTAL NET</b>	<b>(\$6,793)</b>

## Infrastructure and Asset Services

Infrastructure services is made up of two distinct teams which play a role in the creation and management of an effective and sustainable infrastructure that serves the current and future needs of the community.

Engineering provides professional engineering service responsible for developing long-term programs for renewal, maintenance and new infrastructure within budget constraints, using asset data and asset management principles. The team also develops, designs and manages the delivery of capital projects and programs in accordance with industry standards and best practices.

Council's outdoor depot staff work out of two depots with a total of 54 full-time staff and six apprentices. The two depots enable staff to effectively maintain council's assets and deliver works programs and provisions are made to cater for the day-to-day operational support which enables the work to be delivered in an effective and efficient manner. The two teams have designated boundaries of responsibility but are known to cross those boundaries to cover resource shortages. Heavy Plant and minor equipment are serviced, maintained, repaired and replaced where appropriate.

### Initiatives 2024/25

- Energy Efficiency program implementation.
- Street lighting LED conversion.
- Safe Local Roads and Streets Program.
- Cyclist Safety Improvement Program.
- Plant and Equipment Review.

SERVICE COSTS	\$000's
Expense	\$1,136
Income	(\$85)
<b>NET COST</b>	<b>\$1,051</b>
<b>FUNDED BY</b>	
Untied Grants	(\$319)
Rates Subsidy	(\$731)
<b>TOTAL NET</b>	<b>(\$1,051)</b>



# Total summary by service area

TOTAL SUMMARY BY SERVICE AREA	TOTAL COST OF SERVICES \$'000	TOTAL RATES SUBSIDY \$'000	RATES SUBSIDY OF SERVICE AS A %
<b>ENHANCE LIFESTYLES AND COMMUNITY</b>			
Active Communities	1,807	490	27.1%
Community Buildings	1,583	1,102	69.6%
Community Futures	1,127	785	69.6%
Community Protection	5,215	1,124	21.6%
Community Services	4,182	713	17.1%
Parks & Sporting Ovals	2,146	1,332	62.0%
<b>Total Enhance Lifestyles and Community</b>	<b>16,060</b>	<b>5,546</b>	<b>34.5%</b>
<b>BOOST ECONOMIC GROWTH</b>			
Economic Development	997	694	69.6%
Tourism	555	326	58.7%
<b>Total Boost Economic Growth</b>	<b>1,552</b>	<b>1,020</b>	<b>65.7%</b>
<b>PROVIDE SUSTAINABLE INFRASTRUCTURE</b>			
Roads, Bridges, Footpaths, Drainage	3,153	2,182	69.2%
<b>Total Provide Sustainable Infrastructure</b>	<b>3,153</b>	<b>2,182</b>	<b>69.2%</b>
<b>IMPROVE ORGANISATIONAL EFFECTIVENESS</b>			
Corporate Services	7,438	4,732	63.6%
Infrastructure Services	1,136	731	64.4%
Management	3,493	2,425	69.4%
<b>Total Improve Organisational Effectiveness</b>	<b>12,067</b>	<b>7,889</b>	<b>65.4%</b>
<b>TOTAL SERVICE BUDGET</b>	<b>32,833</b>	<b>16,637</b>	<b>50.7%</b>

# Council Plan Strategic Objectives

## Reconciliation with budgeted operating result

STRATEGIC OBJECTIVES	NET COST (REVENUE) \$'000	EXP \$'000	REV \$'000
Enhance Lifestyle and Community	7,875	16,060	8,186
Boost Economic Growth	1,465	1,552	87
Provide Sustainable Infrastructure	3,134	3,153	19
Improve Organisational Effectiveness	11,327	12,067	740
<b>Total</b>	<b>23,801</b>	<b>32,833</b>	<b>9,032</b>
<b>Expenses added in:</b>			
Depreciation and amortisation	14,633		
<b>Deficit before funding sources</b>	<b>38,434</b>		
<b>Funding sources to be added in:</b>			
Rates and Charges	17,912		
Victoria Grants Commission	9,070		
Capital Grants	12,419		
Capital Contributions	50		
<b>Total Funding Sources</b>	<b>39,451</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>1,017</b>		

## Borrowings

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

	BUDGET	PROJECTIONS		
	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Amount borrowed as at 30 June of the prior year</b>	<b>1,000</b>	1,000	1,000	-
<b>Amount proposed to be borrowed</b>	-	-		-
<b>Amount projected to be redeemed</b>	-	-	(1,000)	-
<b>Amount of borrowings as at 30 June</b>	<b>1,000</b>	1,000	-	-



# Appendices

The following appendices include voluntary and statutory disclosures of information which provide support for the services listed in this document.

This information has not been included in the main body of the budget report in the interests of clarity and conciseness. Council has decided that whilst the budget report needs to focus on the important elements of the budget and provide appropriate analysis, the detail upon which the annual budget is based should be provided in the interests of open and transparent local government reporting.

The contents of the appendices are summarised below:

APPENDIX	NATURE OF INFORMATION
A	Financial Statements
B	Rates and Charges
C	Grants
D	Capital Works
E	Performance Reporting

# Appendix A

## Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget statements includes the current 2023/24 forecast actuals, the 2024/25 budget plus the ensuing three financial years until 2025/26.

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
- Summary of Planned Human Resources Expenditure

The 2024/25 budget has been prepared in accordance with the requirements of the Local Government Act 2020, the Local Government (Planning and Reporting) Regulations 2020 and based on the accounting standards applicable at the date of preparation.



# Appendix A

## Comprehensive Income Statement

For the four years ending 30 June 2028

	FORECAST	BUDGET	PROJECTIONS		
	ACTUAL		2025/26	2026/27	2027/28
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income/Revenue</b>					
Rates and charges	20,358	<b>20,860</b>	21,485	22,022	22,573
Statutory fees and fines	315	<b>356</b>	363	370	378
User fees	1,861	<b>2,412</b>	2,474	2,538	2,603
Grants - operating	11,103	<b>11,744</b>	12,038	12,339	12,647
Grants - capital	5,953	<b>12,419</b>	2,592	2,266	2,645
Contributions - operating - monetary	73	<b>79</b>	81	83	85
Contributions - capital - monetary	20	<b>50</b>	460	130	500
Other Income <sup>1</sup>	827	<b>634</b>	649	666	683
<b>Total Income/Revenue</b>	<b>40,510</b>	<b>48,554</b>	<b>40,142</b>	<b>40,414</b>	<b>42,114</b>
<b>Expenses</b>					
Employee costs	19,660	<b>20,689</b>	21,310	21,843	22,390
Materials and services	11,880	<b>10,975</b>	11,249	11,531	11,819
Depreciation	14,276	<b>14,633</b>	15,374	15,374	15,758
Amortisation - right of use of assets	40	<b>41</b>	42	43	44
Borrowing costs	40	<b>40</b>	40	0	0
Other expenses <sup>2</sup>	1,103	<b>1,159</b>	1,183	1,206	1,230
<b>Total Expenses</b>	<b>46,999</b>	<b>47,537</b>	<b>49,198</b>	<b>49,997</b>	<b>51,241</b>
<b>Surplus (Deficit) for the Year</b>	<b>(6,489)</b>	<b>1,017</b>	<b>(9,056)</b>	<b>(9,583)</b>	<b>(9,127)</b>
<b>Other comprehensive income</b>					
Net asset revaluation increment /(decrement)	-	-	-	-	-
<b>Comprehensive Result</b>	<b>(6,489)</b>	<b>1,017</b>	<b>(9,056)</b>	<b>(9,583)</b>	<b>(9,127)</b>

1 Other income includes interest received, rent income and reimbursements

2 Other expenses include audit fees, bank fees, contributions/grants to community organisations, councillor allowances and operating leases (fleet)

# Appendix A

## Balance Sheet

For the four years ending 30 June 2028

	FORECAST	BUDGET	PROJECTIONS		
	ACTUAL 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Current Assets</b>					
<b>Assets</b>					
Cash and cash equivalents	17,634	<b>14,491</b>	10,514	8,622	6,690
Trade and other receivables	2,824	<b>2,824</b>	2,822	2,824	2,824
Inventories	91	<b>91</b>	91	91	91
Other Assets <sup>1</sup>	446	<b>446</b>	446	446	446
<b>Total Current Assets</b>	20,995	<b>17,852</b>	13,873	11,983	10,051
<b>Non-current Assets</b>					
Investments in associates <sup>2</sup>	455	<b>455</b>	455	455	455
Property, infrastructure, plant & equipment	460,032	<b>464,191</b>	458,116	450,423	443,228
Right of use assets	626	<b>626</b>	626	626	626
Other Financial Assets	-	-	-	-	-
<b>Total Non-current Assets</b>	461,113	<b>465,272</b>	459,197	451,504	444,309
<b>Total Assets</b>	482,108	<b>483,124</b>	473,070	463,487	454,360
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Trade and other payables	1,783	<b>1,783</b>	1,783	1,783	1,783
Trust funds and deposits	7	<b>7</b>	7	7	7
Employee provisions <sup>3</sup>	3,114	<b>3,114</b>	3,114	3,114	3,114
Unearned income	5,483	<b>5,483</b>	5,483	5,483	5,483
Interest-bearing liabilities	-	<b>1,000</b>	-	-	-
Lease liabilities <sup>4</sup>	191	<b>191</b>	191	191	191
<b>Total Current Liabilities</b>	10,578	<b>11,578</b>	10,578	10,578	10,578
<b>Non-current Liabilities</b>					
Employee provisions <sup>3</sup>	419	<b>419</b>	419	419	419
Interest-bearing liabilities	1,000	-	-	-	-
Lease liabilities <sup>4</sup>	435	<b>435</b>	435	435	435
<b>Total Non-current Liabilities</b>	1,854	<b>854</b>	854	854	854
<b>Total Liabilities</b>	12,432	<b>12,432</b>	11,432	11,432	11,432
<b>Net Assets</b>	469,676	<b>470,692</b>	461,638	452,055	442,928
<b>Equity</b>					
Accumulated Surplus	119,380	<b>120,375</b>	111,128	103,908	95,060
Reserves	350,296	<b>350,317</b>	350,510	348,147	347,868
<b>Total Equity</b>	469,676	<b>470,692</b>	461,638	452,055	442,928

1 Other assets include prepayments and accrued income and interest

2 Investments in associates is Council's investment in the Wimmera Development Association

3 Employee provisions are accrued leave entitlements (annual leave, rostered days off and long service leave)

4 Lease liabilities account for right-of-use assets and future lease payments for vehicles.



# Appendix A

## Statement of Changes in Equity

For the four years ending 30 June 2028

	TOTAL	ACCUMULATED SURPLUS	REVALUATION RESERVE	OTHER RESERVES
	\$'000	\$'000	\$'000	\$'000
<b>2024 Forecast Actual</b>				
Balance at Beginning of the Financial Year	476,165	123,169	344,266	8,730
Comprehensive Result	(6,489)	(6,489)	-	-
Transfers from Other Reserves	-	2,700	-	(2,700)
Transfers to Other Reserves	-	-	-	-
<b>Balance at End of the Financial Year</b>	<b>469,676</b>	<b>119,380</b>	<b>344,266</b>	<b>6,030</b>
<b>2024-25 Budget</b>				
Balance at Beginning of the Financial Year	469,676	119,380	344,266	6,030
Comprehensive Result	1,017	1,017	-	-
Transfers from Other Reserves	-	3,267	-	(3,267)
Transfers to Other Reserves	-	(3,289)	-	3,289
<b>Balance at End of the Financial Year</b>	<b>470,692</b>	<b>120,375</b>	<b>344,266</b>	<b>6,051</b>
<b>2025-26</b>				
Balance at Beginning of the Financial Year	470,692	120,375	344,266	6,051
Comprehensive Result	(9,056)	(9,056)	-	-
Transfers from Other Reserves	-	5,696	-	(5,696)
Transfers to Other Reserves	-	(5,887)	-	5,887
<b>Balance at End of the Financial Year</b>	<b>461,638</b>	<b>111,128</b>	<b>344,266</b>	<b>6,244</b>
<b>2026-27</b>				
Balance at Beginning of the Financial Year	461,638	111,128	344,266	6,244
Comprehensive Result	(9,583)	(9,583)	-	-
Transfers from Other Reserves	11,329	6,846	-	4,483
Transfers to Other Reserves	(11,329)	(4,483)	-	(6,846)
<b>Balance at End of the Financial Year</b>	<b>452,055</b>	<b>103,908</b>	<b>344,266</b>	<b>3,881</b>
<b>2027-28</b>				
Balance at Beginning of the Financial Year	452,055	103,908	344,266	3,881
Comprehensive Result	(9,127)	(9,127)	-	-
Transfers from Other Reserves	-	4,897	-	(4,897)
Transfers to Other Reserves	-	(4,618)	-	4,618
<b>Balance at End of the Financial Year</b>	<b>442,928</b>	<b>95,060</b>	<b>344,266</b>	<b>3,602</b>

# Appendix A

## Statement of Cashflows

For the four years ending 30 June 2028

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
	INFLOWS (OUTFLOWS)	INFLOWS (OUTFLOWS)	INFLOWS (OUTFLOWS)	INFLOWS (OUTFLOWS)	INFLOWS (OUTFLOWS)
<b>Cash flows from operating activities</b>					
Rates and charges	20,358	<b>20,860</b>	21,485	22,022	22,573
Statutory fees and fines	315	<b>356</b>	363	370	378
User fees	1,861	<b>2,412</b>	2,474	2,538	2,603
Grants - operating	11,103	<b>11,744</b>	12,038	12,339	12,647
Grants - capital	5,953	<b>12,419</b>	2,592	2,266	2,645
Contributions - operating	73	<b>79</b>	81	83	85
Contributions - capital	20	<b>50</b>	460	130	500
Interest received	221	<b>221</b>	227	233	239
Other receipts <sup>1</sup>	606	<b>413</b>	425	431	446
Employee costs	(19,660)	<b>(20,689)</b>	(21,310)	(21,843)	(22,391)
Materials and services	(11,880)	<b>(10,975)</b>	(11,249)	(11,531)	(11,819)
Other payments	(1,104)	<b>(1,159)</b>	(1,183)	(1,206)	(1,230)
<b>Net cash provided by operating activities</b>	<b>7,866</b>	<b>15,731</b>	<b>6,403</b>	<b>5,832</b>	<b>6,676</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(16,906)	<b>(18,833)</b>	(9,340)	(7,724)	(8,608)
Proceeds from sale of property, infrastructure, plant and equipment	90	-	-	-	-
<b>Net cash used in investing activities</b>	<b>(16,816)</b>	<b>(18,833)</b>	<b>(9,340)</b>	<b>(7,724)</b>	<b>(8,608)</b>
<b>Cash flows from financing activities</b>					
Finance Costs	(40)	<b>(40)</b>	(40)	-	-
Proceeds from Borrowings	-	-	(1,000)	-	-
Repayment of Borrowings	-	-	-	-	-
Repayment of lease liabilities	-	-	-	-	-
<b>Net cash provided by financing activities</b>	<b>(40)</b>	<b>(40)</b>	<b>(1,040)</b>	<b>-</b>	<b>-</b>
Net (Decrease) / Increase in Cash and Cash Equivalents	(8,990)	<b>(3,142)</b>	(3,977)	(1,892)	(1,932)
Cash and Cash Equivalents at Beginning of the Financial Year	26,623	<b>17,633</b>	14,491	10,514	8,622
<b>Cash and Cash Equivalents at End of the Financial Year</b>	<b>17,633</b>	<b>14,491</b>	<b>10,514</b>	<b>8,622</b>	<b>6,690</b>

<sup>1</sup> Other receipts include rent income and reimbursements

# Appendix A

## Statement of Capital Works

For the four years ending 30 June 2028

	FORECAST	BUDGET	PROJECTIONS		
	ACTUAL		2025/26	2026/27	2027/28
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>					
Buildings	1,130	<b>6,383</b>	1,330	60	40
<b>Total Property</b>	1,130	<b>6,383</b>	1,330	60	40
<b>Plant and Equipment</b>					
Plant, Machinery and Equipment	1,071	<b>957</b>	1,012	914	829
Computers and Telecommunications	107	-	-	-	-
<b>Total Plant and Equipment</b>	1,177	<b>957</b>	1,012	914	829
<b>Infrastructure</b>					
Roads	6,792	<b>7,613</b>	4,560	4,716	4,839
Bridges	2,929	<b>1,590</b>	1,407	1,426	1,465
Footpaths and cycleways	176	<b>451</b>	298	303	308
Drainage	160	<b>82</b>	84	86	88
Parks, open space and streetscapes	4,077	<b>886</b>	300	20	1,040
Aerodromes	-	<b>150</b>	-	-	-
<b>Total Infrastructure</b>	14,599	<b>11,493</b>	6,998	6,550	7,739
<b>Total Capital Works Expenditure</b>	16,906	<b>18,833</b>	9,340	7,524	8,608
<b>Represented by:</b>					
New Asset Expenditure	1,468	<b>720</b>	350	20	760
Asset Renewal Expenditure	8,958	<b>8,420</b>	5,556	5,504	5,825
Asset Upgrade Expenditure	6,481	<b>9,692</b>	3,434	2,000	2,023
<b>Total Capital Works Expenditure</b>	16,906	<b>18,833</b>	9,340	7,524	8,608
<b>Funding sources represented by:</b>					
Grants	5,953	<b>12,419</b>	2,592	2,166	2,645
Contributions <sup>1</sup>	251	<b>50</b>	10	10	40
Council Cash	10,702	<b>6,363</b>	6,738	5,348	5,923
<b>Total capital works expenditure</b>	16,906	<b>18,833</b>	9,340	7,524	8,608

<sup>1</sup> External contribution for Navarre Recreation Reserve Upgrade project in 2024/25



# Appendix A

## Statement of Human Resources

For the four years ending 30 June 2028

	FORECAST ACTUAL	BUDGET	PROJECTIONS		
	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Staff Expenditure</b>					
Employee costs - operating	19,660	<b>20,689</b>	21,310	21,949	22,608
Employee costs - capital	1,232	<b>1,145</b>	-	-	-
<b>Total Staff Expenditure</b>	20,892	<b>21,835</b>	21,310	21,949	22,608
<b>Staff Numbers</b>	FTE	FTE	FTE	FTE	FTE
Employees	209.2	<b>212.9</b>	212.9	212.9	212.9
<b>Total Staff Numbers</b>	209.2	<b>212.9</b>	212.9	212.9	212.9

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

SERVICE AREA	BUDGET	COMPRISES		
	2024/25 \$'000	FULL TIME \$'000	PART TIME \$'000	CASUAL \$'000
Enhance Lifestyles and Community	<b>11,117</b>	6,926	3,646	545
Boost Economic Growth	<b>1,671</b>	1,443	228	0
Provide Sustainable Infrastructure	<b>2,892</b>	2,664	228	0
Improve Organisational Effectiveness	<b>5,009</b>	4,419	590	0
<b>Total staff expenditure</b>	<b>20,689</b>	15,452	4,692	545
Capitalised labour costs	<b>1,145</b>			
<b>Total expenditure</b>	<b>21,835</b>			

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

SERVICE AREA	BUDGET	COMPRISES		
	2024/25 FTE	FULL TIME FTE	PART TIME FTE	CASUAL FTE
Enhance Lifestyles and Community	<b>99.53</b>	53.08	39.98	6.47
Boost Economic Growth	<b>13.60</b>	10.93	2.67	-
Provide Sustainable Infrastructure	<b>35.78</b>	35.28	0.50	-
Improve Organisational Effectiveness	<b>48.47</b>	43.17	5.30	-
<b>Total staff</b>	<b>197.38</b>	142.46	48.45	6.47
Capitalised labour costs	<b>15.56</b>			
<b>Total staff</b>	<b>212.94</b>			

### Employee Costs

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, workcover, rostered days and excludes casual staff employed through an agency.

# Appendix A

## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Enhance Lifestyles and Community</b>				
Permanent - Full time	6,926	7,134	7,348	7,568
Female	1,757	1,810	1,864	1,920
Male	5,169	5,324	5,484	5,649
Self-described gender	0	0	0	0
Permanent - Part time	3,646	3,756	3,868	3,984
Female	3,300	3,399	3,501	3,606
Male	346	356	367	378
Self-described gender	0	0	0	0
<b>Total Enhance Lifestyles and Community</b>	<b>10,572</b>	<b>10,890</b>	<b>11,216</b>	<b>11,553</b>
<b>Boost Economic Growth</b>				
Permanent - Full time	1,443	1,486	1,531	1,577
Female	746	769	792	816
Male	697	718	739	761
Self-described gender	0	0	0	0
Permanent - Part time	228	235	242	249
Female	202	208	214	221
Male	26	27	28	29
Self-described gender	0	0	0	0
<b>Total Boost Economic Growth</b>	<b>1,671</b>	<b>1,721</b>	<b>1,773</b>	<b>1,826</b>
<b>Provide Sustainable Infrastructure</b>				
Permanent - Full time	2,664	2,744	2,826	2,911
Female	127	131	135	139
Male	2,537	2,613	2,692	2,772
Self-described gender	0	0	0	0
Permanent - Part time	228	235	242	249
Female	202	208	214	221
Male	26	27	28	29
Self-described gender	0	0	0	0
<b>Total Provide Sustainable Infrastructure</b>	<b>2,892</b>	<b>2,979</b>	<b>3,068</b>	<b>3,160</b>
<b>Improve Organisational Effectiveness</b>				
Permanent - Full time	4,419	4,551	4,688	4,829
Female	3,011	3,101	3,194	3,290
Male	1,408	1,450	1,494	1,539
Self-described gender	0	0	0	0
Permanent - Part time	590	608	626	645
Female	564	581	598	616
Male	26	27	28	29
Self-described gender	0	0	0	0
<b>Total Improve Organisational Effectiveness</b>	<b>5,009</b>	<b>5,159</b>	<b>5,314</b>	<b>5,473</b>
<b>Casuals, temporary and other expenditure</b>	<b>545</b>	<b>561</b>	<b>578</b>	<b>595</b>
<b>Total staff expenditure (ex Capitalised Labour)</b>	<b>20,689</b>	<b>21,310</b>	<b>21,949</b>	<b>22,608</b>
<b>Capitalised labour costs</b>	<b>1,145</b>			
<b>Total staff expenditure</b>	<b>21,835</b>	<b>21,310</b>	<b>21,949</b>	<b>22,608</b>

# Appendix A

## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2028

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>Enhance Lifestyles and Community</b>				
Permanent - Full time	53.08	53.08	53.08	53.08
Female	18.92	18.92	18.92	18.92
Male	34.16	34.16	34.16	34.16
Self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time	39.98	39.98	39.98	39.98
Female	36.02	36.02	36.02	36.02
Male	3.96	3.96	3.96	3.96
Self-described gender	0.00	0.00	0.00	0.00
<b>Total Enhance Lifestyles and Community</b>	<b>93.06</b>	<b>93.06</b>	<b>93.06</b>	<b>93.06</b>
<b>Boost Economic Growth</b>				
Permanent - Full time	10.93	10.93	10.93	10.93
Female	6.93	6.93	6.93	6.93
Male	4.00	4.00	4.00	4.00
Self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time	2.67	2.67	2.67	2.67
Female	2.33	2.33	2.33	2.33
Male	0.34	0.34	0.34	0.34
Self-described gender	0.00	0.00	0.00	0.00
<b>Total Boost Economic Growth</b>	<b>13.60</b>	<b>13.60</b>	<b>13.60</b>	<b>13.60</b>
<b>Provide Sustainable Infrastructure</b>				
Permanent - Full time	35.28	35.28	35.28	35.28
Female	1.00	1.00	1.00	1.00
Male	34.28	34.28	34.28	34.28
Self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time	0.50	0.50	0.50	0.50
Female	0.00	0.00	0.00	0.00
Male	0.50	0.50	0.50	0.50
Self-described gender	0.00	0.00	0.00	0.00
<b>Total Provide Sustainable Infrastructure</b>	<b>35.78</b>	<b>35.78</b>	<b>35.78</b>	<b>35.78</b>
<b>Improve Organisational Effectiveness</b>				
Permanent - Full time	43.17	43.17	43.17	43.17
Female	25.84	25.84	25.84	25.84
Male	17.33	17.33	17.33	17.33
Self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time	5.30	5.30	5.30	5.30
Female	4.67	4.67	4.67	4.67
Male	0.63	0.63	0.63	0.63
Self-described gender	0.00	0.00	0.00	0.00
<b>Total Improve Organisational Effectiveness</b>	<b>48.47</b>	<b>48.47</b>	<b>48.47</b>	<b>48.47</b>
<b>Casuals, temporary and other expenditure</b>	<b>6.47</b>	<b>6.47</b>	<b>6.47</b>	<b>6.47</b>
<b>Total staff expenditure (ex Capitalised Labour)</b>	<b>197.38</b>	<b>197.38</b>	<b>197.38</b>	<b>197.38</b>
<b>Capitalised labour costs</b>	<b>15.56</b>	<b>15.56</b>	<b>15.56</b>	<b>15.56</b>
<b>Total staff expenditure</b>	<b>212.94</b>	<b>212.94</b>	<b>212.94</b>	<b>212.94</b>



# Appendix B

## Rates and Charges

This appendix presents information which the Act and the Regulations require to be disclosed in the Council's annual budget.

### 1. Rates and Charges

1.1 The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	FORECAST \$'000	BUDGET \$'000	CHANGE
General rates	16,307	17,130	5.1%
Municipal charge	676	338	(50.0%)
Waste management charge	2,908	2,916	0.3%
Cultural and recreational	14	15	11.3%
Interest on rates and charges	73	68	(6.3%)
Revenue in lieu of rates	382	392	2.7%
<b>Total rates and charges</b>	<b>20,358</b>	<b>20,860</b>	<b>2.5%</b>

1.2 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 OF PROPERTY	2023/24 cents/\$CIV	2024/25 cents/\$CIV	CHANGE
General rate for residential properties	0.4418	0.4472	1.2%
General rate for commercial properties	0.5536	0.5639	1.9%
General rate for rateable industrial properties	0.5536	0.5639	1.9%
General rate for rateable farm properties	0.1531	0.1419	(7.3%)
Rate concession for rateable recreational properties	0.3654	0.3939	7.8%

1.3 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 OF PROPERTY	2023/24 \$'000	2024/25 \$'000	CHANGE
Residential	9,193	9,893	7.6%
Commercial	872	957	9.7%
Industrial	457	501	9.7%
Farm	5,672	5,780	1.9%
Cultural and recreational	14	15	12.0%
<b>Total rates and charges</b>	<b>16,207</b>	<b>17,146</b>	<b>5.8%</b>

1.4 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 OF PROPERTY	2023/24	2024/25	CHANGE
Residential	6,645	6,675	0.5%
Commercial	388	390	0.5%
Industrial	228	231	1.3%
Farm	2,225	2,233	0.4%
Cultural and Recreational	8	8	0.0%
<b>Total number of assessments</b>	<b>9,494</b>	<b>9,537</b>	<b>0.5%</b>

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

# Appendix B

## 1.6 The estimated total value of each type of property and the estimated total value compared with the previous financial year

TYPE OF PROPERTY	2023/24 \$'000	2024/25 \$'000	CHANGE
Residential	2,080,809	<b>2,212,279</b>	<b>6.3%</b>
Commercial	157,574	<b>169,636</b>	<b>7.7%</b>
Industrial	82,478	<b>88,802</b>	<b>7.7%</b>
Farm	3,704,613	<b>4,072,971</b>	<b>9.9%</b>
Cultural and Recreational	3,770	<b>3,918</b>	<b>3.9%</b>
<b>Total value of land</b>	6,029,244	<b>6,547,606</b>	<b>8.6%</b>

## 1.7 The municipal charge under section 159 of the Act compared with the previous financial year

TYPE OF PROPERTY	PER RATEABLE PROPERTY		
	2023/24 \$'000	2024/25 \$'000	CHANGE
Municipal Charge	82	<b>41</b>	<b>(50.0%)</b>

## 1.8 The estimated total amount to be raised by municipal charges compared with the previous financial year

TYPE OF CHARGE	2023/24 \$'000	2024/25 \$'000	CHANGE
Municipal Charge	673	<b>338</b>	<b>(49.8%)</b>

## 1.9 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 SERVICED PROPERTY		
	2023/24 \$'000	2024/25 \$'000	CHANGE
Kerbside Collection	277	<b>277</b>	<b>0.0%</b>
Additional Kerbside Collection	159	<b>159</b>	<b>0.0%</b>
Recycling	190	<b>190</b>	<b>0.0%</b>
<b>Total</b>	626	<b>626</b>	<b>0.0%</b>

## 1.10 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 \$'000	2024/25 \$'000	CHANGE
Kerbside Collection	1,650	<b>1,663</b>	<b>0.8%</b>
Additional Kerbside Collection	60	<b>65</b>	<b>7.9%</b>
Recycling	1,175	<b>1,188</b>	<b>1.1%</b>
<b>Total</b>	2,885	<b>2,916</b>	<b>1.1%</b>

# Appendix B

## 1.11 The estimated total amount to be raised by all rates and charges compared with the previous financial year

TYPE OF CHARGE	2023/24 \$'000	2024/25 \$'000	CHANGE
General rates	16,207	<b>17,143</b>	<b>5.8%</b>
Municipal charge	673	<b>338</b>	<b>(49.8%)</b>
In lieu of rates (wind farm)	382	<b>392</b>	<b>2.7%</b>
Kerbside collection and recycling	2,885	<b>2,916</b>	<b>1.1%</b>
Rates and charges	20,147	<b>20,789</b>	<b>3.2%</b>

## 1.12 Fair Go Rates System Compliance

Northern Grampians Shire Council is fully compliant with the State Governments Fair Go Rates System. The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

FAIR GO RATES SYSTEM COMPLIANCE	2023/24 BUDGET	2024/25 BUDGET
Total Rates and Municipal Charge	\$16,297,502	<b>\$17,003,388</b>
Number of rateable properties	9,486	<b>9,529</b>
Base Average Rate	\$1,718	<b>\$1,784</b>
Maximum Rate Increase (set by the State Government)	3.50%	<b>2.75%</b>
Capped Average Rate	\$1,778	<b>\$1,833</b>
Maximum General Rates and Municipal Charges Revenue	\$16,868,000	<b>\$17,471,000</b>
Budgeted General Rates and Municipal Charges Revenue	\$16,866,000	<b>\$17,468,000</b>

## 1.13 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
- The variation of returned levels of value (e.g. valuation appeals) and
- Changes of use of land such that rateable land becomes non-rateable land and vice versa and
- Changes of use of land such that residential land becomes business land and vice versa.



# Appendix B

## 2. Differential Rates

### 2.1 Rates to be Levied

Council has a general rate, a commercial differential rate for commercial properties, a industrial differential rate for industrial properties, a farm land differential rate for eligible farm properties, and a concession rate for eligible rateable recreational properties. The eligibility criteria for each category is detailed below. The rate and amount of rates payable in relation to land in each category are as follows:

- a general rate of 0.4472% (0.4472 cents in the dollar of CIV) for all rateable general properties
- a commercial rate of 0.5639% (0.5639 cents in the dollar of CIV) for all rateable commercial properties
- a industrial rate of 0.5639% (0.5639 cents in the dollar of CIV) for all rateable industrial properties
- a farm rate of 0.1419% (0.1419 cents in the dollar of CIV) for all rateable farm properties
- a general rate of 0.3939% (0.3939 cents in the dollar of CIV) for all rateable recreational properties

In the 2022/23 rating year, Council introduced a 'floating differential' model to reduce the impact of year on year rates variations caused by disproportionate valuation movements between the types of properties.

For 2024/25, the total rates collected by Council will apportioned as follows:

- general - 57.71%
- commercial/industrial - 8.5%
- farm - 33.7%
- recreational - 0.09%

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

In accordance with the *Local Government Legislation Amendment (Miscellaneous) Act 2012*, Council has considered the Ministerial Guidelines with regards to the setting of differential rates and believes its differential rates to be consistent with the guidelines. Council considers that the differential rates will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of the differential rate and the types of classes of land which are subject to the differential rate and the uses of the differential rate, are set out below.

### 2.2 General Rate Land

#### Purpose and Objectives:

The objective of the General Rate is to ensure that Council has adequate funding to undertake its strategic and statutory service provision and community services obligations.

#### Types and Classes:

General Rate Land means any rateable land which is not farm land, commercial, industrial or recreational and cultural land. Council applies its general rate to all residential and non-farm land.

### 2.3 Commercial Rate Land

#### Purpose and Objectives:

The objective of the Commercial differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Northern Grampians Shire Council. The differential recognises the impact that commercial land use places on Council infrastructure and seeks to achieve vertical equity due to the tax deductible nature of rates on commercial properties.

#### Types and Classes:

Commercial land is any land which is used or adapted to be used primarily for business and/or administrative purposes.

### 2.4 Industrial Rate Land

#### Purpose and Objectives:

The objective of the Industrial differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Northern Grampians Shire Council.

#### Types and Classes:

Industrial land is any land which is used primarily for or is capable of being used for industrial purposes, which includes manufacturing, processing, repairing and servicing.

# Appendix B

## 2.5 Farm Rate Land

### Purpose and Objectives:

The purpose of the Farm Rate is to assist farmers who, unlike other businesses, require a large amount of land to generate their income. Farm profitability is affected by the vagaries of weather and international markets and agricultural producers are unable to pass on increases in costs like other businesses. In this sense farms are seen to be more susceptible or fragile than other commercial and industrial operations. The farm land rate is only applied to genuine commercial farming operations as distinct from hobby or rural lifestyle properties.

The objective of the farm land rate differential is to provide a more equitable rating system to ensure that these properties do not pay disproportionately higher rates due to the larger land component that they require.

### Types and Classes:

Farm Rate Land is any rateable land, which is all of the following:

- is two or more hectares in area;
- qualifies as a farm under the definition of Farm Land as prescribed in the *Valuation of Land Act 1960*;
- qualifies as a farm land in accordance with Council's *Farm Land Rate Differential Policy*.

Farm land under the Act, means land that it is not less than 2 hectares in area and is used primarily for grazing (including agistment), dairying, pig farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities.

In addition the Act clearly states that the property must be used by a business that has a significant and commercial purpose or character and seeks to make a profit on a continuous or repetitive basis from its activities on the land, and that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land.

Council's *Farm Land Rate Differential Policy* gives guidance to the community on what Council has determined are properties that are eligible for the farm land rate differential. In order for a property to receive this rate it needs to be more than 150 hectares in land size or a property of a commercial farming nature that meets the farming criteria within the policy.

Council's *Farm Rate Differential Policy* further states that some farm land could not be used as a substantial commercial purpose on small holdings and specifies property sizes for some types of farm activities.

## 2.6 Recreation & Cultural Rate Land

Recreational and Cultural Rate Land is any rateable land which is within the Shire and eligible in accordance with the *Cultural and Recreational Lands Act 1963*.

Provision is made to levy the rate for recreational lands at an amount that Council believes is reasonable having regard to the services provided by Council in relation to such lands and having regard to the benefit to the community derived by such recreational lands.

# Appendix C

## Grants

	FORECAST ACTUAL 2023/24 \$'000	BUDGET 2024/25 \$'000	CHANGE	
			\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	15,209	<b>18,941</b>	3,732	25%
State funded grants	1,847	<b>5,223</b>	3,376	183%
<b>Total grants received</b>	<b>17,056</b>	<b>24,164</b>	<b>7,108</b>	<b>42%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	8,892	<b>9,070</b>	178	2%
Childrens Services	-	<b>519</b>	519	100%
Community Care	678	<b>603</b>	(75)	(11%)
Immunisation Services	3	<b>3</b>	-	0%
Other	-	<b>9</b>	9	100%
<b>Recurrent - State Government</b>				
Libraries	164	<b>153</b>	(11)	(7%)
Community Care	104	<b>223</b>	119	114%
Childrens Services	498	<b>480</b>	(18)	(4%)
Maternal Child Health	323	<b>344</b>	21	6%
Emergency Management	120	<b>120</b>	-	0%
Environment	75	<b>85</b>	10	13%
<b>Total recurrent grants</b>	<b>10,858</b>	<b>11,609</b>	<b>751</b>	<b>7%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Childrens Services	60	-	(60)	(100%)
<b>Non-recurrent - State Government</b>				
Community Care	19	-	(19)	(100%)
Supported Playgroups	55	<b>55</b>	-	0%
Emergency Management	21	-	(21)	0%
Other	90	<b>80</b>	(10)	(11%)
<b>Total non-recurrent grants</b>	<b>245</b>	<b>135</b>	<b>(110)</b>	<b>(45%)</b>
<b>Total operating grants</b>	<b>11,103</b>	<b>11,744</b>	<b>641</b>	<b>6%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to Recovery Program	2,140	<b>2,204</b>	64	3%
<b>Total recurrent grants</b>	<b>2,140</b>	<b>2,204</b>	<b>64</b>	<b>3%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Roads and Bridges	1,634	<b>5,856</b>	4,222	258%
Buildings	114	<b>526</b>	413	363%
Streetscapes and open spaces	1,688	-	(1,688)	(100%)
Aerodromes	-	<b>150</b>	150	#DIV/0!
<b>Non-recurrent - State Government</b>				
Road and Bridges	20	<b>433</b>	413	2,065%
Buildings	30	<b>2,560</b>	2,530	8,433%
Streetscapes and open spaces	327	<b>690</b>	363	111%
Waste	-	-	-	0%
<b>Total non-recurrent grants</b>	<b>3,813</b>	<b>10,215</b>	<b>6,402</b>	<b>168%</b>
<b>Total capital grants</b>	<b>5,953</b>	<b>12,419</b>	<b>6,466</b>	<b>109%</b>
<b>Total Grants</b>	<b>17,056</b>	<b>24,164</b>	<b>7,108</b>	<b>42%</b>



# Appendix D

## Capital Works Program

This appendix presents a listing of the capital works projects that will be undertaken for the 2024/25 year grouped by class.

### Summary

	FORECAST ACTUAL	BUDGET	CHANGE	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Property	1,130	6,383	5,253	465.1%
Plant and Equipment	1,177	957	(220)	(18.7%)
Infrastructure	14,599	11,493	(3,107)	(21.3%)
<b>TOTAL</b>	<b>16,906</b>	<b>18,833</b>	<b>1,926</b>	<b>11.4%</b>

## Capital Works Program

For the year ending 30 June 2025

CAPITAL WORKS AREA	PROJECT COST \$'000	ASSET EXPENDITURE TYPE				SUMMARY OF FUNDING SOURCES			
		NEW \$'000	RENEWAL \$'000	UPGRADE \$'000	EXPANSION \$'000	GRANTS \$'000	CONTRIBUTIONS \$'000	COUNCIL CASH \$'000	LOAN FUNDS \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
St Arnaud Pool Renewal	2,600	-	2,600	-	-	1,950	-	650	-
Energy Efficiency in Buildings	100	-	-	100	-	50	-	50	-
Navarre Rec Reserve Upgrades	1,590	-	-	1,590	-	586	50	954	-
GWFP Clubroom & Lighting Upgrade	2,093	-	-	2,093	-	300	-	1,793	-
<b>Total Property</b>	<b>6,383</b>	-	2,600	3,783	-	2,886	50	3,447	-
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Heavy Plant Replacement Program	905	-	905	-	-	-	-	905	-
Minor Plant Program	52	-	52	-	-	-	-	52	-
<b>Total Plant and Equipment</b>	<b>957</b>	-	957	-	-	-	-	957	-
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Market Square Masterplan Stg 2 Carpark	433	-	-	433	-	433	-	-	-
Final Seal Program	300	-	300	-	-	123	-	177	-
Major Rural Roads Program	525	-	-	525	-	525	-	-	-
Resheeting Program	1,000	-	1,000	-	-	555	-	445	-
Kerb & Channel Program	384	-	384	-	-	384	-	-	-
B Double Route Upgrade	1,896	-	-	1,896	-	1,896	-	-	-
Rural & Residential Program	186	-	-	186	-	186	-	-	-
Road Rehabilitation Program	270	-	270	-	-	270	-	-	-
Urban Road Improvement Program	1,300	-	-	1,300	-	1,300	-	-	-
Resealing Program	1,319	-	1,319	-	-	980	-	339	-
<b>Total Roads</b>	<b>7,613</b>	-	3,273	4,340	-	6,652	-	961	-

# Appendix D

## Capital Works Program (continued)

For the year ending 30 June 2025

CAPITAL WORKS AREA	PROJECT COST \$'000	ASSET EXPENDITURE TYPE				SUMMARY OF FUNDING SOURCES			
		NEW \$'000	RENEWAL \$'000	UPGRADE \$'000	EXPANSION \$'000	GRANTS \$'000	CONTRIBUTIONS \$'000	COUNCIL CASH \$'000	LOAN FUNDS \$'000
<b>INFRASTRUCTURE (Continued)</b>									
<b>Bridges</b>									
Bridge Renewal Program	1,590	-	1,590	-	-	1,590	-	-	-
<b>Total Bridges</b>	<b>1,590</b>	-	1,590	-	-	1,590	-	-	-
<b>Footpath Program</b>	<b>451</b>	-	-	451	-	451	-	-	-
<b>Drainage Program</b>	<b>82</b>	-	-	82	-	-	-	82	-
<b>Waste Management</b>									
Waste Action Plan	720	720	-	-	-	-	-	720	-
<b>Parks, Open Space and Streetscapes</b>									
Stawell Cemetery Improvement Program- Site Preparation	196	-	-	196	-	-	-	196	-
SPP Central Park Netball Court Upgrade	690	-	-	690	-	690	-	-	-
<b>Total Parks, Open Space and Streetscapes</b>	<b>886</b>	-	-	886	-	690	-	196	-
<b>Aerodromes</b>									
Stawell Airport Upgrades- Precision Approach System Indicator (PAPI)	150	-	-	150	-	150	-	-	-
<b>Total Infrastructure</b>	<b>11,493</b>	720	4,863	5,909	-	9,533	-	1,959	-
<b>Total Capital Works 2024/25</b>	<b>18,833</b>	720	8,420	9,692	-	12,419	50	6,363	-
<b>Summary</b>									
Property	6,383	-	2,600	3,783	-	2,886	50	3,447	-
Plant and Equipment	957	-	957	-	-	-	-	957	-
Infrastructure	11,493	720	4,863	5,909	-	9,533	-	1,959	-
<b>Total Capital Works</b>	<b>18,833</b>	720	8,420	9,692	-	12,419	50	6,363	-

# Appendix D

## Summary of Planned Capital Works Expenditure

For the three years ending 30 June 2028

2024/25	ASSET EXPENDITURE TYPES					FUNDING SOURCES				
	TOTAL \$'000	NEW \$'000	RENEWAL \$'000	EXPANSION \$'000	UPGRADE \$'000	TOTAL \$'000	GRANTS \$'000	CONTRIBUTIONS \$'000	COUNCIL CASH \$'000	BORROWINGS \$'000
<b>Property</b>										
Buildings	6,383	-	2,600	-	3,783	6,383	2,886	50	3,447	-
<b>Total Property</b>	<b>6,383</b>	<b>-</b>	<b>2,600</b>	<b>-</b>	<b>3,783</b>	<b>6,383</b>	<b>2,886</b>	<b>50</b>	<b>3,447</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	957	-	957	-	-	957	-	-	957	-
<b>Total Plant and Equipment</b>	<b>957</b>	<b>-</b>	<b>957</b>	<b>-</b>	<b>-</b>	<b>957</b>	<b>-</b>	<b>-</b>	<b>957</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	7,613	-	3,273	-	4,340	7,613	6,652	-	961	-
Bridges	1,590	-	1,590	-	-	1,590	1,590	-	-	-
Footpaths and cycleways	451	-	-	-	451	451	451	-	-	-
Drainage	82	-	-	-	82	82	-	-	82	-
Waste management	720	720	-	-	-	720	-	-	720	-
Parks, open space and streetscapes	886	-	-	-	886	886	690	-	196	-
Aerodromes	150	-	-	-	150	150	150	-	-	-
<b>Total Infrastructure</b>	<b>11,493</b>	<b>720</b>	<b>4,863</b>	<b>-</b>	<b>5,909</b>	<b>11,493</b>	<b>9,533</b>	<b>-</b>	<b>1,959</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>18,833</b>	<b>720</b>	<b>8,420</b>	<b>-</b>	<b>9,692</b>	<b>18,833</b>	<b>12,419</b>	<b>50</b>	<b>6,363</b>	<b>-</b>

2025/26	ASSET EXPENDITURE TYPES					FUNDING SOURCES				
	TOTAL \$'000	NEW \$'000	RENEWAL \$'000	EXPANSION \$'000	UPGRADE \$'000	TOTAL \$'000	GRANTS \$'000	CONTRIBUTIONS \$'000	COUNCIL CASH \$'000	BORROWINGS \$'000
<b>Property</b>										
Buildings	1,330	1,330	-	-	-	1,330	460	-	870	-
<b>Total Property</b>	<b>1,330</b>	<b>1,330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,330</b>	<b>460</b>	<b>-</b>	<b>870</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,012	-	1,012	-	-	1,012	-	-	1,012	-
<b>Total Plant and Equipment</b>	<b>1,012</b>	<b>-</b>	<b>1,012</b>	<b>-</b>	<b>-</b>	<b>1,012</b>	<b>-</b>	<b>-</b>	<b>1,012</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	4,560	-	3,137	-	1,423	4,560	1,972	-	2,588	-
Bridges	1,407	-	1,407	-	-	1,407	160	-	1,247	-
Footpaths and cycleways	298	-	-	-	298	298	-	10	288	-
Drainage	84	-	-	-	84	84	-	-	84	-
Waste management	350	350	-	-	-	350	-	-	350	-
Parks, open space and streetscapes	300	-	-	-	300	300	-	-	300	-
<b>Total Infrastructure</b>	<b>6,998</b>	<b>350</b>	<b>4,544</b>	<b>-</b>	<b>2,104</b>	<b>6,998</b>	<b>2,132</b>	<b>10</b>	<b>4,856</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>9,340</b>	<b>1,680</b>	<b>5,556</b>	<b>-</b>	<b>2,104</b>	<b>9,340</b>	<b>2,592</b>	<b>10</b>	<b>6,738</b>	<b>-</b>



# Appendix D

## Summary of Planned Capital Works Expenditure (Continued)

For the three years ending 30 June 2028

2026/27	ASSET EXPENDITURE TYPES					FUNDING SOURCES				
	TOTAL \$'000	NEW \$'000	RENEWAL \$'000	EXPANSION \$'000	UPGRADE \$'000	TOTAL \$'000	GRANTS \$'000	CONTRIBUTIONS \$'000	COUNCIL CASH \$'000	BORROWINGS \$'000
<b>Property</b>										
Buildings	60	-	-	-	60	160	130	-	30	-
<b>Total Buildings</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Property</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>130</b>	<b>-</b>	<b>30</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	914	-	914	-	-	914	-	-	914	-
<b>Total Plant and Equipment</b>	<b>914</b>	<b>-</b>	<b>914</b>	<b>-</b>	<b>-</b>	<b>914</b>	<b>-</b>	<b>-</b>	<b>914</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	4,716	-	3,164	-	1,552	4,716	1,976	-	2,740	-
Bridges	1,426	-	1,426	-	-	1,426	160	-	1,266	-
Footpaths and cycleways	303	-	-	-	303	303	-	10	293	-
Drainage	86	-	-	-	86	86	-	-	86	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	20	20	-	-	-	20	-	-	20	-
<b>Total Infrastructure</b>	<b>6,550</b>	<b>20</b>	<b>4,590</b>	<b>-</b>	<b>1,940</b>	<b>6,550</b>	<b>2,136</b>	<b>10</b>	<b>4,404</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>7,524</b>	<b>20</b>	<b>5,504</b>	<b>-</b>	<b>2,000</b>	<b>7,624</b>	<b>2,266</b>	<b>10</b>	<b>5,348</b>	<b>-</b>

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
<b>Property</b>										
Buildings	40	-	-	-	40	40	-	-	40	-
<b>Total Buildings</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Property</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	829	-	829	-	-	829	-	-	829	-
<b>Total Plant and Equipment</b>	<b>829</b>	<b>-</b>	<b>829</b>	<b>-</b>	<b>-</b>	<b>829</b>	<b>-</b>	<b>-</b>	<b>829</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	4,839	-	3,251	-	1,588	4,839	1,985	-	2,854	-
Bridges	1,465	20	1,445	-	-	1,465	160	-	1,305	-
Footpaths and cycleways	308	-	-	-	308	308	-	10	298	-
Drainage	88	-	-	-	88	88	-	-	88	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	1,040	740	300	-	-	1,040	500	30	510	-
<b>Total Infrastructure</b>	<b>7,739</b>	<b>760</b>	<b>4,996</b>	<b>-</b>	<b>1,983</b>	<b>7,739</b>	<b>2,645</b>	<b>40</b>	<b>5,054</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>8,608</b>	<b>760</b>	<b>5,825</b>	<b>-</b>	<b>2,023</b>	<b>8,608</b>	<b>2,645</b>	<b>40</b>	<b>5,923</b>	<b>-</b>

# Appendix E

## Targeted performance indicators

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

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

### Targeted performance indicators - Service

INDICATOR	MEASURE	FORECAST	TARGET	TARGET PROJECTIONS			TREND
		2023/24	2024/25	2025/26	2026/27	2027/28	+ / O / -
<b>GOVERNANCE</b>							
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	53	55	55	55	55	0
<b>ROADS</b>							
<b>Condition</b> (sealed local roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	95.9%	95.0%	95.0%	95.0%	95.0%	0
<b>STATUTORY PLANNING</b>							
<b>Service standard</b> (planning application processing and decisions are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	77.4%	75.0%	75.8%	76.5%	77.3%	+
<b>WASTE MANAGEMENT</b>							
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	28.99%	29.99%	30.99%	31.99%	32.99%	0

# Appendix E

## Targeted performance indicators (Continued)

### Targeted performance indicators - Financial

INDICATOR	MEASURE	FORECAST	TARGET	TARGET PROJECTIONS			TREND
		2023/24	2024/25	2025/26	2026/27	2027/28	+ / O / -
<b>LIQUIDITY</b>							
<b>Working Capital<sup>1</sup></b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	198.5%	185.6%	165.5%	147.6%	129.4%	-
<b>OBLIGATIONS</b>							
<b>Asset renewal<sup>2</sup></b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expense / Asset depreciation	108.1%	123.8%	58.5%	48.8%	49.8%	-
<b>STABILITY</b>							
<b>Rates concentration<sup>3</sup></b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	55.5%	54.5%	54.7%	54.8%	54.8%	o
<b>EFFICIENCY</b>							
<b>Expenditure level<sup>4</sup></b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	\$4,950	\$4,985	\$5,143	\$5,210	\$5,323	+

1 Expected range 100% to 400%

2 Expected range 40% to 130%

3 Expected range 30% to 80%

4 Expected range \$1,000 to \$6,000



# Appendix E

## Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report

INDICATOR	MEASURE	FORECAST	BUDGET	PROJECTIONS			TREND
		2023/24	2024/25	2025/26	2026/27	2027/28	+ / O / -
<b>OPERATING POSITION</b>							
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	(28.1%)	<b>(24.2%)</b>	(25.2%)	(24.3%)	(24.5%)	o
<b>LIQUIDITY</b>							
<b>Unrestricted cash<sup>1</sup></b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	109.6%	<b>104.2%</b>	73.9%	52.3%	36.6%	-
<b>OBLIGATIONS</b>							
<b>Loans and borrowings<sup>2</sup></b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	4.9%	<b>4.8%</b>	0.0%	0.0%	0.0%	-
<b>Loans and borrowings<sup>3</sup></b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue	0.2%	<b>0.2%</b>	4.8%	0.0%	0.0%	-
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue	7.9%	<b>3.5%</b>	3.4%	3.3%	3.3%	o
<b>STABILITY</b>							
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	0.3%	<b>0.3%</b>	0.3%	0.3%	0.3%	o
<b>EFFICIENCY</b>							
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	\$2,135	<b>\$2,181</b>	\$2,239	\$2,288	\$2,338	+

1 Cash levels budgeted to decrease as key capital projects and grant funded projects are completed.

2 As per Council's borrowing principles, level of debt will not exceed 60% of rates and charges revenue.

3 As per Council's borrowing principles, annual debt servicing costs will not exceed 5% of our total operating revenue.

### Key to Forecast Trend:

+ Forecasts improvement in Council's financial performance/financial position indicator

o Forecasts that Council's financial performance/financial position indicator will be steady

- Forecasts deterioration in Council's financial performance/financial position indicator