

A large water tower is the central focus of the image. It has a conical metal roof with a ladder and platform. The main body of the tower is painted with a vibrant mural. The upper half shows a blue sky with white clouds. The lower half features a detailed kookaburra perched on a wooden post, with a landscape of rolling hills and a river in the background. The colors are bright and saturated.

West Wimmera Shire Council

AGENDA UNSCHEDULED COUNCIL MEETING

Friday 27 June 2025
9:00 am

Online Meeting
via Microsoft Teams

PUBLIC ACCESS

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

www.westwimmera.vic.gov.au



Councillors and Shire Map



MAYOR
Cr. Tim Meyer



**DEPUTY
MAYOR**
Cr. Jodie Pretlove



**Cr. Richard
Hicks**



Cr. Helen Hobbs



Cr. Tom Houlihan





COUNCIL VISION

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

OUR VALUES

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

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

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

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

OUR GOALS





Purpose of Council meetings

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

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

This Council meeting will be recorded for live streaming.

Recording of Meeting and Disclaimer

Please note every Council Meeting (other than items deemed confidential under section 3 (1) of the Local Government Act 2020) is being recorded and streamed live on West Wimmera Shire Council's website in accordance with Council's Governance Rules. Live streaming allows everyone to watch and listen to the meeting in real time, giving you greater access to Council debate and decision making and encouraging openness and transparency. All care is taken to maintain your privacy; however, as a visitor in the public gallery, your presence may be recorded. By remaining in the public gallery, it is understood your consent is given if your image is inadvertently broadcast. Opinions expressed or statements made by individual persons during a meeting are not the opinions or statements of West Wimmera Shire Council. Council therefore accepts no liability for any defamatory remarks that are made during a meeting.

Councillors pledge

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



REQUIRED TO ATTEND:

Councillors:

Tim Meyer, Mayor
Jodie Pretlove, Deputy Mayor
Richard Hicks
Helen Hobbs
Tom Houlihan

Executive Leadership Team:

David Bezuidenhout - Chief Executive Officer (CEO)
Dalton Burns – Director Corporate and Community Services (DCCS)
Brendan Pearce - Director Infrastructure Development & Works (DIDW)



Table of Contents

1 Welcome	7
2 Acknowledgement of Country.....	7
3 Opening Prayer.....	7
4 Apologies, Leave of Absences, Declaration of Conflict of Interest.....	7
4.1 Apologies	7
4.2 Leave of Absence.....	7
4.3 Declaration of Conflict of Interest	7
5 Chief Executive Officer	8
5.1 2025-26 Budget & Annual Plan.....	8
6 Corporate and Community Services.....	89
6.1 Revenue and Rating Plan 2025-2029.....	89
7 Infrastructure Development and Works	115
8 Close of Meeting	116



1 Welcome

2 Acknowledgement of Country

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

3 Opening Prayer

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

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

4.1 Apologies

4.2 Leave of Absence

4.3 Declaration of Conflict of Interest

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



5 Chief Executive Officer

5.1 2025-26 Budget & Annual Plan

Directorate: Corporate and Community Services

Report Author: Governance Manager

Report Purpose: For Decision

Purpose

This report presents West Wimmera Shire Council with the final proposed 2025-26 Annual Budget and Annual Plan for adoption.

OFFICER RECOMMENDATION:

That Council:

- 1. Pursuant to Section 94 of the Local Government Act 2020, adopt the 2025-26 Annual Budget and the Annual Plan 2025-26.**
- 2. Levy total rates and charges of \$9.215 million for the financial year 2025-26.**
- 3. Declare, in accordance with, Section 158 of the Local Government Act 1989, a General Rate of 0.12219 cents in the dollar of the Capital Improved Value within the municipal district for all rateable land for the rating period commencing 1 July 2025 and ending 30 June 2026.**
- 4. Note the General Rate of \$0.00113361 cents in the dollar of the Capital Improved Value as noted in recommendation 3, is subject to confirmation from the Valuer General of Victoria of the valuations within West Wimmera Shire and the issuance of a Certificate 7A under the Valuation of Land Act 1960. Should valuations change materially, there will be a requirement to amend the General Rate in the dollar in order to ensure compliance with the Local Government Amendment (Fair Go Rates) Act 2015. This will have no impact on the total rates revenue raised.**
- 5. Proposes that all rates for rateable land be determined by multiplying the Capital Improved Value of the rateable land by the relevant General Rate indicated at recommendation 3 above.**
- 6. Note that, in accordance with Section 167 (1) of the Local Government Act 1989, the general rates and service charges be payable by:**
 - a. Four instalments for which the gazetted instalment dates as fixed by the Minister are as follows: 30 September 2024, 30 November 2024, 28 February 2025 and 31 May 2025; or,**
 - b. Lump sum by 15 February 2025**
- 7. Declare, in accordance with Section 159 of the Local Government Act 1989, a municipal charge of \$171.50 will be levied against any rateable land on which a**



municipal charge may be levied for the rating period commencing on 1 July 2025 and ending on 30 June 2026.

8. Declare, in accordance with Section 162 of the Local Government Act 1989, the following annual waste management service charges for the period commencing 1 July 2025 and ending 30 June 2026:
 - a. Urban 120 litre bin collection: \$399 per service
 - b. Urban 120 litre glass bin collection: \$60 per service
 - c. Rural 120 litre bin collection: \$467 per service
 - d. Commercial 240 litre bin collection: \$620 per service, and
9. Issues a Public Notice of the adoption of the budget.
10. Make copies of the adopted Annual Budget 2025-26 available for public perusal at Council's Customer Service Centres in Edenhope and Kaniva, and also on Council's website.

Declaration of Interest

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

Background

Section 94 of the Local Government Act 2020 (the Act) requires that Council prepare a budget for each financial year and the subsequent 3 financial years. Section 94 (1)(a) of the Act requires that Council must adopt its annual budget by 30 June each year.

Under section 55(d) of the Local Government Act 2020 (the Act), Council is required to apply its Community Engagement Policy to the Annual Budget development. Council resolved at its Meeting held 16 May 2025 to publicly advertise the proposed Annual Budget and Annual Plan 2025-26 for 28 days.

Annual Plan

The Annual Plan sets out the activities the Council will undertake during the year to deliver the Council Plan 2021-2025 initiatives. The annual plan works in conjunction with the Annual Report and the Budget for the financial year 2025-26. The Chief Executive Officer must present a written quarterly progress report to Council outlining progress towards implementing the Annual Plan. Council may amend the Annual Plan during the year by



resolution. The proposed budget provides allocations and resourcing for the achievement of all initiatives outlined in the Annual Plan.

Proposed Budget

The proposed budget for FY 2025-26 presents budgeted income of \$26.454 million including \$10.619 million from Operating Grants and another \$4.007 million in Capital Grants. Council has considered critical objectives and important projects for delivery in the next financial year. Consistently maintaining standards of service delivery across the shire is also a priority when allocating our financial resources. Despite the economic challenges and constraints from allocation of grants from both Commonwealth and Victorian Government, Council was able to commit to an appropriate capital works program as well as to allocate resources to deliver objectives as provided in the Council Plan 2021-25.

Income

Council continues to rely on federal and state funding to deliver its critical objectives in both operational areas as well as capital works program. This year, Council will generate \$9.215 million through Rates and Charges which represent 34.83% of total budgeted income for the year. Our rates continue to be raised within the applicable 3% rate cap for this year.

Council will have \$10.619 million received in Operating Grants – primarily from Commonwealth Financial Assistance Grants. These grants are generally allocated towards operational projects and initiatives. The operating grants represent 40.14% of the total income budgeted for FY 2025-26.

Capital Grants for 2025-26 are estimated at \$4.007 million which constitute 15.15% of income for the year. Council has experienced lower allocations as were historically available for our Capital projects with the Local Roads and Community Infrastructure (LRCI) Program ceasing funding at the end of the 2024-25 year. The LRCI program has invested over \$8 million in capital funding over the last 4 years. Council has a robust mechanism of considering new projects and proposals and will continue to monitor available opportunities for any further funding or grants which may be available for any projects.

Expenditure

Council will spend \$11.071 in operational Employee Costs for the year. Council continues to review its operating expenses against deliverable objectives, initiatives, and projects. Employee Costs represent 37.79% of the total budgeted expenditure of \$29.297 million for FY 2025-26.



Materials and Services have been budgeted at \$9.047 million. The operational expenditure has been carefully estimated to ensure maximising value for money and to redeem maximum benefit of the rate payer's money for productive contributions. Materials and Services represent 30.88% of the total expenditure for the year.

Depreciation is estimated to aggregate \$8.369 million for the year and is a critical measure of our required investment into our assets over their useful life and to always maintain them in good serviceable condition. Our assets network plays an incredibly significant role in sustainability and liveability of families and people in this region.

Borrowings

On 20 March 2025, Council approved a revised budget for the 2024–25 financial year, which included \$5 million in proposed borrowing. However, due to a favourable cash position—primarily from the carryover of project and capital expenditure—it is now expected that only \$2 million will be drawn down in the final week of the financial year. A further \$2 million is forecast to be drawn in the 2025–26 financial year to manage seasonal cash flow fluctuations. Council will continue to manage its cash flow prudently, aiming to minimise borrowing costs while maintaining sufficient liquidity to meet its financial obligations as they fall due.

Capital Expenditure

Council's capital works program for the 2025-26 year is budgeted to be \$5.042 million. Council will invest \$583,000 in Capital Works this year combining with \$3.543 million from grant funding. Infrastructure investment will be over \$4.448 million with investment both in renewals and upgrades.

Community Feedback

The Draft Annual Budget 2025–26 and Draft Annual Plan 2025–26 were made publicly available for community feedback. Council received and carefully considered submissions from seven individuals. We sincerely thank all those who took the time to engage in this important process. Community feedback contributes significantly to improving the value, transparency, and responsiveness of Council's planning.

Community feedback on the 2025–26 Draft Budget and Annual Plan highlights the high level of interest and care residents have for the services and future of West Wimmera. Submissions reflected thoughtful engagement with Council's financial planning and a strong focus on infrastructure priorities, particularly roads, footpaths, and bridges. These concerns come at a time when Council, like many rural municipalities, is adjusting to the conclusion of the Federal Government's Local Roads and Community Infrastructure (LRCI) program—a funding source that has significantly supported local capital works in recent years.



Many contributors recognised the financial pressures facing small rural councils and encouraged continued investment in core services and facilities. There was also a positive call for ongoing improvements in transparency, planning, and communication, with several residents offering constructive suggestions to strengthen budget presentation and enhance community engagement.

Importantly, some respondents welcomed the draft budget's measured and pragmatic approach given current circumstances, acknowledging the importance of maintaining long-term sustainability. Overall, the feedback reflects a community that is informed, engaged, and passionate about shaping a vibrant and resilient future for West Wimmera.

Risk Management Implications

Risk identified: Business continuity risk

Financial risk

Information risk

Regulatory risk

Strategic risk

The annual budget allows Council to have a baseline for measuring its financial performance and sustainability and allows Council to control and allocate its resources forming a strong mitigation to financial, fraud, operational and reputational risk to Council.

Legislative Implications

The report complies with the requirements of the:
Local Government Act 2020

Environmental Implications

Nil

Financial and Budgetary Implications

The adoption of the Council Budget annually are the fundamental building blocks in Council's economic management framework.

The budget sets the basis for which Council Officers implement Council's strategic direction, as contained within the Council Plan, and to ensure the prudent and equitable allocation of Council's resources.

Policy Implications



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

Asset Capitalisation Policy
Asset Disposal Policy
Asset Management Policy
Asset Management Strategy
Borrowings Policy
Business Continuity Policy
Investment Policy
Rate Recovery & Financial Hardship Policy
Risk Management Policy

Council Plan Implications

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

Goal 1 – Liveable & Healthy Community

- 1.1 Create a healthy, active, and vibrant community.
- 1.2 Support a safe and inclusive community.
- 1.3 Provide well planned and sustainable community infrastructure.
- 1.4 Deliver quality services that support community life.
- 1.5 Support and encourage our events, cultural and arts communities.
- 1.6 Support a prepared and resilient community.
- 1.7 Improve the liveability of the shire to assist in growing our population into the future.

Goal 2 – Diverse and Prosperous Economy

- 2.1 Encourage and support the establishment and expansion of innovative, creative and sustainable businesses.
- 2.2 Promote the Shire as a great place to visit, live and invest.
- 2.3 Facilitate the development of the local economy and jobs.
- 2.4 Create vibrant and attractive town centres.
- 2.5 Enhance the local road network and explore transport options.
- 2.6 Provide infrastructure to sustain economic activity.

Goal 3 – Sustainable Environment

- 3.1 Preserve and enhance the natural environment.
- 3.2 Promote sustainable environmental management practices.
- 3.3 Protect and promote public open space and natural assets.
- 3.4 Pursue alternative and sustainable energy sources.

Goal 4 – Good Governance

- 4.1 Ensure long term financial sustainability.
- 4.2 Engage with the community in a timely and respectful way.



- 4.3 Advocate for our community on issues important to our future.
- 4.4 Develop a high performing accountable organisation.
- 4.5 Maintain a rigorous risk management framework.

Goal 5 – Our Commitment Values

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

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

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

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

Communication Implications

No Communication Implications

Gender Equality

No Gender Impact Assessment is required

Conclusion

Council is required under the Act to prepare and adopt a Budget each year, following public consideration consistent with Council’s Community Engagement Policy.

This activity also forms the most fundamental building block in Council’s fiscal management framework and is of critical importance in providing for effective financial management.

The proposed budget as presented fulfils all these requirements.



Attachments

1. Final 2025-26 budget and fees for council acceptance [**5.1.1** - 56 pages]
2. Annual Plan 2025 26 FINAL [**5.1.2** - 17 pages]

ANNUAL BUDGET 2025/26



Contents

	Page
Mayors and CEO's Introduction	3
Budget Reports	
1. Link to the Council Plan	4
2. Services and service performance indicators	7
3. Financial statements	13
4. Notes to the financial statements	22
5. Financial performance indicators	36
6. Schedule of fees and charges	41

Disclaimer

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

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

Mayor and CEO's Introduction

On behalf of the Councillors, we present the 2025-26 Annual Budget for West Wimmera Shire Council. This budget reflects a responsible, considered approach to planning in a challenging financial environment, with a clear focus on sustainability, service delivery, and the effective use of available resources.

The 2025-26 Budget continues to advance Council's strategic goals under the following five pillars:

1. Liveable and healthy community
2. Diverse and prosperous economy
3. Sustainable environment
4. Good governance
5. Our commitment

This budget prioritises financial sustainability while continuing to invest in critical infrastructure and community assets. In comparison to previous years, the 2025-26 capital works program has been scaled back to align with available funding. An allowance has been made for Council to pursue further opportunities for external funding throughout the year.

Council will transition out of aged and disability services in September 2025, and the budget includes provisions to support this process. This transition allows Council to refocus on delivering core local government responsibilities and strengthening financial viability into the future.

Our focus remains on maximising the efficiency of Council resources. This includes delivering more projects using Council's own staff, plant and equipment wherever practical, building internal capability, and optimising value for money.

Council has also made provision for a \$5 million loan to support key capital priorities. This funding decision reflects a responsible long-term strategy to meet infrastructure needs while ensuring repayment obligations are manageable over time.

Despite the current funding constraints affecting regional and rural councils, West Wimmera Shire Council remains committed to pursuing state and federal funding opportunities to supplement our investment in local infrastructure and community development.

The 2025-26 capital works program totals approximately \$4.26 million, with 93% allocated to the renewal of critical infrastructure and 7% to the upgrade and development of existing assets. Priority projects include improvements to roads preservation of council asset infrastructure, and community spaces.

Council's commitment to maintaining financial discipline is reflected in every aspect of this budget. We continue to strengthen internal processes, refine project planning, and identify opportunities for alternative revenue where appropriate. The allocation of resources in this budget supports our goal of delivering services in a financially responsible and community-focused way.

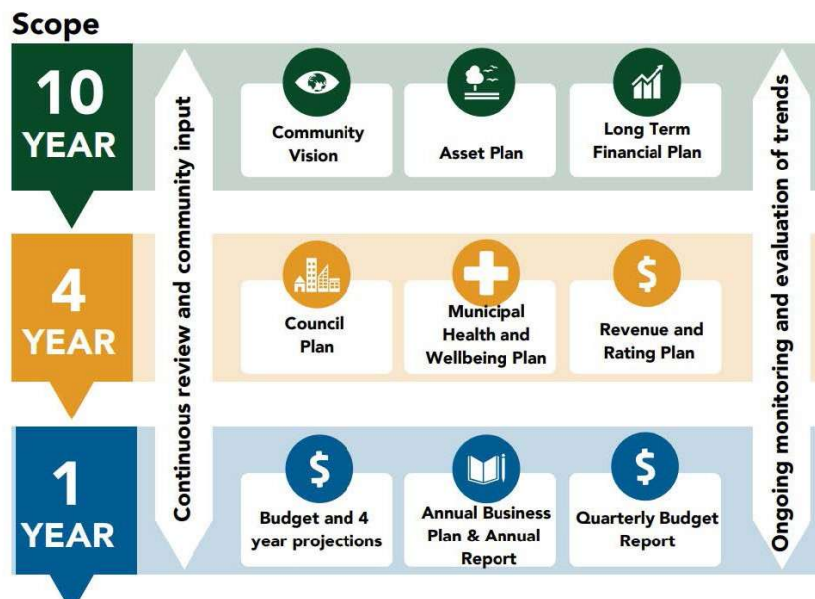
We thank our community for its continued support and engagement as we work to deliver this budget. Together, we will navigate the challenges ahead and continue to build a thriving and resilient West

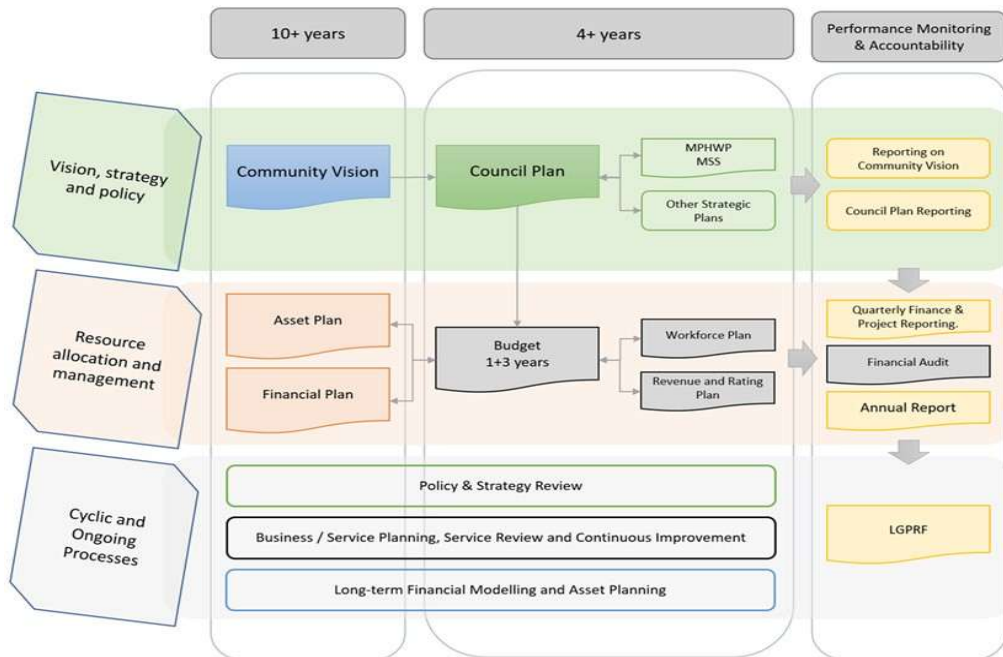
1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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





Source: Department of Jobs, Precincts and Regions

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

1.1.2 Key planning considerations

Service level planning

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

1.2 Our purpose

Our Vision

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

Our mission

Insert mission statement

Our values

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

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

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

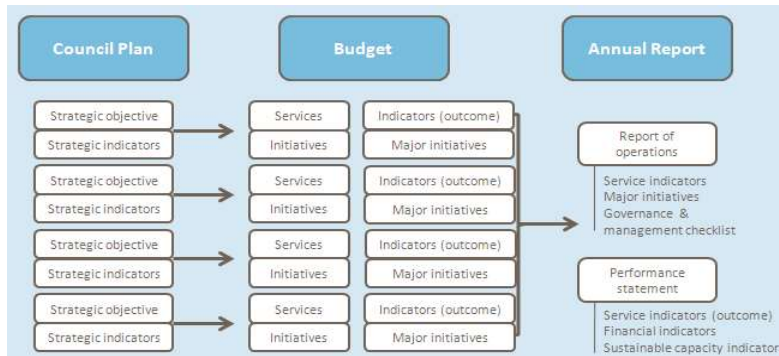
United - We will do everything within our ability to encourage and form trusting relationships, to work together as one team to achieve our goals and advocate for 'One West Wimmera'.

1.3 Strategic objectives

Strategic Objective	Description
Liveable and Healthy Community	The health and prosperity of our community is paramount. We will work together to build strong and engaged communities where diversity, participation and healthy lifestyles are encouraged and valued. Our community will be supported, safe and inclusive. Council will work with our partners to ensure we have access to the right housing, health, education, community and recreation facilities and equitable quality services. We will seek to inspire, engage and connect with our community knowing that working collaboratively can achieve more and deliver better outcomes.
Diverse and Prosperous Economy	Our future is reliant on growing a diverse and viable economic base that attracts investment and jobs and takes advantage of our natural assets. We will embrace and develop new ideas and approaches to create a vibrant community with opportunities for all, whilst building on our strengths in agriculture and supporting our town centres. To be successful we must take the lead in retaining existing employment opportunities and in attracting new and diverse opportunities, particularly for young people and families. Physical connections in our community are vital and we will pursue sustainable improvements to our road network and advocate for broader road and public transport improvements. We will support the development of tourism and leverage the potential of our history and environment to promote our place in regional tourism.
Sustainable Environment	Sustainability in West Wimmera is about making decisions now that mean we can hand the Shire to future generations in a better condition than it is in today. Our focus will be on thoughtful environmental custodianship seeking to responsibly meet our future food, energy and waste needs. Water security underpins our way of life and is essential for our future. We will consider and promote innovative and sustainable waste management options for our community. Support for the agricultural sector will include advocacy on matters of importance to the sector that enable sustainable land management. Our natural areas, lakes and wetlands are highly valued for their environmental and recreational values and we will partner with others to promote and maintain these special assets.
Good Governance	In delivering good governance, Council has an opportunity to share with the community the challenges for future service planning and provision. Active community participation in engagement processes and transparent decision making will give insights and confidence that engagement has informed decision making. Council's leadership will focus on developing a high performing and sustainable organisation that is customer focused and delivers responsive services. The provision of timely community information and a commitment to excellence and responsible financial management are paramount. Financial sustainability will be maintained through effective use of Council's resources and assets and prudent management of risk.
Our Commitment	We will proactively drive and live our values: Innovative, Accountable, United and Collaborative.

2. Services and service performance indicators

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



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objective 1: Liveable and Healthy Community

The health and prosperity of our community is paramount. We will work together to build strong and engaged communities where diversity, participation and healthy lifestyles are encouraged and valued. Our community will be supported, safe and inclusive. Council will work with our partners to ensure we have access to the right housing, health, education, community and recreation facilities and equitable quality services. We will seek to inspire, engage and connect with our community knowing that working collaboratively can achieve more and deliver better outcomes.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Parks and Reserves	Maintenance of community green spaces and community reserves.	<i>Inc</i>	3	18	-
		<i>Exp</i>	581	535	701
		<i>Surplus / (deficit)</i>	(578)	(517)	(701)
Projects and Innovation	Development and delivery of community projects.	<i>Inc</i>	1,412	858	1,776
		<i>Exp</i>	4,205	1,319	2,499
		<i>Surplus / (deficit)</i>	(2,793)	(461)	(723)
Community Support and Wellbeing	Aged, maternity and early education services.	<i>Inc</i>	1,031	2,131	1,584
		<i>Exp</i>	1,732	2,150	1,691
		<i>Surplus / (deficit)</i>	(701)	(19)	(107)
Aerodromes	Maintenance of shire Aerodromes	<i>Inc</i>	-	-	-
		<i>Exp</i>	15	15	1
		<i>Surplus / (deficit)</i>	(15)	(15)	(1)
Buildings and Property	Maintenance and preservation of shire buildings and properties inclusive of community amenities	<i>Inc</i>	-	25	23
		<i>Exp</i>	899	577	494
		<i>Surplus / (deficit)</i>	(899)	(552)	(471)
Bridges and Culverts	Maintenance and preservation of shire bridges and culverts	<i>Inc</i>	-	-	-
		<i>Exp</i>	12	43	14
		<i>Surplus / (deficit)</i>	(12)	(43)	(14)
Assets and Engineering	Administration and design of major infrastructure	<i>Inc</i>	467	5	-
		<i>Exp</i>	1,128	775	744
		<i>Surplus / (deficit)</i>	(661)	(770)	(744)
Private Works	Provision of private road and civil works in conjunction with partners	<i>Inc</i>	5	1,018	1,230
		<i>Exp</i>	1	800	1,208
		<i>Surplus / (deficit)</i>	4	218	22
Roads and Footpaths	Maintenance and preservation of shire roads and footpaths	<i>Inc</i>	4,686	4,706	3,478
		<i>Exp</i>	3,247	2,379	1,616
		<i>Surplus / (deficit)</i>	1,439	2,327	1,862
Facilities and Quality	Administration relating to the use, running and contracting of council facilities for the public consumption.	<i>Inc</i>	109	166	188
		<i>Exp</i>	500	503	1,246
		<i>Surplus / (deficit)</i>	(391)	(337)	(1,058)
Depot Operations	Support services in relation to works teams.	<i>Inc</i>	6	4	96
		<i>Exp</i>	2,677	836	1,584
		<i>Surplus / (deficit)</i>	(2,671)	(832)	(1,488)

Major Initiatives

- 1) Delivery of Edenhope Recreation Reserve Football Change Rooms
- 2) Delivery of Goroke Kindergarten Playground Upgrade

Other Initiatives

- 3) Delivery of Kaniva Dog Park
- 4) Delivery of Kaniva Depot Remediation Work
- 5) Delivery of Councils Community Grants Programs

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Roads	Condition	100%	100%	100%
Aquatic Facilities	Utilisation	3.41	3.35	3.5
Libraries	Participation	23.37%	23.07%	23.50%
Maternal and Child Health	Participation	100%	100%	100%

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.2 Strategic Objective 2: Diverse and Prosperous Economy

Our future is reliant on growing a diverse and viable economic base that attracts investment and jobs and takes advantage of our natural assets. We will embrace and develop new ideas and approaches to create a vibrant community with opportunities for all, whilst building on our strengths in agriculture and supporting our town centres. To be successful we must take the lead in retaining existing employment opportunities and in attracting new and diverse opportunities, particularly for young people and families. Physical connections in our community are vital and we will pursue sustainable improvements to our road network and advocate for broader road and public transport improvements. We will support the development of tourism and leverage the potential of our history and environment to promote our place in regional tourism.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Community Development	Provision of community events, tourism, art and cultural events and facilities.	<i>Inc</i>	108	54	35
		<i>Exp</i>	1,032	1,054	1,120
		<i>Surplus/ (deficit)</i>	(924)	(1,000)	(1,085)

Major Initiatives

- 1) Mooree Road Reconstruction and Widening
- 2) Delivery of Councils annual Resheet and Reseal Program

Other Initiatives

- 3) Local Roads Railway Crossings – Signage and Speed Limits
- 4) Lake Street Edenhope Wombat Crossing and speed limit

2.3 Strategic Objective 3: Sustainable Environment

Sustainability in West Wimmera is about making decisions now that mean we can hand the Shire to future generations in a better condition than it is in today. Our focus will be on thoughtful environmental custodianship seeking to responsibly meet our future food, energy and waste needs. Water security underpins our way of life and is essential for our future. We will consider and promote innovative and sustainable waste management options for our community. Support for the agricultural sector will include advocacy on matters of importance to the sector that enable sustainable land management. Our natural areas, lakes and wetlands are highly valued for their environmental and recreational values and we will partner with others to promote and maintain these special assets.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Emergency Management	Councils response to natural disasters and major events.	<i>Inc</i>	-	10	-
		<i>Exp</i>	5	61	20
		<i>Surplus/ (deficit)</i>	(5)	(51)	(20)
Waste Management	Provision of council run transfer stations and kurb side waste collection	<i>Inc</i>	149	97	105
		<i>Exp</i>	708	1,130	1,174
		<i>Surplus/ (deficit)</i>	(559)	(1,033)	(1,069)
Development Services	Provision of and enforcement of local laws including, animal registration, food safety, building and planning services.	<i>Inc</i>	694	196	329
		<i>Exp</i>	1,141	1,230	1,318
		<i>Surplus/ (deficit)</i>	(447)	(1,034)	(989)

Major Initiatives

- 1) Develop Waste Management Plan & Feasibility
- 2) Deliver Council Roadside Weeds and Pest Program

Other Initiatives

- 3) Landcare Facilitator – Community Capacity Building program

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Food safety	Health and safety	100%	100%	100%
Animal Management	Health and safety	0	0	0
Waste management	Waste diversion	12.87%	50%	50%
Statutory planning	Service standard	62.50%	80	70

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.4 Strategic Objective 4: Good Governance

In delivering good governance, Council has an opportunity to share with the community the challenges for future service planning and provision. Active community participation in engagement processes and transparent decision making will give insights and confidence that engagement has informed decision making. Council's leadership will focus on developing a high performing and sustainable organisation that is customer focused and delivers responsive services. The provision of timely community information and a commitment to excellence and responsible financial management are paramount. Financial sustainability will be maintained through effective use of Council's resources and assets and prudent management of risk.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Contracts and Procurement	Administration of council contracts and procurement	<i>Inc</i>	-	-	-
		<i>Exp</i>	229	95	37
		<i>Surplus/ (deficit)</i>	(229)	(95)	(37)
Human Resources	Provision of internal human resources services	<i>Inc</i>	-	-	-
		<i>Exp</i>	229	150	335
		<i>Surplus/ (deficit)</i>	(229)	(150)	(335)
Occupational Health, Safety	Provision of internal OHS and risk services	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,568	550	742
		<i>Surplus/ (deficit)</i>	(1,568)	(550)	(742)
Corporate and Leadership Services	Provision of internal Finance, Rates and Leadership	<i>Inc</i>	231	4,221	506
		<i>Exp</i>	1,243	2,049	2,605
		<i>Surplus/ (deficit)</i>	(1,012)	2,172	(2,099)
Governance	Provision of internal governance services	<i>Inc</i>	-	-	-
		<i>Exp</i>	924	1,429	1,700
		<i>Surplus/ (deficit)</i>	(924)	(1,429)	(1,700)

Major Initiatives

- 1) Complete the 2025-2029 Council Plan & Health and Wellbeing Plan (included in Council Plan)
- 2) Complete Long Term Financial Plan
- 3) Transition Aged & Disability Care Service to new provided by October 2025

Other Initiatives

- 4) Prepare Advocacy Plan for West Wimmera

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Governance	Consultation and engagement	56	56	57

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.5 Strategic Objective 5: Our Commitment

All service areas are charged with the responsibility to proactively drive and live our values: Innovative, Accountable, United and Collaborative.

Service Performance Outcome Indicators

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

2.6 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Liveable and Healthy Community	(3,423)	11,798	8,375
Diverse and Prosperous Economy	(1,085)	1,120	35
Sustainable Environment	(2,078)	2,512	434
Good Governance	(4,913)	5,419	506
Our Commitment	-	-	-
Total	(11,499)	20,849	9,350
Expenses added in:			
Depreciation	8,369		
Finance costs	80		
Others	-		
Surplus/(Deficit) before funding sources	(19,948)		
Funding sources added in:			
Rates and charges revenue	8,393		
Waste charge revenue	810		
Financial Assistance Grants	7,912		
Total funding sources	17,115		
Operating surplus/(deficit) for the year	(2,833)		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 has been supplemented with projections to 2028/29

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

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

Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
	NOTES	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Income / Revenue						
Rates and charges	4.1.1	8,942	9,215	9,491	9,776	10,069
Statutory fees and fines	4.1.2	150	172	177	182	188
User fees	4.1.3	779	596	614	632	651
Grants - operating	4.1.4	10,271	10,619	9,759	10,052	10,354
Grants - capital	4.1.4	4,028	4,007	3,865	3,056	3,056
Contributions - monetary	4.1.5	189	302	-	-	-
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(263)	115	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	4.1.6	1,886	1,428	1,471	1,515	1,560
Total income / revenue		25,982	26,454	25,378	25,214	25,879
Expenses						
Employee costs	4.1.7	11,385	11,071	11,403	11,745	12,098
Materials and services	4.1.8	10,080	9,047	7,784	8,017	8,258
Depreciation	4.1.9	8,050	8,369	8,700	9,044	9,388
Amortisation - intangible assets	4.1.10	-	-	-	-	-
Depreciation - right of use assets	4.1.11	-	-	-	-	-
Allowance for impairment losses		-	-	-	-	-
Borrowing costs		-	80	72	64	56
Finance costs - leases		-	-	-	-	-
Other expenses	4.1.12	464	730	752	774	798
Total expenses		29,979	29,297	28,711	29,645	30,597
Surplus/(deficit) for the year		(3,997)	(2,843)	(3,333)	(4,431)	(4,718)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		-	10,296	16,114	10,928	11,191
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods						
(detail as appropriate)		-	-	-	-	-
Total other comprehensive income		-	10,296	16,114	10,928	11,191
Total comprehensive result		(3,997)	7,453	12,781	6,497	6,473

Balance Sheet

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections		
	NOTES			2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Assets						
Current assets						
Cash and cash equivalents		5,250	6,195	6,722	7,582	8,347
Trade and other receivables		525	525	551	579	608
Other financial assets		-	-	-	-	-
Inventories		135	135	135	135	135
Prepayments		-	-	-	-	-
Non-current assets classified as held for sale		-	-	-	-	-
Contract assets		659	-	-	-	-
Other assets		-	-	-	-	-
Total current assets	4.2.1	6,569	6,855	7,408	8,296	9,089
Non-current assets						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		271,292	278,011	289,610	294,870	300,049
Right-of-use assets	4.2.4	-	-	-	-	-
Investment property		-	-	-	-	-
Intangible assets		-	-	-	-	-
Total non-current assets	4.2.1	271,292	278,011	289,610	294,870	300,049
Total assets		277,861	284,866	297,018	303,166	309,138
Liabilities						
Current liabilities						
Trade and other payables		2,100	1,800	1,500	1,500	1,500
Trust funds and deposits		480	180	180	180	180
Contract and other liabilities		1,416	-	-	-	-
Provisions		2,229	2,340	2,457	2,580	2,709
Interest-bearing liabilities	4.2.3	500	500	500	500	500
Lease liabilities	4.2.4	-	-	-	-	-
Total current liabilities	4.2.2	6,725	4,820	4,637	4,760	4,889
Non-current liabilities						
Provisions		377	396	416	436	458
Interest-bearing liabilities	4.2.3	1,500	3,000	2,500	2,000	1,500
Lease liabilities	4.2.4	-	-	-	-	-
Total non-current liabilities	4.2.2	1,877	3,396	2,916	2,436	1,958
Total liabilities		8,602	8,216	7,553	7,197	6,848
Net assets		269,259	276,650	289,465	295,969	302,291
Equity						
Accumulated surplus		33,836	29,839	26,506	22,075	17,357
Reserves		235,423	245,719	261,833	272,761	283,952
Total equity		269,259	275,558	288,339	294,836	301,309

Statement of Changes in Equity

For the four years ending 30 June 2029

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2025 Forecast Actual					
Balance at beginning of the financial year		273,256	37,833	235,423	-
Surplus/(deficit) for the year		-	(3,997)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		269,259	33,836	235,423	-
2026 Budget					
Balance at beginning of the financial year		269,259	33,836	235,423	-
Surplus/(deficit) for the year		7,453	(2,843)	10,296	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year	4.3.2	276,712	30,993	245,719	-
2027					
Balance at beginning of the financial year		276,712	30,993	245,719	-
Surplus/(deficit) for the year		12,781	(3,333)	16,114	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		289,493	27,660	261,833	-
2028					
Balance at beginning of the financial year		289,493	27,660	261,833	-
Surplus/(deficit) for the year		6,497	(4,431)	10,928	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		295,990	23,229	272,761	-
2029					
Balance at beginning of the financial year		295,990	23,229	272,761	-
Surplus/(deficit) for the year		6,473	(4,718)	11,191	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		302,463	18,511	283,952	-

Statement of Cash Flows

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections 2026/27 \$'000 2027/28 \$'000 2028/29 \$'000		
	Notes	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		8,742	9,215	9,465	9,749	10,041
Statutory fees and fines		163	172	177	182	188
User fees		779	596	614	632	651
Grants - operating		10,554	9,203	9,759	10,052	10,354
Grants - capital		2,388	4,687	3,865	3,056	3,056
Contributions - monetary		416	-	-	-	-
Interest received		291	-	-	-	-
Dividends received		-	-	-	-	-
Trust funds and deposits taken		-	-	-	-	-
Other receipts		1,577	1,428	1,471	1,515	1,560
Net GST refund / payment		1,520	932	806	802	826
Employee costs		(10,862)	(10,934)	(11,259)	(11,594)	(12,098)
Materials and services		(12,103)	(10,252)	(8,862)	(8,819)	(9,084)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		(29)	-	-	-	-
Other payments		(464)	(730)	(752)	(774)	(798)
Net cash provided by/(used in) operating activities	4.4.1	2,972	4,317	5,284	4,800	4,697
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(7,765)	(5,042)	(4,435)	(3,626)	(3,626)
Proceeds from sale of property, infrastructure, plant and equipment		-	250	250	250	250
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Loans and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(7,765)	(4,792)	(4,185)	(3,376)	(3,376)
Cash flows from financing activities						
Finance costs		-	(80)	(72)	(64)	(56)
Proceeds from borrowings		2,000	2,000	-	-	-
Repayment of borrowings		-	(500)	(500)	(500)	(500)
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	2,000	1,420	(572)	(564)	(556)
Net increase/(decrease) in cash & cash equivalents		(2,793)	945	527	860	765
Cash and cash equivalents at the beginning of the financial year		8,043	5,250	6,195	6,722	7,582
Cash and cash equivalents at the end of the financial year		5,250	6,195	6,722	7,582	8,347

Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	Forecast Actual	Budget	Projections		
		2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Property						
Land		-	-	-	-	-
Land improvements		-	-	-	-	-
Total land		-	-	-	-	-
Buildings		301	594	-	-	-
Heritage buildings		-	-	-	-	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		301	594	-	-	-
Total property		301	594	-	-	-
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		1,643	-	500	500	500
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		23	-	-	-	-
Library books		-	-	-	-	-
Total plant and equipment		1,666	-	500	500	500
Infrastructure						
Roads		5,226	3,672	3,865	3,056	3,056
Bridges		20	-	-	-	-
Footpaths and cycleways		100	66	10	10	10
Drainage		12	40	40	40	40
Recreational, leisure and community facilities		385	333	-	-	-
Waste management		-	-	-	-	-
Parks, open space and streetscapes		-	-	20	20	20
Aerodromes		-	337	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		55	-	-	-	-
Total infrastructure		5,798	4,448	3,935	3,126	3,126
Total capital works expenditure	4.5.1	7,765	5,042	4,435	3,626	3,626
Represented by:						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		7,180	2,881	3,935	3,126	3,126
Asset expansion expenditure		-	1,889	-	-	-
Asset upgrade expenditure		585	274	500	500	500
Total capital works expenditure	4.5.1	7,765	5,042	4,435	3,626	3,626
Funding sources represented by:						
Grants		3,581	4,072	3,865	3,056	3,056
Contributions		200	324	-	-	-
Council cash		1,984	646	570	570	570
Borrowings		2,000	-	-	-	-
Total capital works expenditure	4.5.1	7,765	5,042	4,435	3,626	3,626

Statement of Human Resources

For the four years ending 30 June 2029

	Forecast	Budget	Projections		
	Actual				
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	11,385	11,071	11,403	11,745	12,098
Employee costs - capital	832	660	680	700	721
Total staff expenditure	12,217	11,731	12,083	12,445	12,819
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	107.9	100.2	99.7	99.7	99.7
Total staff numbers	107.9	100.2	99.7	99.7	99.7

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2025/26				
	\$'000	\$'000	\$'000	\$'000	\$'000
Organisational Leadership	1,079	990	89	-	-
Corporate and Community Services	3,916	1,645	1,862	409	-
Infrastructure Development and Works	6,076	5,233	696	41	106
Total permanent staff expenditure	11,071	7,868	2,647	450	106
Other employee related expenditure	-				
Capitalised labour costs	660				
Total expenditure	11,731				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2025/26				
Organisational Leadership	5.8	5.0	0.8	-	-
Corporate and Community Services	30.2	14.3	13.2	2.7	-
Infrastructure Development and Works	64.2	57.0	5.4	0.8	1.0
Total staff	100.2	76.3	19.5	3.5	1.0

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

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Organisational Leadership				
Permanent - Full time	990	1,020	1,050	1,082
Women	196	202	208	214
Men	794	818	842	868
Persons of self-described gender	0	0	0	0
Permanent - Part time	89	92	94	97
Women	89	92	94	97
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Organisational Leadership	1,079	1,111	1,145	1,179
Corporate and Community Services				
Permanent - Full time	1,645	1,694	1,745	1,798
Women	1,119	1,153	1,187	1,223
Men	526	542	558	575
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,862	1,918	1,975	2,035
Women	1,862	1,986	2,045	2,107
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Corporate and Community Services	3,507	3,612	3,721	3,832
Infrastructure Development and Works				
Permanent - Full time	5,233	5,962	6,141	6,325
Women	1,022	1,053	1,084	1,117
Men	4,211	4,909	5,057	5,208
Persons of self-described gender	0	0	0	0
Permanent - Part time	696	717	738	761
Women	416	428	441	455
Men	280	288	297	306
Persons of self-described gender	0	0	0	0
Total Infrastructure Development and Works	5,929	6,679	6,879	7,086
Casuals, temporary and other expenditure	556	0	0	0
Capitalised labour costs	660	680	700	721
Total staff expenditure	11,731	12,082	12,445	12,818

AGENDA - Unscheduled Council Meeting - 27 June 2025
West Wimmera Shire Council

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Organisational Leadership				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	2.0	2.0	2.0	2.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.8	0.8	0.8	0.8
Women	0.8	0.8	0.8	0.8
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Organisational Leadership	5.8	5.8	5.8	5.8
Corporate and Community Services				
Permanent - Full time	14.3	14.0	14.0	14.0
Women	11.3	11.0	11.0	11.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	15.3	16.0	16.0	16.0
Women	15.3	16.0	16.0	16.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate and Community Services	29.6	30.0	30.0	30.0
Infrastructure Development and Works				
Permanent - Full time	55.0	55.0	55.0	55.0
Women	8.0	8.0	8.0	8.0
Men	47.0	47.0	47.0	47.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	5.4	5.4	5.4	5.4
Women	4.0	4.0	4.0	4.0
Men	1.4	1.4	1.4	1.4
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Infrastructure Development and Works	60.4	60.4	60.4	60.4
Casuals and temporary staff	4.5	3.5	3.5	3.5
Capitalised labour	0.0	0.0	0.0	0.0
Total staff numbers	100.2	99.7	99.7	99.7

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025/26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.00% in line with the rate cap.

This will raise total rates and charges for 2025/26 to \$9.226

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

	2024/25	2025/26	Change	%
	Forecast Actual	Budget		
	\$'000	\$'000	\$'000	
General rates*	7,640	7,874	234	3.06%
Municipal charge*	506	519	13	2.57%
Service rates and charges	792	810	18	2.27%
Special rates and charges	- 4 -	20 -	16	400.00%
Supplementary rates and rate adjustments	3	2 -	1	-33.33%
Interest on rates and charges	-	30	30	0.00%
Revenue in lieu of rates	-	-	-	0.00%
Total rates and charges	8,937	9,215	278	3.11%

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

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

Type or class of land	2024/25 cents/\$CIV*	2025/26 cents/\$CIV*	Change
General rate for rateable residential properties	0.0012217	0.0013361	9.36%
General rate for rateable commercial properties	0.0012217	0.0013361	9.36%
General rate for rateable industrial properties	0.0012217	0.0013361	9.36%

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

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

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	411	487	76	18.49%
Rural	7,202	7,356	154	2.14%
Commercial	14	16	2	14.29%
Industrial	13	15	2	15.38%
Total amount to be raised by general rates	7,640	7,874	232	0

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

Type or class of land	2024/25	2025/26	Change	
	Number	Number	Number	%
Residential	1,768	1,763	-5	-0.28%
Rural	2,835	2,834	-1	-0.04%
Commercial	90	88	-2	-2.22%
Industrial	81	84	3	3.70%
Total number of assessments	4,774	4,769	-5	-0.10%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value

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

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	335,957	364,369	28,412	8.46%
Rural	5,895,900	5,505,252	-390,648	-6.63%
Commercial	11,367	12,115	748	6.58%
Industrial	10,742	11,273	531	4.94%
Total value of land	6,253,966	5,893,009	-360,957	-5.77%

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

Type of Charge	Per Rateable Property 2024/25	Per Rateable Property 2025/26	Change	
	\$	\$	\$	%
Municipal	171	175	4	2.61%

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

Type of Charge	2024/25	2025/26	Change	
	\$	\$	\$	%
Municipal	506	519	13	2.57%

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

Type of Charge	Per Rateable Property 2024/25	Per Rateable Property 2025/26	Change	
	\$	\$	\$	%
Bin Collection Charge Urban 120L	383	399	16	4.18%
Bin Collection Charge Rural 120L	445	467	22	4.94%
Bin Collection Charge Commercial 240L	590	620	30	5.08%
Bin Collection Charge Glass 120L	58	60	2	3.45%
Total	1,476	1,546	70	4.74%

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

Type of Charge	2024/25 \$	2025/26 \$	Change \$	%
<i>Bin Collection Charge Urban 120L</i>	513,220	534,660	21,440	4.18%
<i>Bin Collection Charge Rural 120L</i>	89,445	93,867	4,422	4.94%
<i>Bin Collection Charge Commercial 120L</i>	96,170	101,060	4,890	5.08%
<i>Bin Collection Charge Glass 120L</i>	77,720	80,400	2,680	3.45%
Total	776,555	809,987	33,432	4.31%

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

	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
<i>General Rates</i>	7,640	7,874	234	3.06%
<i>Municipal Charges</i>	506	519	13	2.57%
<i>Waste management charges</i>	777	810	33	4.31%
Total Rates and charges	8,923	9,203	280	3.14%

4.1.1(l) Fair Go Rates System Compliance

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

	2024/25	2025/26
Total Rates	\$ 8,146	\$ 8,393
Number of rateable properties	4,774	4,769.00
Base Average Rate	1.706325932	1.759907737
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$ 1.706700000	\$ 1.756530000
Maximum General Rates and Municipal Charges Revenue	\$ 8,146	\$ 8,393
Budgeted General Rates and Municipal Charges Revenue	\$ 8,146	\$ 8,393
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 8,146	\$ 8,393

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

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

- The making of supplementary valuations (2025/26: estimated \$0 and 2024/25: \$3,044,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Building, Planning, Food Safety and Registrations fees	144	164	20	13.89%
Administration fees	6	8	2	33.33%
Total statutory fees and fines	150	172	22	14.67%

Statutory fees are forecast to remain consistent in the 2025/26 financial year.

4.1.3 User fees

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Aged, health and early education services	551	313 -	238	-43.19%
Waste Management	85	90	5	5.88%
Caravan Park Fees	118	138	20	16.95%
Other	25	55	30	120.00%
Total user fees	779	596 -	183	-23.49%

West Wimmera Shire is transitioning out of Aged Care services. The latest date this service will transition will be 30/09/2025. A reduction in user fees has been factored into this budget.

4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	11,512	11,400 -	112	-1%
State funded grants	2,787	3,065	278	10%
Total grants received	14,299	14,626	327	2%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	7,433	7,912	479	6%
General home care	440	-	440	-100%
Miscellaneous	10	10	-	-
Recurrent - State Government				
Youth and Early Education	1,015	893 -	122	-12%
Aged care	63	-	63	-100%
School crossing supervisors	8	7 -	1	-13%
Libraries	111	111	-	0%
Maternal and child health	417	377 -	40	-10%
Recreation	-	-	-	-
Community safety	176	165 -	11	-6%
Total recurrent grants	9,673	9,475 -	198	-2%
Non-recurrent - State Government				
Project construction	598	1,144	546	91%
Total non-recurrent grants	598	1,144	546	91%
Total operating grants	10,271	10,619	348	3%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,986	2,445	459	23%
Total recurrent grants	1,986	2,445	459	23%
Non-recurrent - Commonwealth Government				
Buildings	200	1,033	833	417%
Road Construction	1,446	-	1,446	-100%
Non-recurrent - State Government				
Buildings	396	529	133	34%
Total non-recurrent grants	2,042	1,562 -	480	-24%
Total capital grants	4,028	4,007 -	21	-1%
Total Grants	14,299	14,626	327	0

Operating grants include monies from State and Commonwealth Government sources for the purposes of funding the delivery of the Council's services to residents.

Capital grants include monies from State and Commonwealth government sources which contributes to funding the capital works program. The amount of capital grants received each year can fluctuate dramatically, depending on the timing of specific projects and state and federal government programs and priorities.

Overall funding levels are projects to fall in 2025/26 financial year. This fall is as a result of delivering significant project upgrades in the past financial year as well as uncertainty in Financial Assistance Grants. The Local Roads and Community Infrastructure Program also completed in the 2024/25 financial year.

4.1.5 Contributions

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Monetary	189	302	113	59.79%
Non-monetary	-	-	-	0.00%
Total contributions	189	302	113	59.79%

Monetary contributions represent funds received from community groups to contribute toward specific projects.

4.1.6 Other income

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Private works	1,156	1,200	44	3.81%
Reimbursements from employees	101	119	18	17.82%
Lease of facilities	58	41	17	-29.31%
Interest income	309	-	309	-100.00%
Statutory Reimbursements	173	-	173	-100.00%
Other	89	68	21	-23.60%
Total other income	1,886	1,428	458	-24.28%

Other income is anticipated to reduce in 2025/26. The overall cash position reducing the interest income forecast along with a reduction in statutory reimbursements (Workcover) anticipated.

4.1.7 Employee costs

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Wages and salaries	8,171	7,580	(591)	-7.23%
WorkCover	419	380	(39)	-9.31%
Superannuation	1,146	1,203	57	4.97%
Leave	1,161	1,202	41	3.53%
Other employment costs	488	706	218	44.67%
Total employee costs	11,385	11,071	(314.00)	-2.76%

Staff costs remain steady into the 2025/26 year. With the anticipated transition of aged care services reducing overall FTE being off set by a provision for staff salary increase. The council staff EBA is currently expired and being negotiated.

4.1.8 Materials and services

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Contractors	3,889	5,523	1,634	42.02%
Materials	928	717	211	-22.74%
Plant and Equipment Maintenance and Running Costs	900	912	12	1.33%
Software Licences and subscriptions	650	498	152	-23.38%
Insurances	405	480	75	18.52%
Subscriptions and memberships	315	424	109	34.60%
Programs	140	209	69	49.29%
Communications & utilities	445	416	29	-6.52%
Consultants	610	251	359	-58.85%
Staff conferences and training	120	231	111	92.50%
Capital recoveries	-	1,149	521	82.96%
Other materials and services	1,678	535	1,143	-68.12%
Total materials and services	10,080	9,047	1,033	-10.25%

Material and services is forecast to reduce into the 2025/26 financial year. West Wimmera Shire has delivered significant operational projects in the 2024/25 financial year which contributed to the large increase. Capital recoveries are the charging of plant and materials from operational accounts to capital projects ensuring the accurate recording of asset construction costs.

4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Property	1,327	1,473	146	11.00%
Plant & equipment	1,242	1,193	49	-3.95%
Infrastructure	5,481	5,703	222	4.05%
List other components - agree to Model Accounts	-	-	-	#DIV/0!
Total depreciation	8,050	8,369	319	3.96%

4.1.10 Other expenses

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Councillor Allowances	194	212	18	9.28%
Auditors remuneration - Internal	21	25	4	19.05%
Auditors remuneration - External	60	55	5	-8.33%
Legal costs	65	73		
Other	124	365	241	194.35%
Total other expenses	464	730	266	57.33%

4.2 Balance Sheet

4.2.1 Assets

4.2.1(a) Current Assets

Cash and cash equivalents include cash and investments such as cash held in the bank, petty cash and the value of investments in deposits or other liquid investments.

Council has invested significant cash (\$8.355M) in the construction and acquisition of assets during the 2024/25 financial year. This has impacted Council's cash reserves.

Council will draw down a loan of \$5M in 2024/25 to fund investments while maintaining sufficient cash reserves to meet its short term obligations.

Council is in the last year of the Local Roads and Infrastructure Community Infrastructure Program and is awaiting the outcome of funding acquittals as such carries a contract asset for funds owed in association with this funding agreement.

4.2.2 Liabilities

4.2.2(a) Current Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. Council's operating liabilities (monthly creditors) are anticipated to reduce over the next 3 years as significant asset projects are completed. Liabilities associated with employee benefits are anticipated to increase inline with employment costs per FTE.

Council has reported a contract liability for the year ended 30 June 2025 resulting from funds received in advance for the delivery of contract outcomes the most significant of these being a major construction project.

4.2.3 Borrowings

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

	Forecast Actual 2024/25	Budget 2025/26	2026/27	Projections 2027/28	2028/29
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	-	2,000	3,500	3,000	2,500
Amount proposed to be borrowed	2,000	2,000	-	-	-
Amount projected to be redeemed	-	500	500	500	500
Amount of borrowings as at 30 June	2,000	3,500	3,000	2,500	2,000
Amount (of opening balance) to be refinanced	-	-	-	-	-

Over the past five years, Council has delivered major infrastructure projects, funded through substantial contributions from its cash reserves. As a result, additional liquidity support is now required, particularly to manage the timing of major grant receipts and the period before rates become due. Council aims to prioritise essential services and minimise borrowings by managing its cash assets prudently.

4.3 Statement of changes in Equity

4.3.1 Reserves

Council does not enlist the use of reserves except where required by Accounting Standards.
Council reports an asset revaluation reserve for the purpose of reporting accumulated unrealised gains of infrastructure assets.

4.3.2 Equity

Councils Equity continues to remain strong and is anticipated to increase over the forecast period.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Council continues to return a cash surplus from operations to fund capital investment and service debt. It is anticipated that available cash will increase in later forecast periods available for future capital works.

4.4.2 Net cash flows provided by/used in investing activities

Council has invested heavily in property, plant and equipment during the 2025 financial year. It is forecast to reduce this investment during 2026 financial year to service debt and accumulate cash for future investments.

4.4.3 Net cash flows provided by/used in financing activities

Council is anticipating to draw down a \$2M prior to the end of the the 2025 financial year and is forecasting to contribute \$500K to the servicing of this principle during the 2026 financial year. It is anticipated that council till further

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	301	594	293	97.34%
Plant and equipment	1,666	-	1,666	-100.00%
Infrastructure	5,798	4,448	1,350	-23.28%
Total	7,765	5,042	2,723	-35.07%

	Project Cost	Asset expenditure types				Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	594	-	-	283	-	281	2	-	-
Plant and equipment	-	-	-	-	-	-	-	-	-
Infrastructure	4,448	-	3,992	-	-	3,935	15	498	-
Total	5,042	-	2,881	274	-	4,216	17	498	-

<Add comments here>

4.5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PROPERTY									
Land Improvements									
Kaniva dog park	193	-	-	193	-	191	2	-	
Building Improvements									
Goroke Preschool Playground	90	-	-	90	-	90	-	-	
Kaniva Hall painting	78	-	-	78	-	50	-	28	
Johnny Mullagh Discovery Centre remedial works	15	-	15	-	-	-	-	15	
Libraries Open Access	198	-	-	198	-	198	-	-	
Park furniture	20	-	-	-	-	-	-	20	
TOTAL PROPERTY	594	-	15	559	-	529	2	63	
PLANT AND EQUIPMENT									
TOTAL PLANT AND EQUIPMENT	-	-	-	-	-	-	-	-	

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
INFRASTRUCTURE									
Roads									
Mooree Road Ch5800 - Ch7600	79	-	79	-	-	79	-	-	
Goroke Nurcoung Road	62	-	62	-	-	62	-	-	
South Lillimur Road	27	-	27	-	-	27	-	-	
Elizabeth Street	11	-	11	-	-	11	-	-	
Yearinga Road	35	-	35	-	-	35	-	-	
Mooree Road Ch 4560 - Ch 5800	477	-	477	-	-	477	-	-	
Railway Crossing	100	-	100	-	-	100	-	-	
Lake Street	102	-	102	-	-	102	-	-	
Apsley Natimuk Road	831	-	831	-	-	831	-	-	
Kadnook Connewirricoo Road (Design)	50	-	50	-	-	50	-	-	
Budjik St (Design)	39	-	39	-	-	-	-	39	
Yearinga Rd Ch2826 - Ch 3651	35	-	35	-	-	-	-	35	
Kaniva Traffic review	40	-	40	-	-	-	-	40	
Linemarking	20	-	20	-	-	-	-	20	
Shoulder Resheeting	400	-	400	-	-	400	-	-	
Resheeting	1,354	-	1,354	-	-	1,354	-	-	
Street Lighting	10	-	10	-	-	-	-	10	
Footpaths and Cycleways									
Footpath upgrades - various	10	-	10	-	-	-	-	10	
Budjik St Kaniva Footpath	56	56	-	-	-	-	-	56	
Drainage									
Culvert renewal	30	-	30	-	-	-	-	30	
Kurb and Channel	10	-	10	-	-	-	-	10	
Parks, Open Space and Streetscapes									
Properties sewer connection	18	-	18	-	-	-	-	18	
Aquatic facilities	65	-	65	-	-	-	-	65	
Kaniva Depot remedial works	150	-	150	-	-	-	-	150	
West wimmera workers accommodation	100	-	100	-	-	-	-	100	
Aerodromes									
Edenhope Aerodrome Fire Upgrade	322	-	322	-	-	-	322	-	
Edenhope Taxiway	15	-	-	15	-	15	-	-	
TOTAL INFRASTRUCTURE	4,448	56	4,377	15	-	3,543	322	583	
TOTAL NEW CAPITAL WORKS									
	5,042	56	4,392	574	-	4,072	324	646	

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

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	0	0	0	0	0	0	0	0	0	0
Total Property	0	0	0	0	0	0	0	0	0	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	500	0	500	0	0	0	0	0	500	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	0	0	0	0	0	0	0	0	0	0
Library books	0	0	0	0	0	0	0	0	0	0
Total Plant and Equipment	500	0	500	0	0	0	0	0	500	0
Infrastructure										
Roads	3,865	0	3,865	0	0	3,865	3,865	0	0	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	10	0	10	0	0	10	0	0	10	0
Drainage	30	0	30	0	0	30	0	0	30	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	20	0	20	0	0	20	0	0	20	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	3,925	0	3,925	0	0	3,925	3,865	0	60	0
Total Capital Works Expenditure	4,425	0	4,425	0	0	4,425	3,865	0	560	0

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	0	0	0	0	0	0	0	0	0	0
Total Property	0	0	0	0	0	0	0	0	0	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	500	0	500	0	0	0	0	0	500	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	0	0	0	0	0	0	0	0	0	0
Library books	0	0	0	0	0	0	0	0	0	0
Total Plant and Equipment	500	0	500	0	0	0	0	0	500	0
Infrastructure										
Roads	3,056	0	3,056	0	0	3,056	3,056	0	0	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	10	0	10	0	0	10	0	0	10	0
Drainage	30	0	30	0	0	30	0	0	30	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	20	0	20	0	0	20	0	0	20	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	3,116	0	3,116	0	0	3,116	3,056	0	60	0
Total Capital Works Expenditure	3,616	0	3,616	0	0	3,616	3,056	0	560	0

2028/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	0	0	0	0	0	0	0	0	0	0
Total Property	0	0	0	0	0	0	0	0	0	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	500	0	500	0	0	0	0	0	500	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	0	0	0	0	0	0	0	0	0	0
Library books	0	0	0	0	0	0	0	0	0	0
Total Plant and Equipment	500	0	500	0	0	0	0	0	500	0
Infrastructure										
Roads	3,056	0	3,056	0	0	3,056	3,056	0	0	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	10	0	10	0	0	10	0	0	10	0
Drainage	30	0	30	0	0	30	0	0	30	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	20	0	20	0	0	20	0	0	20	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	3,116	0	3,116	0	0	3,116	3,056	0	60	0
Total Capital Works Expenditure	3,616	0	3,616	0	0	3,616	3,056	0	560	0

5a. Targeted performance indicators

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

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend +/o/-
						2026/27	2027/28	2028/29	
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	56	56	57	58	59	60	+
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	100	100	100	100	100	100	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	62.5	80	70	70	70	70	+
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	%	50	50	50	50	50	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+o/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	136%	98%	142%	160%	174%	102%	
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	146%	77%	60%	51%	40%	39%	
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	40%	34%	35%	37%	39%	39%	
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$6,919	\$6,280	\$6,143	\$6,020	\$6,216	\$6,416	

5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections 2026/27	2027/28	2028/29	Trend +/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	%	%	%	%	%	%	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	%	%	%	%	%	%	o
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	0%	6%	5%	5%	5%	5%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	0%	6%	6%	6%	6%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		2%	11%	20%	18%	16%	12%	+
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.14%	0.14%	0.16%	0.16%	0.17%	0.17%	o
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$1,660	\$1,706	\$1,760	\$1,813	\$1,867	\$1,923	+

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

FEES & CHARGES



Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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West Wimmera Shire Council

Governance and Administration

Freedom of Information (FOI)

FOI Application Fee	Per occasion	Statutory	N	\$33.60
Land Information Certificate	Per certificate	Statutory	N	\$30.60

Photocopying

A4 – black & white – single sided	Per page	Council	Y	\$0.35
A4 – black & white – single sided – multiple copies	Per page	Council	Y	\$0.30
A4 – black & white – double sided	Per page	Council	Y	\$0.45
A4 – black & white – double sided – multiple copies	Per page	Council	Y	\$0.40
A3 – black & white – single sided	Per page	Council	Y	\$0.55
A3 – black & white – single sided – multiple copies	Per page	Council	Y	\$0.50
A3 – black & white – double sided	Per page	Council	Y	\$0.75
A3 – black & white – double sided – multiple copies	Per page	Council	Y	\$0.70
A4 – colour	Per page	Council	Y	\$1.05
A3 – colour	Per page	Council	Y	\$1.55
A1/A0 – Black & White Plan	Per page	Council	Y	\$21.00
A1/A0 – Colour Plan	Per page	Council	Y	\$26.00
A1/A0 – Full colour/greyscale image	Per page	Council	Y	\$31.00

Council Hire and Facilities

Community Bus

Hire Fee (Community Group only)	Per kilometre	Council	Y	\$0.85
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Note: Fuel at cost of hirer; bus must be returned with full tank of fuel. Hirers to be charged per km based on where the bus is located at that time and to be charged from pick up point.

Kaniva Caravan Park Fees

Powered Site

Occupied – per night	Per site	Council	Y	\$31.00
Caravan, trailer or like vehicle, or tent or like construction – weekly fee	Per site	Council	Y	\$145.00
Additional persons 6yrs & over	Per site	Council	Y	\$5.50

Unpowered Site

Occupied – per night	Per site	Council	Y	\$21.00
Caravan, trailer or like vehicle, or tent or like construction – weekly fee	Per site	Council	Y	\$90.00
Additional persons 6yrs & over	Per site	Council	Y	\$5.50

Unoccupied – no tenants

Caravan, trailer or like vehicle, or tent or like construction – weekly fee	Per site	Council	Y	\$57.00
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Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Two Bedroom deluxe accessible cabin (wheelchair friendly)

Cabin (wheelchair friendly)	Per night	Council	Y	\$170.00
Based on two people per cabin – maximum sleeps five – minimum two night stay				
Additional persons (adult & children)	Per night	Council	Y	\$10.50

Three Bedroom deluxe family cabin

Cabin	Per night	Council	Y	\$191.00
Based on two people per cabin – maximum sleeps eight – minimum two night stay				
Additional persons (adult & children)	Per night	Council	Y	\$10.50

Edenhope Community Centre Hire

Security deposit for licensed functions (refundable)	Per event	Council	N	On request
Insurance – functions with or without alcohol	Per event	Council	Y	On request
Sounds System (Audio visual System & microphones) – Bond	Per event	Council	N	On request

Community Hire Rates (Edenhope Community Centre)

Function Room

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$115.00
Half Day (4 hours)	Per event	Council	Y	\$58.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$85.00

Meeting Room

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$29.00
Half Day (4 hours)	Per event	Council	Y	\$18.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$29.00

Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$34.00
Half Day (4 hours)	Per event	Council	Y	\$18.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$29.00

Activity Space

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$32.00
Half Day (4 hours)	Per event	Council	Y	\$18.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$29.00

Function Room and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$150.00
Half Day (4 hours)	Per event	Council	Y	\$74.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$115.00

Meeting Room and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$57.00
Half Day (4 hours)	Per event	Council	Y	\$29.00

Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Meeting Room and Kitchen [continued]

Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$52.00
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Activity Space and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$68.00
Half Day (4 hours)	Per event	Council	Y	\$34.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$58.00

Function Room and Activity Space

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$136.00
Half Day (4 hours)	Per event	Council	Y	\$63.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$97.00

Function Room, Activity Space and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$170.00
Half Day (4 hours)	Per event	Council	Y	\$86.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$136.00

Function Room, Meeting Room and Activity Space

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$160.00
Half Day (4 hours)	Per event	Council	Y	\$91.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$125.00

Function Room, Meeting Room, Activity Space and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$194.00
Half Day (4 hours)	Per event	Council	Y	\$125.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$154.00

Commercial Hire Rates (Edenhope Community Centre)

Function Room

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$228.00
Half Day (4 hours)	Per event	Council	Y	\$115.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$170.00

Meeting Room

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$57.00
Half Day (4 hours)	Per event	Council	Y	\$34.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$57.00

Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$63.00
Half Day (4 hours)	Per event	Council	Y	\$34.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$57.00

Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Activity Space

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$64.00
Half Day (4 hours)	Per event	Council	Y	\$23.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$34.00

Function Room and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$285.00
Half Day (4 hours)	Per event	Council	Y	\$144.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$223.00

Meeting Room and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$115.00
Half Day (4 hours)	Per event	Council	Y	\$63.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$110.00

Activity Space and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$136.00
Half Day (4 hours)	Per event	Council	Y	\$68.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$115.00

Function Room and Activity Space

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$280.00
Half Day (4 hours)	Per event	Council	Y	\$131.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$200.00

Function Room, Activity Space and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$337.00
Half Day (4 hours)	Per event	Council	Y	\$178.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$280.00

Function Room, Meeting Room and Activity Space

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$325.00
Half Day (4 hours)	Per event	Council	Y	\$165.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$257.00

Function Room, Meeting Room, Activity Space and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$388.00
Half Day (4 hours)	Per event	Council	Y	\$200.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$314.00

Kaniva Hall Hire

Security deposit for licensed functions (refundable)	Per event	Council	N	\$115.00
Insurance – functions with or without alcohol	Per event	Council	Y	On request
Sound System (PA System & microphones) – Bond	Per event	Council	N	\$103.00

Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Community Hire Rates (Kaniva Hall)

Function Room

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$115.00
Half Day (4 hours)	Per event	Council	Y	\$58.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$86.00

Meeting Room

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$29.00
Half Day (4 hours)	Per event	Council	Y	\$18.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$29.00

Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$34.00
Half Day (4 hours)	Per event	Council	Y	\$18.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$29.00

Function Room and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$145.00
Half Day (4 hours)	Per event	Council	Y	\$68.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$110.00

Meeting Room and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$58.00
Half Day (4 hours)	Per event	Council	Y	\$29.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$52.00

Function Room, Meeting Room and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$170.00
Half Day (4 hours)	Per event	Council	Y	\$85.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$136.00

Commercial Hire Rates (Kaniva Hall)

Function Room

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$228.00
Half Day (4 hours)	Per event	Council	Y	\$115.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$170.00

Meeting Room

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$57.00
Half Day (4 hours)	Per event	Council	Y	\$34.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$57.00

Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$63.00
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Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Kitchen [continued]

Half Day (4 hours)	Per event	Council	Y	\$34.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$57.00

Function Room and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$285.00
Half Day (4 hours)	Per event	Council	Y	\$143.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$225.00

Meeting Room and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$115.00
Half Day (4 hours)	Per event	Council	Y	\$63.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$110.00

Function Room, Meeting Room and Kitchen

Full Day 8am – 5pm (9 hours)	Per event	Council	Y	\$337.00
Half Day (4 hours)	Per event	Council	Y	\$178.00
Evening 5pm – Midnight (7 hours)	Per event	Council	Y	\$280.00

Other

Council occupancy charges for individual rental agreements		Council	Y	As per the individual agreements. Available on request from Council
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Local Laws

Animal Registration Fees

Maximum Fee applicable to dogs and cats under Domestic Animals Act 1994

Category A – Maximum Fee	Annual fee per animal	Statutory	N	\$134.00
Category B – Maximum Fee Pensioner	Annual fee per animal	Statutory	N	\$67.00
Category C – Reduced Fee	Annual fee per animal	Statutory	N	\$46.50
Category C – Reduced Fee Pensioner	Annual fee per animal	Statutory	N	\$24.00
Dangerous/Menacing dog registration fee	Per animal	Statutory	N	\$237.00

Pound Fees

Pound Release Fees	Per occasion	Council	N	\$56.50
Pound Release Fees Registered dog/cat – within 12 months from first impoundment	Per occasion	Council	N	\$80.50
Subsequent Pound Release Fee per cat/dog	Per occasion	Council	N	\$118.50

Daily Food Fee

Dogs and Cats	Per animal per day	Council	N	\$15.60
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Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Daily Food Fee [continued]

Livestock – Small Animal (sheep or equivalent)	Per animal per day	Council	N	\$15.60
Livestock – Large Animal (cow or equivalent)	Per animal per day	Council	N	\$21.00

Surrendered Animals

Registered		Council	Y	No Charge
Unregistered	Per animal	Council	Y	\$74.00
Feral Cat		Council	Y	No Charge

Other

Roadside Grazing of livestock	No charge	Council	N	No Charge
Mobile Vendor on Council controlled land permit one off visit	per occurrence	Council	N	\$41.50
Mobile Vendor on Council controlled land permit Annual fee	Annual	Council	N	\$490.00
Local Law Permit – excess animal numbers, alcohol permit for hotels for consumption of alcohol outside of hotel	Yearly	Council	N	\$72.50
stall as part of organised event		Council	N	No Charge
Breach of a notice to comply	Per occasion	Council	N	\$191.00

Health Registration Fees

Charge classes are as defined under the Food Act 1984

Class 1 Registration (Hospitals/aged care/child care)	Annual fee	Council	N	\$342.00
Class 2 Registration (Restaurants/cafes/prep of food)	Annual fee	Council	N	\$283.50
Class 3 Registration (Low risk food prep/package food)	Annual fee	Council	N	\$195.00
Class 4 Registration (Newsagents)		Council	N	No Charge
Fee for limited operation (operate less than 3 days or under 25 hours per week)	Annual fee	Council	N	50% of full fee
Fee for full operations of Club or Community Organisation	Annual fee	Council	N	50% of full fee

Fee for temporary food permit

Community Group – up to 2 events p.a.		Council	N	No Charge
Community Group – up to 12 events p.a. (annual charge)	Annual fee	Council	N	\$36.50
General Food Business – up to 2 events p.a. (per event charge)	Annual fee	Council	N	\$27.00
General Food Business – up to 12 events p.a. (annual charge)	Annual fee	Council	N	\$74.50
General Food Business – more than 12 events per year	Annual fee	Council	N	50% of class 2/3 full fee

Other

Penalty for late payment of Health Registration fees	Per occasion	Council	N	50% of invoice
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On-site wastewater management systems (OWMS) permits

Construct, install or alter OWMS	Per application	Council	N	\$389.00
Minor alteration to OWMS	Per application	Council	N	Prescribed Fee
Transfer a permit	Per application	Council	N	Prescribed Fee

Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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On-site wastewater management systems (OWMS) permits [continued]

Amend a permit	Per application	Council	N	Prescribed Fee
Renew a permit	Per application	Council	N	Prescribed Fee
Exemption	Per application	Council	N	N/A

Public Health and Accommodation Businesses

Caravan park registration – less than 25 sites (3 yearly registration fee)	Per caravan park	Statutory	N	Prescribed fee
Caravan park registration 26-50 sites (3 yearly registration fee)	Per caravan park	Statutory	N	Prescribed fee
Caravan park registration 51-100 sites (3 yearly registration fee)	Per caravan park	Statutory	N	Prescribed fee
Caravan park transfer of proprietor	Per instance	Statutory	N	Prescribed fee
Public Aquatic Facilities	3 yearly fee	Council	N	\$320.00
Prescribed Accommodation	Annual fee	Council	N	\$315.00
Hair & Beauty premises	Annual fee	Council	N	\$201.00
Transfer of registration (only for prescribed accommodation/hairstyling/beauty – not applicable to food businesses)	Per occasion	Council	N	50% of full fee

Planning Fees

Applications for Permits (Regulation 7)

Class 1 Change or allow a new use of the land	Per application	Statutory	N	Prescribed fee
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To develop land, or to use and develop land for a single dwelling per lot, or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of the development is:

Class 2 up to \$10,000	Per application	Statutory	N	Prescribed fee
Class 3 \$10,000 to \$100,000	Per application	Statutory	N	Prescribed fee
Class 4 \$100,000 to \$500,000	Per application	Statutory	N	Prescribed fee
Class 5 \$500,000 to \$1 million	Per application	Statutory	N	Prescribed fee
Class 6 \$1 million to \$2 million	Per application	Statutory	N	Prescribed fee

A permit that is subject of a VicSmart application if the estimated cost of development is:

Class 7 Up to \$10,000	Per application	Statutory	N	Prescribed fee
Class 8 More than \$10,000	Per application	Statutory	N	Prescribed fee
Class 9 VicSmart application to subdivide or consolidate land	Per application	Statutory	N	Prescribed fee

To develop land if the estimated cost of the development is:

Class 10 Up to \$100,000	Per application	Statutory	N	Prescribed fee
Class 10 Up to \$100,000 Native Vegetation Removal Only	Per application	Statutory	N	Prescribed fee
Class 11 \$100,000 to \$1 million	Per application	Statutory	N	Prescribed fee
Class 12 \$1 million to \$5 million	Per application	Statutory	N	Prescribed fee
Class 13 \$5 million to \$15 million	Per application	Statutory	N	Prescribed fee
Class 14 \$15 million to \$50 million	Per application	Statutory	N	Prescribed fee

Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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To develop land if the estimated cost of the development is: [continued]

Class 15 More than \$50 million (to be charged at 50% until 13/10/2017)	Per application	Statutory	N	Prescribed fee
Class 16 Subdivide an existing building	Per application	Statutory	N	Prescribed fee
Class 17 Subdivide land into 2 lots	Per application	Statutory	N	Prescribed fee
Class 18 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Per application	Statutory	N	Prescribed fee
Class 19 To subdivide land (\$1,241 for each 100 lots created)	Per application	Statutory	N	Prescribed fee
Class 20 To create or vary or remove a restriction within the meaning of the Subdivision Act 1988; or to create or move a Right of Way; or to create, vary or remove an easement other than a right of way; or to vary or remove a condition of the nature of an easement other than a right of way in a Crown grant	Per application	Statutory	N	Prescribed fee
Class 21 A permit not otherwise provided for in this Regulation	Per application	Statutory	N	Prescribed fee

Permit Applications for more than one Class

1. An application for more than one class of permit set out in the above table; 2. An application to amend a permit in more than one class set out in the above table:		Statutory	N	The sum of: The highest of the fees which would have been applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made.
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Amendments to Planning Schemes

Stage 1	Per application	Statutory	N	Prescribed fee
a) Considering a request to amend a planning scheme; and b) Exhibition and notice of the amendment; and c) Considering any submissions which do not seek to change the amendment; and d) If applicable, abandoning the amendment.				
Stage 2	Per application	Statutory	N	Prescribed fee
a) Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel				
i) Up to 10 Submissions	Per application	Statutory	N	Prescribed fee
ii) 11 to 20 submissions	Per application	Statutory	N	Prescribed fee
iii) More than 20 submissions	Per application	Statutory	N	Prescribed fee
Stage 3	Per application	Statutory	N	Prescribed fee
a) Adopting an amendment or a part of an amendment; and b) submitting the amendment for approval by the Minister; and c) giving notice of the approval of the amendment				
Stage 4	Per application	Statutory	N	Prescribed fee
a) Consideration by the Minister of a request to approve the amendment; and b) Giving notice of approval of an amendment				

Amendments to permits under section 72 of the Planning and Environment Act 1987

Class 1 Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	Per application	Statutory	N	Prescribed fee
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Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Amendments to permits under section 72 of the Planning and Environment Act 1987 [continued]

Class 2 Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit	Per application	Statutory	N	Prescribed fee
Class 3 Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is \$10,000 or less	Per application	Statutory	N	Prescribed fee
Class 4 Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$10,000 but not more than \$100,000	Per application	Statutory	N	Prescribed fee
Class 5 Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$100,00 but not more than \$500,000	Per application	Statutory	N	Prescribed fee
Class 6 Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$500,000	Per application	Statutory	N	Prescribed fee
Class 7 Amendment to a permit * that is the subject of VicSmart application, if the estimated cost of the additional development is \$10,000 or less	Per application	Statutory	N	Prescribed fee
Class 8 Amendment to a permit * that is the subject of VicSmart application, if the estimated cost of the additional development is more than \$10,000	Per application	Statutory	N	Prescribed fee
Class 9 Amendment to a class 9 permit *	Per application	Statutory	N	Prescribed fee
Class 10 Amendment to a class 10 permit *	Per application	Statutory	N	Prescribed fee
Class 11 Amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit * if the estimated cost of the additional development to be permitted by the amendment is \$100,000 or less	Per application	Statutory	N	Prescribed fee
Class 12 Amendment to a class 12, class 13, class 14, class 15 or class 16 permit * if the estimated cost of any additional development to be permitted by the amendment is more than \$100,000 but not more than \$1,000,000	Per application	Statutory	N	Prescribed fee
Class 13 Amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit * if the estimated cost of any additional development to be permitted by the amendment is more than \$1,000,000	Per application	Statutory	N	Prescribed fee
Class 14 Amendment to a class 17 permit *	Per application	Statutory	N	Prescribed fee
Class 15 Amendment to a class 18 permit *	Per application	Statutory	N	Prescribed fee
Class 16 Amendment to a class 19 permit *	Per application	Statutory	N	Prescribed fee
Class 17 Amendment to a class 20 permit *	Per application	Statutory	N	Prescribed fee
Class 18 Amendment to a class 21 permit *	Per application	Statutory	N	Prescribed fee
Class 19 Amendment to a class 22 permit	Per application	Statutory	N	Prescribed fee

Other Fees

Regulation 7 For requesting the Minister to prepare an amendment to a planning scheme exempted from the requirements referred to in section 20(4) of the Act	Per application	Statutory	N	Prescribed fee
Regulation 8 For requesting the Minister to prepare an amendment to a planning scheme exempted from certain requirements prescribed under section 20A of the Act	Per application	Statutory	N	Prescribed fee
Regulation 10 For combined permit applications	Per application	Statutory	N	Prescribed fee

Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Other Fees [continued]

Regulation 12 Amend an application for a permit or an application to amend a permit	Per application	Statutory	N	Prescribed fee
Regulation 13 For a combined application to amend permit	Per application	Statutory	N	Prescribed fee
Regulation 14 For a combined permit and planning scheme amendment	Per application	Statutory	N	Prescribed fee
Regulation 15 For a certificate of compliance	Per application	Statutory	N	Prescribed fee
Regulation 16 For an agreement to a proposal to amend or end an agreement under section 173 of the Act	Per application	Statutory	N	Prescribed fee
Regulation 17 For a planning certificate	Per application	Statutory	N	Prescribed fee
Regulation 18 Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	Per application	Statutory	N	Prescribed fee
Secondary Consent fee	Per application	Council	N	\$211.50
Extension of time request	per request	Council	N	\$211.50

Building Fees

Extension, Alterations

- Includes partial compliance
- Protection works additional \$822
- Performance solutions additional \$1,030.00 (up to 2, more than 2 to be negotiated)
- Includes four (4) mandatory inspections. Additional inspections \$195 each

Up to \$5,000	Per application	Council	Y	\$594.00
Value of Works \$5,001 – \$10,000	Per application	Council	Y	\$804.00
Value of Works \$10,001 – \$20,000	Per application	Council	Y	\$1,050.00
Value of Works \$20,001 – \$50,000	Per application	Council	Y	\$1,515.00
Value of Works \$50,001 – \$100,000	Per application	Council	Y	\$2,020.00
Value of Works \$100,001 – \$150,000	Per application	Council	Y	\$2,335.00
Value of Works \$150,001 – \$200,000	Per application	Council	Y	\$2,745.00
Value of Works \$200,001 – \$250,000*	Per application	Council	Y	\$3,080.00
Value of Works \$250,001 – \$300,000*	Per application	Council	Y	\$3,455.00
Value of Works \$300,001 – \$350,000*	Per application	Council	Y	\$3,920.00
Value of Works > \$350,000*	Per application	Council	Y	\$4,150.00

New Dwellings, Re-erection/Re-siting

- Protection works additional \$822
- Performance solutions additional \$1,030.00 (up to 2, more than 2 to be negotiated)
- Includes four (4) mandatory inspections – additional inspections \$195 each

Value of Works Up to \$200,000	Per application	Council	Y	\$3,080.00
Value of Works \$200,001 – \$250,000*	Per application	Council	Y	\$3,550.00
Value of Works \$250,001 – \$350,000*	Per application	Council	Y	\$3,845.00
Value of Works > \$350,000*	Per application	Council	Y	\$3,930.00

Miscellaneous – Building Permits

Garage, Car Port, Shed, Patio, Verandah, Pergola	Per application	Council	Y	\$935.00
Swimming Pool (fence alterations only)	Per application	Council	Y	\$391.00
Swimming Pool (new fence only)	Per application	Council	Y	\$693.00

Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Miscellaneous – Building Permits [continued]

Swimming Pool and all fences	Per application	Council	Y	\$888.00
Restumping (work must be performed by Registered Builder)	Per application	Council	Y	\$951.00
Demolish / Remove Building – Domestic (shed / house)	Per application	Council	Y	\$853.00
Demolish / Remove Building – Commercial	Per application	Council	Y	\$896.00

Commercial Building Work (Class 2-9) – Building Permits

- Includes partial compliance
- Protection works additional \$822
- Performance solutions additional \$1,030.00 (up to 2, more than 2 to be negotiated)
- Includes four (4) mandatory inspections – additional inspections \$195 each

New Building, Extension, Alterations

Value of Works Up to \$10,000	Per application	Council	Y	\$1,015.00
Value of Works \$10,001 – \$50,000	Per application	Council	Y	\$1,460.00
Value of Works \$50,001 – \$100,000	Per application	Council	Y	\$2,165.00
Value of Works \$100,001 – \$150,000	Per application	Council	Y	\$2,680.00
Value of Works \$150,001 – \$200,000	Per application	Council	Y	\$3,045.00
Value of Works \$200,001 – \$250,000*	Per application	Council	Y	\$3,570.00
Value of Works \$250,001 – \$300,000*	Per application	Council	Y	\$4,130.00
Value of Works \$300,001 – \$500,000*	Per application	Council	Y	\$4,695.00
Value of Works > \$500,000 or (negotiated with Council)	Per application	Council	Y	\$ value of works / 50

Community Group (Not-for Profit) Building Works – Building Permits

Discount on Permit fees only. State Government Levy still applies	Per application	Council	Y	Fees negotiated
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Levies / Bonds

Building Administration Fund Levy (State Levy) (Applies to all building work over \$10,000)	Per application	Statutory	N	Value of work x 0.00128
Bond / Guarantee for Re-erection of buildings	Per application	Statutory	N	The lesser of the cost of the building work or \$5,000
Council Infrastructure (Asset) Protection Deposit	Per application	Council	N	\$753.00

Inspections

Additional Mandatory Inspections	Per occasion	Council	Y	\$205.00
Compliance Inspection	Per occasion	Council	Y	\$205.00

Compliance Inspections of Swimming Pool and Spa Barriers

- Includes compliance certificate – FORM 23 or FORM 24 (non-compliance)
- Excludes prescribed lodgements fees

First Inspection	Per occasion	Council	Y	\$326.00
Re-inspection	Per occasion	Council	Y	\$205.00

Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Swimming Pools and Spas (lodgement fees)

Swimming Pool / Spa registration fee	Per occasion	Statutory	N	2.15 fee units = \$36.10 (rounded)
Swimming Pool / Spa records search determination fee	Per occasion	Statutory	N	3.19 fee units = \$53.60 (rounded)
Lodging a certificate of pool and spa barrier non-compliance	Per occasion	Statutory	N	26 fee units = \$437.10 (rounded)
Lodging a certificate of pool and spa barrier compliance	Per occasion	Statutory	N	1.38 fee units = \$23.20 (rounded)
Pool/Spa Failure to Register – Construction before 1 November 2020	Per occasion	Statutory	N	2 penalty units = \$407.00 (rounded)
Pool/Spa Failure to Register – Construction on or after 1 November 2020	Per occasion	Statutory	N	2 penalty units = \$407.00 (rounded)
Relocatable Pool/Spa Failure to Register	Per occasion	Statutory	N	2 penalty units = \$407.00 (rounded)
Pool/Spa Failure to register after notice given	Per occasion	Statutory	N	2 penalty units = \$407.00 (rounded)
Pool/Spa Failure to pay at lodgement of Cert of Compliance	Per occasion	Statutory	N	2 penalty units = \$407.00 (rounded)
Pool/Spa Failure to lodge Cert of Compliance after alteration	Per occasion	Statutory	N	2 penalty units = \$407.00 (rounded)
Pool/Spa Failure to lodge Cert of Compliance	Per occasion	Statutory	N	2 penalty units = \$407.00 (rounded)
Pool/Spa Failure to pay lodgement fee – Cert of Non Compliance	Per occasion	Statutory	N	2 penalty units = \$407.00 (rounded)

Report and Consent

Application for report and consent – Siting	Per Regulation	Statutory	N	27.45 fee units = \$461.40 (rounded)
Application for report and consent – Projections	Per Regulation	Statutory	N	19.61 fee units = \$329.60 (rounded)
Application for report and consent – Protection of public	Per Regulation	Statutory	N	19.9 fee units = \$334.50 (rounded)
Application for report and consent – Building above or below certain public facilities	Per Regulation	Statutory	N	19.61 fee units = \$329.60 (rounded)
Application for report and consent – Septic systems	Per occasion	Statutory	N	19.61 fee units = \$329.60 (rounded)
Application for report and consent – To build over an easement vested in Council	Per occasion	Statutory	N	19.61 fee units = \$329.60 (rounded)
Application for report of Council – Location of point of stormwater discharge (LPOD)	Per occasion	Statutory	N	14.17 fee units = \$238.20 (rounded)
Application for report and consent – Flood prone	Per occasion	Statutory	N	19.61 fee units = \$329.60 (rounded)
Application for report and consent – Demolition of building	Per occasion	Statutory	N	5.75 fee units = \$96.70 (rounded)

Request for Information

Property Information Requests (Regulation 51(1), 51(2) and 51(3))	Per occasion	Statutory	N	3.19 fee units = \$52.10 (rounded)
Request for Professional Advice/Consultation – per hour	Per occasion	Council	Y	\$184.00

Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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File Retrieval / Search

File Retrieval – Minor Document (for example, Copy of Building / Occupancy Permit/ Plans)	Per occasion	Council	N	\$51.50
File Retrieval / Search (for example, Permit History)	Per occasion	Council	N	\$130.00

Amended Building Permit

Amended Building Permit – Minor Alterations	Per occasion	Council	Y	\$189.00
Amended Building Permit – Major Alterations	Per occasion	Council	Y	\$305.00
Time Extension – Building Permit (first request)	Per occasion	Council	Y	\$315.00
Time Extension – Building Permit (second request)	Per occasion	Council	Y	\$357.00
Time Extension – Building Permit (third request)	Per occasion	Council	Y	\$406.00

Refunds

Refund only for inspections not carried out based on inspection fees at time of cancellation

Withdrawn Application – Permit Lodged Not Yet Assessed	Per occasion	Council	Y	\$389.00
Withdrawn Application – Permit Lodged Not Yet Issued	Per occasion	Council	Y	40% of fees (Minimum \$480.00)
Permit Cancellation – After Permit Issued	Per occasion	Council	Y	Permit Fees Retained
Permit Cancellation – After Permit Expired	Per occasion	Council	Y	No Refund

Lodgement Fee

Lodgement fee for Private Building Surveyors (Submission of Section 30, and 73)	Per occasion	Statutory	N	8.23 fee units = \$138.30 (rounded)
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Other

Place of Public Entertainment (POPE) Occupancy Permit	Per occasion	Council	N	\$430.00
Temporary Siting Approval or Temporary Structure Inspection	Per occasion	Council	N	\$279.50
Entertainment / Event Consideration, Notification, and Approval – No Permit Required	Per occasion	Council	N	\$26.50

Waste and Recycling

Green Waste

Per cubic metre (level 6 x 4 trailer/ute load)	Per cubic metre	Council	Y	\$20.00
Car boot load	Per load	Council	Y	\$8.00
Contaminated Green Waste per cubic metre	Per cubic metre	Council	Y	\$40.00

Hard Waste

Per cubic metre (level 6 x 4 trailer/ute load)	Per cubic metre	Council	Y	\$40.00
Car boot load	Per load	Council	Y	\$20.00
General household waste – 120 litre bin	Per item	Council	N	\$9.00
General household waste – 240 litre bin	Per item	Council	N	\$12.00

Name	Basis	Nature of fee	GST	Year 25/26 Fee (incl. GST)
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Tyres

Light – tyre only	Per item	Council	Y	\$9.00
Light – with rim	Per Item	Council	Y	\$17.00
Medium – tyre only	Per item	Council	Y	\$17.00
Medium – with rim	Per item	Council	Y	\$32.00
Heavy – tyre only	Per item	Council	Y	\$37.00
Heavy – with rim	Per item	Council	Y	\$74.00
Tractor – up to 1.5m diameter tyre only	Per item	Council	Y	\$152.00
Tractor – over 1.5m diameter tyre only	Per item	Council	Y	\$305.00
Tractor – over 1.5m diameter with rim	Per item	Council	Y	\$389.00

Other

Loads Concrete/Builders Rubble etc	Per cubic metre	Council	Y	\$53.00
Clean concrete	Per cubic metre	Council	Y	\$53.00
Recyclables (if sorted)	Per load	Council	Y	\$0.00
Mattresses/Couches	Per item	Council	Y	\$42.00
Prescribed waste (Asbestos – must be wrapped)	Per 10m ²	Council	Y	\$21.00
E-Waste	Per item	Council	Y	\$2.50
E-Waste – Screens	Per item	Council	Y	\$6.00

Kerbside Waste Collection Service

Urban 120 litre bin collection – annual charge – weekly collection	Yearly fee	Council	N	\$399.00
Rural 120 litre bin collection – annual charge – weekly collection	Yearly fee	Council	N	\$467.00
Commercial 240 litre bin collection – annual charge – weekly collection	Yearly fee	Council	N	\$620.00
Glass 120L	Yearly fee	Council	N	\$60.00

Replacement Bins

120 litre bin	Per bin	Council	N	\$65.00
240 litre bin	Per bin	Council	N	\$100.00
Recycling Bins – Standard	Per bin	Council	N	\$55.00

ANNUAL PLAN 2025/26

The best of country living



WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

TABLE OF CONTENTS

Organisational chart West Wimmera Shire Council	3
Message from the Mayor and CEO	4
About the Annual Plan	4
Our planning framework	6
Our shire services	7
Our values	7
Council vision and goals	8
Budget information	9
Key focus areas 2025-26	10

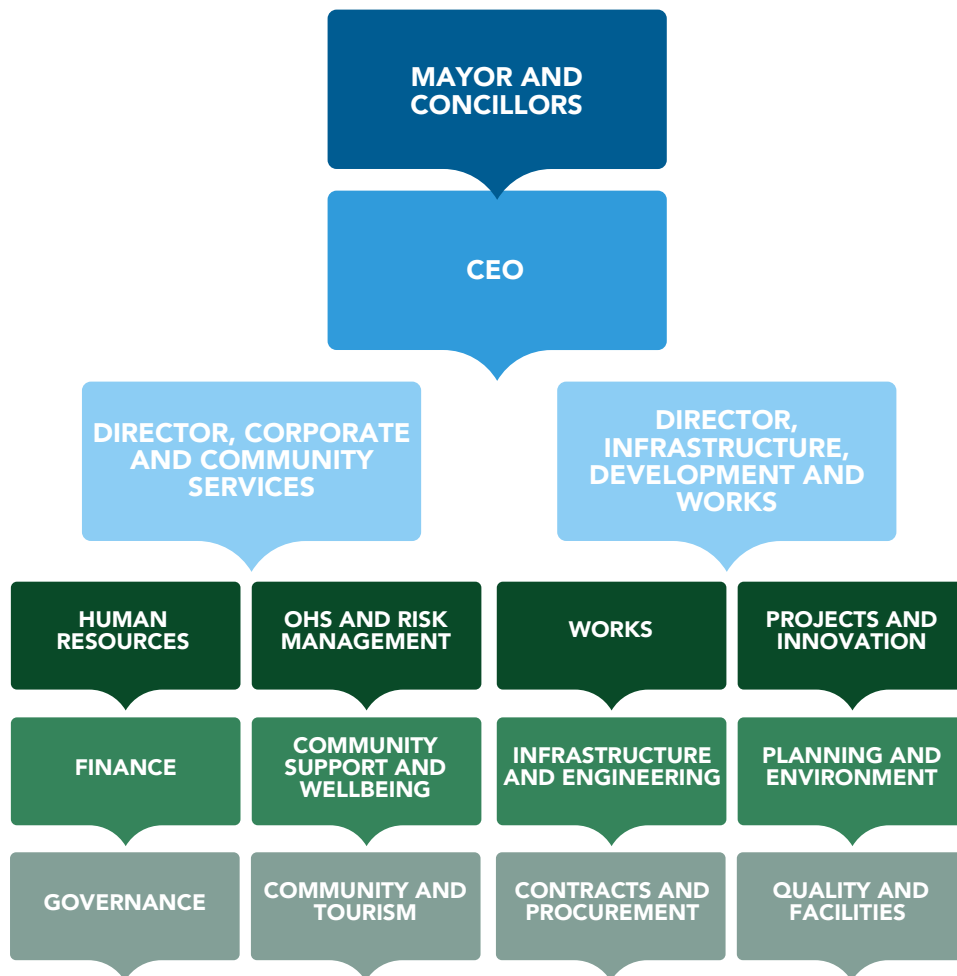
ACKNOWLEDGEMENT OF COUNTRY

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

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

ORGANISATIONAL CHART WEST WIMMERA SHIRE COUNCIL

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



WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

MESSAGE FROM THE MAYOR AND CEO

It is with great pride that we present the 2025-2026 Annual Plan - a roadmap for the year ahead that reflects our ongoing commitment to the sustainability, liveability, and long-term prosperity of West Wimmera Shire.

Over the past year, Council has continued to deliver key infrastructure and community-focused projects across the region. As we move into a new planning cycle, we remain focused on practical and meaningful outcomes that respond to local needs and strengthen the foundation for future growth.

A number of important projects are already underway or planned for the coming year. These include the redevelopment of the football change rooms at Edenhope Recreation Reserve and the design phase for the Kaniva Recreation Facility. We are also progressing plans for the Goroque pool and a major upgrade to the Kaniva bowling green - both subject to funding outcomes.

Community spaces continue to be enhanced, with the upgrade of the Goroque Kindergarten playground, a brand-new dog park being constructed at Kaniva, and essential works at the Kaniva and Goroque swimming pools.

Council remains focused on maintaining and upgrading our local road network to improve safety and connectivity across the shire. Major works planned for 2025-2026 include the reconstruction and widening of Mooree Road, upgrades to intersections at Apsley-Natimuk Road and Patyah-Bringalbert North Road, and new signage and speed limit changes at railway crossings. Subject to funding, we are also planning major upgrades to Kadnook-Connewirricoo Road.



Infrastructure works will also continue across a range of Council assets, including the connection of Council-owned properties to the Goroque sewer, drainage upgrades in Apsley, floor levelling at the Johnny Mullagh Discovery Centre at Harrow, and improvements at the Kaniva Depot.

Council is actively pursuing opportunities to support population growth and economic development. Subject to funding, we aim to deliver new workforce accommodation at Edenhope and Kaniva to assist with attracting and retaining skilled workers in our region - a critical factor in our ongoing development.

We thank our Councillors, staff, and community members for their continued dedication and collaboration. Your contributions help ensure West Wimmera remains a strong, welcoming, and forward-looking place to live.

We invite you to read this Annual Plan and share your feedback as we work together toward the year ahead.

Mayor Tim Meyer and CEO David Bezuidenhout

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

ABOUT THE ANNUAL PLAN

The Annual Plan sets out the activities that Council will undertake during the year to deliver the outcomes of the Council Plan 2021-2025. The annual plan works in conjunction with the Annual Report and the Budget for financial year 2025-26.

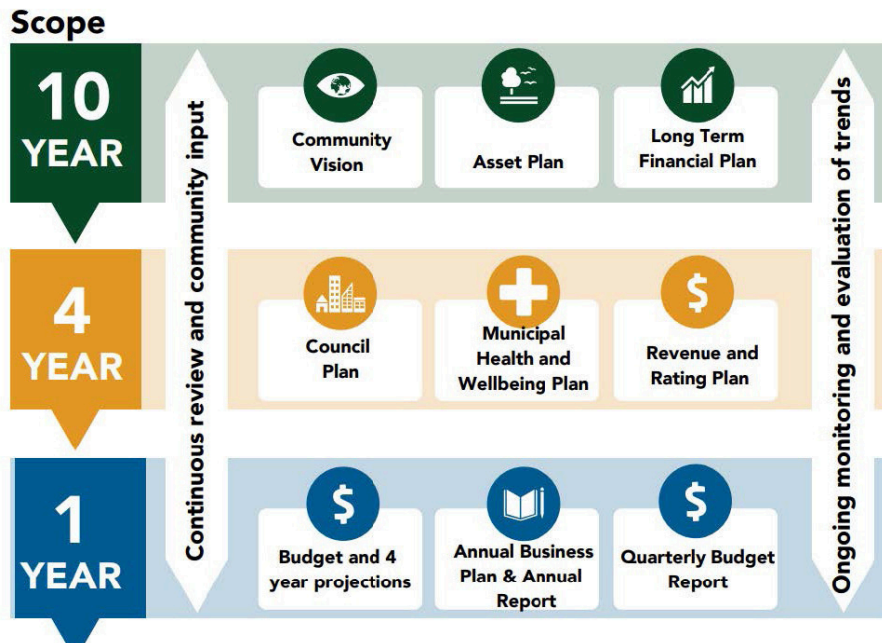
Together the following integrated documents form the local government's system of financial management:

- Council Plan 2021-25 incorporating community vision
- Long-term financial plan and yearly budget
- 2025-26 Annual Report and Annual Plan

The Chief Executive Officer must present a written quarterly progress report to Council outlining progress towards implementing the Annual Plan. Council may amend the Annual Plan during the year by resolution.

OUR PLANNING FRAMEWORK

Our planning framework comprises the key plans that guide our work and decision making and connects the long-term community needs and aspirations. The Council Plan is aligned with the 2041 Community Vision. The Annual Plan sits within our one-year scope and is an annual document Council will develop to ensure that we are moving towards our goals.



WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

OUR SHIRE SERVICES

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

FOR OUR COMMUNITY



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

FOR OUR FAMILIES



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

FOR OUR BUSINESSES



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

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

OUR VALUES



Our values guide our behavior and decision-making and how we lead and support our community.

1

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

Innovative

3

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

United

2

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

Accountable

4

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

Collaborative

COUNCIL VISION AND GOALS



Our Council Plan sets out the four-year vision for the shire and the outcomes Council wants to achieve over that period. These outcomes align with key directions identified in the West Wimmera Community Vision 2041.

GOALS

1

Liveable and healthy community

2

Diverse and prosperous community

3

Sustainable environment

4

Good governance

5

Our commitment - we will proactively drive and live in our values: innovative, accountable, united and collaborative.

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

1 Liveable and healthy community

- 1.1 Create a healthy, active, and vibrant community.
- 1.2 Support a safe and inclusive community.
- 1.3 Provide well planned and sustainable community infrastructure.
- 1.4 Deliver quality services that support community life.
- 1.5 Support and encourage our events, cultural and arts communities.
- 1.6 Support a prepared and resilient community.
- 1.7 Improve the liveability of the shire to assist in growing our population into the future.

2 Diverse and prosperous community

- 2.1 Encourage and support the establishment and expansion of innovative, creative, and sustainable businesses.
- 2.2 Promote the shire as a great place to visit, live and invest.
- 2.3 Facilitate the development of the local economy and jobs.
- 2.4 Create vibrant and attractive town centres.
- 2.5 Enhance the local road network and explore transport options.
- 2.6 Provide infrastructure to sustain economic activity.

3 Sustainable environment

- 3.1 Preserve and enhance the natural environment.
- 3.2 Promote sustainable environmental management practices.
- 3.3 Protect and promote public open space and natural assets.
- 3.4 Pursue alternative and sustainable energy sources.

4 Good governance

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

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

BUDGET INFORMATION

2021-25 Council Plan goals	FY25/26 budget (\$'000)
Goal 1: Liveable and healthy community	\$3,423
Goal 2: Diverse and prosperous economy	\$1,085
Goal 3: Sustainable environment	\$2,078
Goal 4: Good governance	\$4,913
Goal 5: Our commitment	

Goal 5 is not linked to any specific Council service areas. It is, instead, an overarching commitment by Council to proactively drive and live our values: innovative, accountable, united and collaborative

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

KEY FOCUS AREAS 2025-26

* Major Initiatives in 2025-26 budget

Key Advocacy Focus Areas for 2025-2026

GOAL 1: Liveable and healthy community

Relevant Council Plan initiative	2025/2026 action	Department
1.1.1	Continue to roll out our Community Grants Program (Quick Response Grant, Sponsorships, Community Strengthening and Community Support Grant)	Corporate and Community Services
1.1.4 #	Partner with service providers to improve access to health and community services within the shire (general health, oral health, mental health, MCH services, early years care and education, youth service)	Corporate and Community Services
1.1.8	Supporting and recognising volunteers across the shire with annual volunteer morning teas, seek funding for additional event to recognise all volunteers	Corporate and Community Services
1.2.1	Delivery of supported playgroups program	Corporate and Community Services
1.2.2	Engagement with schools and key stakeholders (health service providers, headspace) across the shire to promote Western Bulldogs Community Foundation Program.	Corporate and Community Services
1.2.2	Deliver Freeza and Engage youth funding through Western Bulldogs Community Foundation Program.	Corporate and Community Services
1.2.3	16 days of activism campaign with local events in November 2025	Corporate and Community Services
1.2.5	Active participation of CoRe alliance membership	Corporate and Community Services
1.2.7	Intergenerational playgroup/gardening program in Edenhope	Corporate and Community Services
1.2.8	Annual Working with Children's check audit	Corporate and Community Services
1.3.1	Support community groups with funding applications	Infrastructure Development & Works
1.3.1	Training for committees of management (DEECA) and modern rules for committee training	Corporate and Community Services

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

1.3.2	Delivery of Johnny Mullagh Discovery Centre floor leveling Connection of Council properties into Goroke sewer Kaniva pool painting Goroke pool painting Apsley men's toilet repair Goroke pool leak repair and water chlorinator Kaniva depot - fuel tank removal	Infrastructure Development & Works
1.3.2	Complete fire-fighting facilities upgrade at Edenhope Aerodrome (funded)	Infrastructure Development & Works
1.3.2	Complete asset inspections as per plan	Infrastructure Development & Works
1.3.2	Seek funding for solar on government owned buildings (if available) – potentially - Kaniva Community Hub and/or pools	Infrastructure Development & Works
1.3.2 #	Advocate for upgrading – rail crossing signals at Serviceton and pedestrian crossings at Maddern and Farmer Street Kaniva	Infrastructure Development & Works
1.3.2 *	Delivery of Goroke Kinder playground project Delivery of Kaniva Dog Park Delivery of Kaniva Recreation Reserve facilities design Delivery of Goroke aquatic facility design (subject to funding) Delivery of Open Access Library Fitout Project Advocate and seek funding for Streetscape upgrades West Wimmera housing projects, Goroke kinder building upgrade, Edenhope childcare playground, Kaniva pool upgrade, Kaniva Recreation Reserve facility upgrades and other key projects as they arise.	Infrastructure Development & Works
1.3.3 *	Delivery of Edenhope football changerooms Delivery of Serviceton Silo Art Delivery of Kaniva Bowling Club green (subject to funding) Delivery of Goroke irrigation and lighting (subject to funding) Continue to seek suitable grant funding as it becomes available for community infrastructure projects, including: Edenhope Recreation Reserve oval lighting Edenhope netball court and lighting upgrade Apsley Recreation Reserve oval lighting Additional projects to be added as they are approved through the PMO	Infrastructure Development & Works
1.3.5 #	Advocate for the requirement for school bus services for all school children	Corporate and Community Services
1.3.5	Continue to run/support and promote volunteer taxi service in Kaniva and Centre for Participation bus from Kaniva to Horsham weekly	Corporate and Community Services
1.3.5	Continue to run/support and promote companion transport program Harrow, Kaniva and Edenhope	Corporate and Community Services
1.4.2 #	Meet with funding and/or service partners every six months to assist with regional advocacy for childcare/early years services	Corporate and Services
1.4.3 #	Advocate for childcare in Goroke	Corporate and Community Services
1.4.5	Training calendar on Councils website with business training opportunities	Infrastructure Development &

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

1.4.9 #	Advocate for the requirement for potable water in Harrow, Goroke and Apsley	Infrastructure Development & Works
1.5.1	Continuing to provide library services for the community.	Corporate and Community Services
1.6.1	Community fire awareness, through social media and Wimmera Emergency Management Team	Corporate and Community Services
1.6.2	Attend meetings and actively participate in the Wimmera Emergency Management Resources Sharing Partnership and work with the staff or the Wimmera Emergency Management Team	Corporate and Community Services
1.6.2 #	Advocate for multi-agency depot in Kaniva (CFA, SES and ambulance) and Goroke (CFA and SES)	Corporate and Community Services
1.6.3	Attend and actively participate in the planning of the Grampians Regional Emergency Management team regional and local plans	Corporate and Community Services
1.6.4	Plan for and deliver emergency services as required in conjunction with REMPC, as per the three tiers of emergency management planning in Victoria and the Emergency Management Act 2013	Corporate and Community Services
1.7.1	Involvement in Wimmera Southern Mallee Development Housing Project West Wimmera Key Worker Accommodation Project Delivery (subject to funding) Kaniva airport redevelopment (subject to funding)	Infrastructure Development & Works

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

GOAL 2: Diverse and prosperous community

Relevant Council Plan initiative	2025/2026 action	Department
2.1.1	Marketing campaign on social media and council website to attract businesses and families to West Wimmera	Infrastructure Development & Works
2.1.3	Begin implementation of recommendations from planning scheme review: Complete Edenhope flood investigation Complete Apsley flood investigation Update flood controls for Harrow and Chetwynd (add into planning scheme) Targeted settlement plans for larger towns (Edenhope, Kaniva, Gorokey, Apsley and Harrow)	Infrastructure Development & Works
2.1.4	Continue to delivery Business Assistance Grant program	Infrastructure Development & Works
2.1.4	Supporting industrial development across the shire	Infrastructure Development & Works
2.1.4	Continue to deliver Streetscape Grant program	Infrastructure Development & Works
2.1.5	Support to Birchip Cropping Group Young Farmers Network (West Wimmera Group)	Infrastructure Development & Works
2.2.2	Active membership to Wimmera Grampians Tourism (Visitor Economy Partnership)	Corporate and Community Services
2.2.3	Seek funding for Glenelg River walking trail	Corporate and Community Services
2.2.5 #	Advocate to attract the required skilled workforce to the region. e.g. health care, childcare, agriculture.	Infrastructure Development & Works
2.4.1	Seek external funding to implement Kaniva and Edenhope streetscape plans	Infrastructure Development & Works
2.4.5	Undertake review of streetscapes (Harrow, Apsley, Serviceton, Dergholm and Gorokey) (subject to funding)	Infrastructure Development & Works
2.4.6	Seek funding for: Lions Park Edenhope upgrade project Delivery of streetscape improvements (Harrow, Apsley, Serviceton, Dergholm and Gorokey)	Infrastructure Development & Works
2.5.1	Complete review of Road Management Plan (required within 12 months of new Council)	Infrastructure Development & Works
2.5.2	Complete Road Management Plan inspections	Infrastructure Development & Works

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

2.5.2	Develop Council's 2026/27 reseal and resheet program	Infrastructure Development & Works
2.5.2 *	Delivery of 2025/26 resheet program	Infrastructure Development & Works
2.5.3	Develop the 2026/27 annual capital works program	Infrastructure Development & Works
2.5.3 *	Deliver 2024/25 annual capital works program Mooree Road (reconstruction and widening) Local Road railway crossings - signage and speed limit Lake St, Edenhope - wombat crossing and speed limit Apsley Natimuk Rd and Patyah Bringalbert North Rd corner	Infrastructure Development & Works
2.5.5 #	Advocate for additional external funding for roads and bridges.	Infrastructure Development & Works
2.5.6 #	Advocate for Regional Roads Victoria to improve the quality of state roads throughout the shire.	Infrastructure Development & Works
2.5.7	Seek funding, if available, for Kadnook- Connewirricoo Road and others depending on eligibility.	Infrastructure Development & Works
2.6.1 #	Advocate for improved access to quality digital connectivity.	Infrastructure Development & Works
2.6.2 #	Advocate for West Grampians Pipeline Active involvement in the Wimmera Southern Mallee Regional Partnership to ensure West Grampians Pipeline project continues to be a high priority	Infrastructure Development & Works
2.6.3 #	Advocate for improved water pressure within towns.	Infrastructure Development & Works
2.6.4 #	Advocate for the improvement of roads to meet requirements for road trains.	Infrastructure Development & Works

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

GOAL 3: Sustainable environment		
Relevant Council Plan initiative	2025/2026 action	Department
3.1.1 *	Develop waste management plan and feasibility	Infrastructure Development & Works
3.1.7 #	Advocate for improvement of infrastructure (i.e. tables, chairs, signage) on public land across West Wimmera	Corporate and Community Services
3.2.1	Roll out annual corella management plan	Infrastructure Development & Works
3.2.1 *	Deliver Council roadside weeds and pest program	Infrastructure Development & Works
3.2.1	Review corella management plan	Infrastructure Development & Works
3.2.2	Landcare facilitator - capacity building and support for local Landcare groups and roadside weed management across the shire	Infrastructure Development & Works
3.2.2	Work with partner agencies on roadside vegetation management on road construction projects	Infrastructure Development & Works
3.3.4	Deliver boat ramp extension Seek funding for jetty handrail project	Infrastructure Development & Works
3.3.4 #	Advocate for ongoing funding for maintenance at Lake Wallace (including weed cutting when required)	Infrastructure Development & Works
3.4.1 #	Use environmentally sustainable design in projects across the shire	Infrastructure Development & Works
3.4.2 #	Investigate the potential for micro-grids in industrial areas and towns.	Infrastructure Development & Works

WEST WIMMERA SHIRE COUNCIL ANNUAL PLAN 2025/2026

GOAL 4: Good governance



Relevant Council Plan initiative	2025/2026 action	Department
4.1.1 *	Complete long-term financial plan	Corporate and Community Services
4.1.3	Quarterly financial statement reporting	Corporate and Community Services
4.1.5 #	Advocate for and Seek funding for shovel ready projects	Infrastructure Development & Works
4.1.5	Maintain Grant Guru subscription to assist council staff and community members to source suitable grant funding	Infrastructure Development & Works
4.1.5	Support community members to source suitable grant funding with Grant Guru	Corporate and Community Services
4.1.5	Seek funding for scoping and planning of Goroke and Edenhope pools	Infrastructure Development & Works
4.1.7	Continue to deliver and support the innovation platform	Infrastructure Development & Works
4.2.3	Continue to deliver regular communication via Council website and channels	Corporate and Community Services
4.3.1	Prepare a document setting out key advocacy issues for West Wimmera Shire.	Infrastructure Development & Works
4.3.2 #	Actively participate on regional and sector bodies and forums	Corporate and Community Services
4.4.1	Complete new four-year workforce plan in line with Local Government Act requirements	Corporate and Community Services
4.4.6	Develop the 2026/27 Annual Plan	Infrastructure Development & Works
4.4.6	Policy review - advocacy policy	Infrastructure Development & Works
4.4.6 *	Complete the 2025-2029 Council Plan	Infrastructure Development & Works
4.4.6 *	Complete 2025-2029 Health and Wellbeing Plan (included in Council Plan)	Infrastructure Development & Works
4.4.6	Complete 2024/25 Annual Report	Corporate and Community Services
4.4.6	Complete 2024/25 annual financial statements	Corporate and Community Services
4.4.7	Training and implementation of the Project Management Framework across all departments	Infrastructure Development & Works
4.4.9 *	Transition aged and disability care service to new provider by October 1st 2025	Corporate and Community Services



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49 Elizabeth Street, Edenhope, VIC 3318



6 Corporate and Community Services

6.1 Revenue and Rating Plan 2025-2029

Directorate: Corporate and Community Services

Report Author: Finance and Rating Coordinator

Report Purpose: For Decision

Purpose

The purpose of this report is to present Council with the Revenue and Rating Plan 2025-2029 for adoption.

OFFICER RECOMMENDATION:

That Council adopts the attached 2025-2029 Revenue and Rating Plan.

Declaration of Interest

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

Background

Under Section 93 of the *Local Government Act 2020*, Council is required to prepare and adopt a Revenue and Rating Plan by 30 June after a general election for a period of at least the next 4 financial years.

The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work. Council's Revenue and Rating Plan, explains how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services. The plan sets out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It also sets out principles that are used in decision making for other revenue sources such as fees and charges.

The Revenue and Rating Plan 2021-2025 was reviewed and adopted by the Council in June 2021, and the Revenue and Rating Plan 2025-2029 must be reviewed and adopted by Council by 30 June 2025 in accordance with the provisions of the *Local Government Act, 2020*.



The Draft Revenue and Rating Plan 2025-2029 was presented to the Audit and Risk Committee on 12 May 2025 with no changes recommended. Council adopted the Draft Plan at its meeting held 16 May 2025 before it was made available for public feedback.

Risk Management Implications

Risk identified: Regulatory risk
Strategic risk

Legislative Implications

The report complies with the requirements of the:
Local Government Act 2020

Environmental Implications

Not applicable

Financial and Budgetary Implications

The financial risk rating has been assessed as: High

The Revenue and Rating Plan 2025-2029 describes the means by which Council can assure the maximization of revenue and its future sustainability in the most equitable way possible.

Policy Implications

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

Not applicable

Council Plan Implications

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

Goal 4 – Good Governance

4.1 Ensure long term financial sustainability.

4.4 Develop a high performing accountable organisation.

Communication Implications

This document will go out for community consultation before final adoption before 30 June 2025.



Gender Equality

No Equal Impact Assessment is required

Conclusion

Council is required to adopt the Revenue and Rating Plan 2025-2029 in order to comply with its obligations under the *Local Government Act 2020*.

Attachments

1. Revenue and Rating Plan 2025-2029 [6.1.1 - 23 pages]

REVENUE AND RATING PLAN 2025-29



ACKNOWLEDGEMENT OF COUNTRY

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



Abstract

This plan will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

This plan will set out decisions that Council has made concerning rating options available to it under the Local Government Act 1989 and Local Government Act 2020 to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision-making for other revenue sources such as grant funding and the establishment of fees and charges.

Document Control: West Wimmera Shire Council – Revenue and Rating Plan

Plan adopted by council	16/06/2021	C21/000095
Plan Reviewed by Council:	[date]	RecFind



TABLE OF CONTENTS

Purpose	4
Introduction	5
Community engagement	6
Rates and charges	7
Rating legislation	8
Rating principles	9
Determining which valuation base to use	10
General rating	13
Municipal charge	15
Single farm enterprise exemption	15
Victorian Government levies	15
Special charge schemes	16
Service rates and charges	16
Payment in lieu of rates	16
Collection and administration of rates and charges	17
Other revenue items	19
User fees and charges	19
Statutory fees and charges	20
Grants	21
Contributions	21
Interest on investments	21
Borrowings	21
Charter of Human Rights and Responsibilities Act 2006	22
Response to the Gender Equality Act 2020	22
Consideration of climate change and sustainability	22
Responsibilities	22
References and related documents	23
Legislation	23
Related Council and other agency documents	23
Strategic objectives of Council	23

REVENUE AND RATING PLAN 2025-2029

PURPOSE

The Local Government Act 2020 requires Council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for West Wimmera Shire Council which, in conjunction with other income sources, will adequately finance the objectives in the Council Plan 2025-2029.

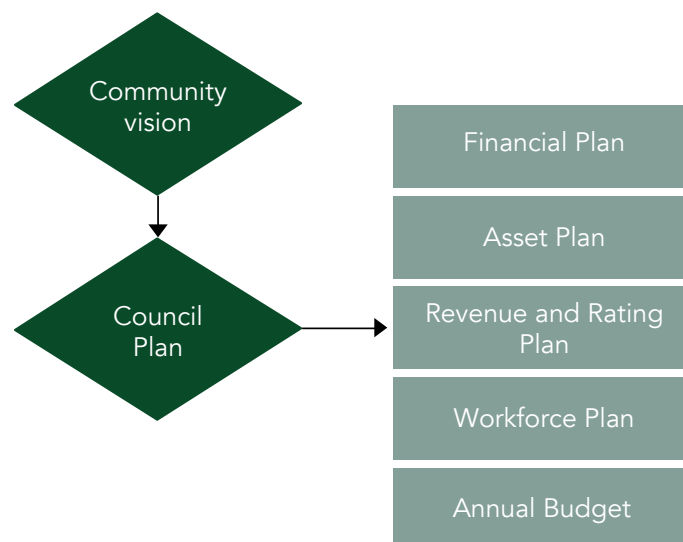
This plan is an important part of Council's integrated planning framework, all of which is created to help Council achieve its vision of a healthy, thriving, diverse, harmonious, prosperous, and self-sustaining community.

Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework.

This plan will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, this plan will set out decisions that Council has made in relation to rating options available to it under the Local Government Act 2020 to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

It is also important to note that this plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.



REVENUE AND RATING PLAN 2025-2029

INTRODUCTION

Council provides many services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities. The revenue distribution percentage from the 2024-25 budget is presented in figure 1.

Breakdown of budgeted revenue sources 2024-25

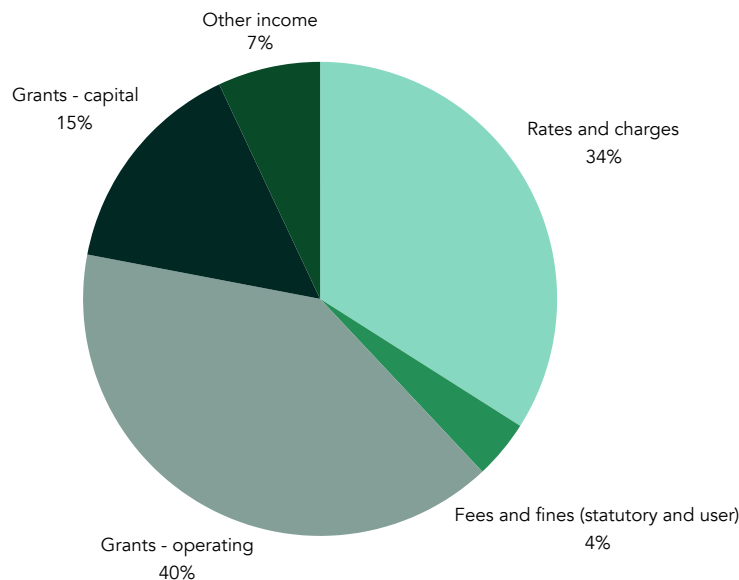


Figure 1: Revenue source distribution

Council's revenue sources include:

- Rates and charges
- Waste and garbage charges (if applicable)
- Grants from other levels of government
- Statutory fees and fines
- User fees
- Cash and non-cash contributions from other parties (i.e. developers, community groups)
- Interest from investments
- Sale of assets

REVENUE AND RATING PLAN 2025-2029

SOURCE	VALUE \$'000
Rates and charges	8,942
Statutory fees and fines	150
User fees	779
Grants - operating	10,271
Grants - capital	4,028
Contributions - monetary	189
Other	1,623
TOTAL	25,982

Figure 2: Revenue sources

Rates and grants are the most significant revenue sources for Council and make up approximately 89% of its annual income as identified in Figure 1.

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council. This strategy will address Council's reliance on rate income and provide options to actively reduce that reliance.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges depends on whether they relate to statutory or discretionary services. Some of these, such as statutory planning fees are set by state government statute and are commonly known as regulatory fees. In these cases, councils usually have no control over service pricing. For other services, Council can set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, whilst many are tied directly to the delivery of new community assets, such as roads or recreational facilities. It is important for Council to be clear about what grants it intends to apply for, and the obligations that grants create in the delivery of services or infrastructure.

COMMUNITY ENGAGEMENT

The Revenue and Rating Plan outlines Council's decision-making process on how rates and revenue are calculated and collected. The following public consultation process was followed to ensure due consideration and feedback is received from relevant stakeholders.

The Revenue and Rating Plan community engagement process is:

- Draft Revenue and Rating Plan prepared by officers;
- Draft Revenue and Rating Plan placed on public exhibition at (May) Council meeting for a period of 28 days and calling for public submissions;
- Community engagement through local news outlets and social media;
- Hearing of public submissions (June); and
- Draft Revenue and Rating Plan (with any revisions) presented to (June) Council meeting for adoption.

RATES AND CHARGES

A brief history of Local Government rates

The taxation of land for government revenue extends back to the early 16th century in England. The appeal of rates (as a type of land tax) is attributed to its close alignment with municipal government services which, among other things, directly influence the value of land.

Quality municipal services increase the value of land in their vicinity and revenue raised from the owners of this land contributes to paying for the services. The amount raised from each property (the 'rates') is primarily determined from each property's monetary value.

The taxation of land is administratively simple and transparent, as title and rating liability records are maintained and readily available. Furthermore, land, unlike many other financial assets, is also impossible to conceal. For these reasons, property-based taxation has great appeal for governments around the world and began to be used to fund councils in Victoria from the mid-19th century.

This property tax allows Council to raise revenue to fund essential public services to cater to their municipal population. Importantly it is a taxation system that includes flexibility for councils to utilise different tools in the rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council has established a rating structure comprised of three key elements. These are:

- **General rates** - Based on property values (using the Capital Improved Valuation methodology) form the central basis of rating under the Local Government Act 1989. Within the general rating model are four rating categories being residential, rural, industrial and commercial.
- **Municipal charge** - A 'fixed rate' portion per property to cover some of the administrative costs of Council.
- **Service charges** - A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from a service. The only service charge applied by Council is the waste charge, applied to domestic waste management.

Striking a proper balance between these elements helps to improve equity in the distribution of the rate burden across residents.

The municipal charge is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. In applying the municipal charge, Council ensures that each ratable property in the municipality makes a contribution.

The formula for calculating general rates, excluding any additional charges, arrears or additional supplementary rates is:

- $\text{Valuation (Capital Improved Value)} \times \text{rate in the dollar (Uniform Rate Type)}$

The rate in the dollar for each rating category is included in Council's annual budget.

Rates and charges are an important source of revenue, accounting for over 34% of operating revenue received by Council. The collection of rates is an important factor in funding Council services. Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

Council currently utilises a service charge to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The garbage service charge is not capped under the Fair Go Rates System.

REVENUE AND RATING PLAN 2025-2029

RATING LEGISLATION

Currently, the legislative provisions that govern rates and charges are still contained in the Local Government Act 1989. There is likely a pending transition to the Local Government Act 2020 however no time frames, or detail has been released at the time of the Revenue and Rating Plan development.

The legislative framework set out in the Local Government Act 1989 determines Council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs and ensure an equitable solution for the municipality.

Section 155 of the Local Government Act 1989 provides that a council may declare the following rates and charges on rateable land:

- General rates under Section 158
- Municipal charges under Section 159
- Service rates and charges under Section 162
- Special rates and charges under Section 163

The recommended strategy in relation to municipal charges, service rates and charges and special rates and charges are discussed later in this document.

In raising council rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the Local Government Act 1989 provides Council with three choices in terms of which valuation base to utilise which are: Site Valuation (SV), Capital Improved Valuation (CIV) and Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's annual budget as required by the Local Government Act 2020

Section 94(2) of the Local Government Act 2020 states that Council must adopt a budget by 30 June each year (or at another time fixed by the minister) to include:

1. the total amount that the Council intends to raise by rates and charges;
2. a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
3. a description of any fixed component of the rates, if applicable;
4. if the Council proposes to declare a uniform rate, the matters specified in section 160 of the Local Government Act 1989;
5. if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the Local Government Act 1989;

Section 94(3) of the Local Government Act 2020 also states that Council must ensure that, if applicable, the budget also contains a statement –

1. that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
2. that the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
3. that a special order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

This plan outlines the principles and strategic framework that Council will use in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and rating differential amounts will be determined in the annual West Wimmera Shire Council budget.

In 2019 the State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the State Government in March 2020. The State Government subsequently published a response to the recommendations of the panel's report. However, at the time of publication of this plan the recommended changes have not yet been implemented, and timelines to make these changes have not been announced.

REVENUE AND RATING PLAN 2025-2029

RATING PRINCIPLES

When developing a rating strategy, with reference to determining whether to apply uniform or differential rates, a council should consider the following good practice taxation principles:

- Wealth tax
- Equity
- Efficiency
- Simplicity
- Benefit
- Capacity to pay
- Diversity

Wealth tax

The "wealth tax" principle implies that the rates paid are dependent upon the value of a ratepayer's controlled real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

Equity

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

Vertical equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden).

Efficiency

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

Simplicity

How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

Benefit

The extent to which there is a nexus between consumption/benefit and the rate burden.

Capacity to pay

The capacity of ratepayers or groups of ratepayers to pay rates.

Diversity

The capacity of ratepayers within a group to pay rates.

The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations. In conjunction with the principles of taxation, Rates and Charges Revenue Principles must be considered.

Property rates will:

- be reviewed annually;
- not change dramatically from one year to next; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

REVENUE AND RATING PLAN 2025-2029

DETERMINING WHICH VALUATION BASE TO USE

The Local Government Act 1989 and the Valuation of Land Act 1960 are the principal Acts in determining property valuations and their use for rates. The purpose of this section is to outline the different methods that Council can use to value land and the issues that Council must consider in making its decision on the valuation method.

Under the Local Government Act 1989, Council has three options as to the valuation base it elects to use. They are:

- **Capital improved value (CIV)** – Value of land and improvements upon the land.
- **Site value (SV)** – Value of land only.
- **Net annual value (NAV)** – Rental valuation based on CIV. For residential and farm properties, NAV is calculated at 5 per cent of the Capital Improved Value.

For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or five per cent of the CIV.

Capital Improved Value (CIV)

CIV is the most used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the Local Government Act 1989 provides that a council may raise any general rates by the application of a differential rate if –

- a) It uses the capital improved value system of valuing land; and
- b) It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

The use of CIV valuation provides Council with the most flexibility to apply a rates differential.

Advantages of using CIV

- CIV includes all property improvements and hence is often supported on the basis that it more closely reflects market value and correlates to the capacity to pay taxation principle.
- The CIV rating method considers the full development value of the property, and hence better meets the equity criteria than SV and NAV.
- With annual revaluations the market values are more predictable and there is a low level of objection to valuation.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- The use of CIV allows Council to apply differential rates which may add to Council's ability to equitably distribute the rating burden based on ability to afford Council rates.
- Using CIV for Council rates is consistent with the Fire Services Property Levy valuation base (Fire Services Property Levy Act 2012).

Disadvantages of using CIV

- The main disadvantage with CIV is the fact that rates are based on the total property value which might not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

Site value (SV)

There are currently no Victorian councils that use this valuation base. SV is based simply on the valuation of land and with only very limited ability to apply differential rates. The implementation of SV in West Wimmera Shire Council context would cause a shift in rate burden from the residential, commercial and industrial sectors onto the farm sectors and would hinder Council's objective of a fair and equitable rating system.

REVENUE AND RATING PLAN 2025-2029

Advantages of SV

- There is a perception that under SV, a uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case.
- Scope for possible concessions for urban farmland and residential use land.

Disadvantages of using SV

- SV is a major burden on property owners that have large areas of land. For example, smaller/older dwellings on larger land areas will pay more in rates than well-developed, higher value dwellings on smaller blocks. A typical example is flats, units, or townhouses which will all pay low rates compared to traditional housing styles.
- The use of SV can place pressure on Council to give concessions to categories of ratepayers on whom the rating burden is seen to fall disproportionately. Large ratepayers, such as farmers for example, are disadvantaged by SV.
- SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- The community might have greater difficulty understanding the SV on their rate notices.

Net annual value (NAV)

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is linked to CIV for residential and farm properties with valuers deriving NAV directly as five per cent of CIV.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed regarding actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used might not represent actual market value, and means the base is the same as CIV but is harder to understand.

Recommended valuation base

West Wimmera Shire Council applies Capital Improved Valuation as the valuation base for the following reasons:

- CIV is considered the closest approximation to an equitable basis for distribution of the rating burden.
- CIV provides Council with the option to levy a full range of differential rates if required. Limited differential rating is available under the other rating bases.
- It should be noted that most of the 79 Victorian councils apply CIV as their rating base and as such, it has a wider community acceptance and understanding than the other rating bases.

Property valuations

The Valuation of Land Act 1960 is the principal legislation in determining property valuations. Under the Valuation of Land Act 1960, the Victorian Valuer-General conducts property valuations on an annual basis. West Wimmera Shire Council applies a Capital Improved Value (CIV) to all properties within the municipality.

The value of land is always derived by the principle of valuing land for its highest and best use at the relevant time of valuation.

Impact on individual rate accounts

The general revaluation process enables Council to re-apportion the rate income across the municipality in accordance with movements in property value. There is a common misconception that if a property's valuation rises then Council receives a "windfall gain" with additional income. This is not so as the revaluation process results in a redistribution of the rate levied across all properties in the municipality. Properties that have increased in value by more than the average will receive a rate increase of more than the headline rate. Properties with an increase in value less than the average will receive a rate increase less than the headline rate.

REVENUE AND RATING PLAN 2025-2029

Total rates for the municipality

What you pay



Figure 3: Rate capping and rate distribution

Date of valuations

All properties are valued with an effective date of 1 January for use by Council in the upcoming rating year from 1 July to 30 June the following year. Where something (other than market fluctuations) has changed the property value, supplementary valuations must be performed between general valuations, and these may be performed at any time of year.

Supplementary valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises Council of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with part 3 of the Valuation of Land Act 1960. Any objections must be lodged with Council within two months of the issue of the supplementary rate notice.

Objections to property valuations

Part 3 of the Valuation of Land Act 1960 provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Notice, or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC either through the Valuer General, Victoria's online objection portal or in writing with West Wimmera Shire Council. Property owners may also object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council rates notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

REVENUE AND RATING PLAN 2025-2029

GENERAL RATING

Council rates are predominantly made up of a General Rate. Pursuant to the Local Government Act 1989, Council has two options for the distribution of a General Rate burden across the municipality:

- Uniform rating (s160)
- Differential rating (s161)

When declaring a uniform rate, general rates will be raised by the same multiplier, regardless of property type. A uniform rate in the dollar will apply to the CIV of every rateable property within the municipality. Rates will be determined by multiplying the percentage (the rate in the dollar) by the value of the land.

Differential rating allows Council to shift part of the rate burden from some groups of ratepayers to others, through different rates in the dollar for each class of property.

Section 161(1) of the Local Government Act 1989 outlines the requirements relating to differential rates, which include:

- a) A council may raise any general rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
- b) If a council declares a differential rate for any land, the council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the council's functions and must include the following:
 1. A definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
 2. An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council's district).
 3. Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Once Council has declared a differential rate for any land, Council must:

- a) Specify the objectives of the differential rates;
- b) Specify the characteristics of the land which are the criteria for declaring the differential rate.

The purpose is to ensure that Council has a sound basis on which to develop the various charging features when determining its revenue strategies and ensure that these are consistent with the provisions of the Local Government Act 1989.

The general objectives when differential rates are used is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

West Wimmera Shire Council has historically applied a uniform rating system. In the development of the plan, Council has considered the advantages of both uniform and differential rating in West Wimmera Shire, to determine whether continuation of a uniform strategy remains the most equitable solution for the rates distribution in the community.

Advantages of a uniform rating system

The advantages of applying uniform rating system are:

- The justification of the differential rate can at times be difficult for the various groups to accept giving rise to queries and complaints where the differentials may seem to be excessive.
- Uniform rates are easily understood by ratepayers, as the system is consistent across all properties.
- Uniform rating has administrative simplicity, with rates being independent of property type. Properties may continually shift from one type to another (e.g., residential to commercial) requiring Council to update its records if differential rating is used.
- Aligns with rates being a taxation system, and not a fee for service.
- In the final report from the Local Government Rating System Review Panel, it was suggested that there is a lack of clarity about rationales and evidence for using differentials.

REVENUE AND RATING PLAN 2025-2029

Advantages of a differential rating system

The advantages of applying differential rating system are:

- There is flexibility to distribute the rate burden between all classes of property, and therefore link rates with the assumed ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises.
- Allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector.
- Allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome.
- Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (i.e., vacant properties)

The advantages to uniform rating in West Wimmera Shire Council outweigh the benefits of a differential based system due to approximately 90% of the valuation base relating to the farm sector. Modelling presented to Council in the February 2021 Councillor Forum demonstrated the proportional impacts of a reduced farming sector differential were minimal, and the negative impact on the residential and commercial/industrial sectors was greater. The redistribution effect was not considered equitable. No objectives aligned with the ministerial guideline for differential rating were identified as providing benefit to the West Wimmera Shire rating system. Council has determined that a uniform general rate combined with a municipal charge provided the most equitable distribution of rates for the West Wimmera Shire community.

The formula for calculating general rates, excluding any additional charges, arrears or additional supplementary rates is:

Valuation (Capital Improved Value) x rate in the dollar

The rate in the dollar for each financial year is included in Council's annual budget.

Variations due to pending supplementary valuation processing at the time of budget adoption may occur to ensure compliance with the rates cap.

Planning for future rate increases is an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services. Council rates are subject to the State Government's Fair Go Rates System. All rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year. This ensures transparent, consistent, predictable rate revenue forecasting for Council and the community.

General rate

Definition

General land is any rateable land.

Objectives

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the uniform rate in the dollar declared for defined general rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Use of rate

The general rate will be used to fund items of expenditure described in the budget adopted by Council.

Level of rate

100% of general rate.

REVENUE AND RATING PLAN 2025-2029

MUNICIPAL CHARGE

Another principal rating option available to councils is the application of a municipal charge. Under Section 159 of the Local Government Act 1989, Council may declare a municipal charge to cover some of the administrative costs of Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method.

Under the Local Government Act 1989, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent Council's total revenue from the municipal charge and the revenue from general rates (total rates).

The municipal charge applies equally to all properties, except for those satisfying the single farm enterprise exemption requirements, and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of Council's administrative costs can be seen as an equitable method of recovering these costs.

West Wimmera Shire Council levies a municipal charge. Each year the municipal charge will be calculated aligned with the multiplier from the current rate. The multiplier will be set annually by Council at the minister's rate cap or below. The total revenue received from the previous year's municipal charge will be multiplied by the Council-set multiplier, then divided by the current number of properties incurring the charge to determine the per property fee.

$$\text{(Previous year MC revenue} \times \text{increase multiplier)} / \text{number of properties with a MC}$$

SINGLE FARM ENTERPRISE EXEMPTION

Single farm enterprises may be eligible for an exemption from municipal charges and the Fixed Fire Services Property Levy as defined by the Local Government Act 1989 and the Fire Services Property Levy Act 2012.

Eligibility criteria are detailed in the legislation and supported by the Fire Services Levy Guidelines, issued annually by the State Revenue Office. Application forms are available on Council's website, or by visiting Council offices.

VICTORIAN GOVERNMENT LEVIES

Council has legislative requirements to collect levies and taxes on behalf of the State Government.

Such charges include the landfill levy, which is incorporated into the calculation of waste service charges and the Fire Services Property Levy (FSPL).

In 2012 the State Government passed legislation requiring the Fire Services Property Levy to be collected from ratepayers. Previously this was collected through building and property insurance premiums.

The Fire Services Property Levy helps fund the services provided by Fire Rescue Victoria (FRV) and the Country Fire Authority (CFA). All levies collected by Council are passed through to the State Government. The FSPL is based on two components, a fixed charge, and a variable charge, which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government. FSPL components will be clearly shown on the annual rate and valuation notices.

REVENUE AND RATING PLAN 2025-2029

SPECIAL CHARGE SCHEMES

The Local Government Act 1989 recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a special charge comes from the Local Government Act 1989.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, landscaping, environmental improvement programs, drainage, commercial street promotions, marketing and other capital improvement projects.

The special rate or special charges may be declared based on the amount and criteria specified by Council (Section 163 (2)). In accordance with Section 163 (3), Council must specify:

- a. the wards, groups, uses or areas for which the special rate or charge is declared; and
- b. the land in relation to which the special rate or special charge is declared;
- c. the manner in which the special rate or special charge will be assessed and levied; and
- d. details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof "special benefit" applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no "free-rider" reaping the benefits but not contributing to fire prevention.

There are no current ongoing special rates and charges schemes in West Wimmera Shire. Any future special rates and charges schemes will be developed via a community engagement process prior to being detailed in the annual budget.

SERVICE RATES AND CHARGES

Section 162 of the Local Government Act 1989 provides Council with the opportunity to raise service rates and charges for any of the following services:

- a. The provision of a water supply;
- b. The collection and disposal of refuse;
- c. The provision of sewage services;
- d. Any other prescribed service.

Council currently applies a service charge for the collection and disposal of refuse on urban properties (compulsory) and rural properties (optional). Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for the cost of rehabilitation of Council's landfill once it reaches the end of its useful life based on the user pays principle. If Council elected not to have a waste service charge, this same amount would be required from the general rates revenue, decreasing the amount available for distribution to other community needs.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate invoice provides a balanced and equitable outcome.

The waste service charge is not capped under the Fair Go Rates System. Actual costs will be used to determine the annual fees. Full cost reviews will be undertaken at least every four years. Council will continue to allocate funds from this charge towards the provision of waste services

PAYMENT IN LIEU OF RATES

The Electricity Industry Act 2000 provides for electricity generators to choose to negotiate an agreement with councils to make payments in lieu of rates. The agreement is generally referred to as a PiLoR (Payment in Lieu of Rates) agreement. The State Government Gazette notice contains formulae for determining rates based on power generation capacity or output, rather than property value. The PiLoR arrangements apply only to the land on which the generation units are situated. Related assets, such as transformers and connection infrastructure, are rated under the Local Government Act 1989.

REVENUE AND RATING PLAN 2025-2029

COLLECTION AND ADMINISTRATION OF RATES AND CHARGES

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship. Collection and administration of rates and charges is further governed by Council's Rates Recovery and Financial Hardship Policy.

Payment options

In accordance with section 167(1) of the Local Government Act 1989 ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below:

- 1st instalment: 30 September
- 2nd instalment: 30 November
- 3rd instalment: 28 February
- 4th instalment: 31 May

In accordance with section 167(2) of the Local Government Act 1989 Council also elects to allow ratepayers to pay rates and charges in a lump sum on the prescribed date below:

- Lump sum: 15 February

Council offers a range of payment options including:

- in person at Council offices (cheques, EFTPOS, credit/debit cards and cash),
- BPAY,
- Australia Post (over the counter, over the phone via credit card and on the internet),
- by mail (cheques only)
- Online – directly from an eNotices email or by using the QR code on rate notices,
- Flexipay through eNotices.

Ratepayers paying the 1st instalment in full by the due date, will be deemed to have elected the instalment option. Ratepayers paying the 1st instalment late, will have it considered a part payment towards the annual due date, and the balance will be due 15 Feb. Instalment scheduling can be reinstated by contacting Council and making a request.

INTEREST ON ARREARS AND OVERDUE RATES

Interest is charged on all overdue rates in accordance with Section 172 of the Local Government Act 1989. The interest rate applied is fixed under Section 2 of the Penalty Interest Rates Act 1983, which is determined by the minister and published by notice in the Victoria Government Gazette.

PENSIONER REBATES

Holders of a Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.

With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then apply for the rebate at any time throughout the rating year.

Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this, claims may be approved by the relevant government department.

DEFERRED PAYMENTS

Under Section 170 of the Local Government Act 1989, Council may defer the payment of any rate or charge for an eligible ratepayer whose property is their sole place of residency, allowing ratepayers an extended period to make payments or alternatively to forestall payments on an indefinite basis until the ratepayer ceases to own or occupy the land in respect of which rates and charges are to be levied.

Deferral of rates and charges are available to all ratepayers who satisfy the eligibility criteria and have proven financial difficulties. Where Council approves an application for deferral of rates or charges interest will be reduced as detailed in Council's Rates Recovery and Financial Hardship Policy.

REVENUE AND RATING PLAN 2025-2029

Ratepayers seeking to apply for such provision will be required to submit a Financial Hardship Application Form and will be reviewed in line with Council's Rates Recovery and Financial Hardship Policy.

RATES RECOVERY AND FINANCIAL HARDSHIP POLICY

It is acknowledged at the outset that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitutes just one element of difficulties that may be faced. The purpose of the West Wimmera Shire Council Financial Hardship Policy is to provide options for ratepayers facing such situations to deal with the situation positively and reduce the strain imposed by financial hardship. Any ratepayer who is experiencing financial difficulty is advised that Council is sympathetic to their financial situation and that flexible repayment plans can be developed based on their ability to pay.

Ratepayers may elect to either negotiate a payment plan or apply for a rate deferral. Ratepayers seeking to apply for such provision will be required to submit a financial hardship application form and will be reviewed in line with the West Wimmera Shire Council Rates Recovery and Financial Hardship Policy.

Ratepayers applying for financial hardship are required to access financial counselling from an accredited government counsellor, such as through the National Debt Helpline. Financial counselling services are free and confidential. The requirement to access a counselling service is to ensure:

- transparency and consistency in the collation of information,
- minimise stress on the ratepayer in the collation of required information,
- sustainability and reasonableness of payment agreements

DEBT RECOVERY

Council makes every effort to contact ratepayers at their correct address, but it is the ratepayers' responsibility to properly advise Council of their contact details. The Local Government Act 1989 Section 230 and 231 requires both the vendor and buyer of property, or their agents (e.g., solicitors and or

conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

If an account becomes overdue, Council will issue an overdue reminder notice which will include accrued penalty interest. If the account remains unpaid, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the Local Government Act 1989 section 181.

Debt recovery actions are further detailed in West Wimmera Shire Council Rates Recovery and Financial Hardship Policy.

PAYMENT PLANS

Any ratepayer who is experiencing financial difficulty is advised that Council is sympathetic to their financial situation and that flexible payment plans can be developed based on their ability to pay. Ratepayers wishing to make a payment plan are required to make application.

Council will consider all reasonable payment plan applications. However, efforts should be made to negotiate full payment of overdue debts by the end of the current financial year or before the issuance of the next annual rate and valuation notice.

A payment plan for overdue rates older than one financial year should aim to settle all outstanding balances, including current and arrears, as soon as practicable. Council officers can provide assistance in calculating appropriate payment amounts to achieve this objective.

After agreeing to a suitable payment plan, Council will send an acceptance letter to the applicant outlining the terms of the arrangement. A waiver of interest will then apply to the account.

If rates remain outstanding or if there is a default in an agreed payment plan, interest will be reinstated, and the account may be referred to Council's debt collection agency for further action.

OTHER REVENUE ITEMS

USER FEES AND CHARGES

West Wimmera Shire Council provides a wide range of services, for which users pay a fee or charge that covers at least part of the cost of supply. The level of some fees and charges are statutorily set, however many are at the discretion of Council. Legislation provides for local governments to levy fees and charges. User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

Examples of user fees and charges include:

- Kindergarten fees
- Swimming pool visitation and membership fees
- Waste management fees
- Aged and health care service fees
- Leases and facility hire fees
- Animal registration fees

The provision of infrastructure and services form a key part of Council's role in supporting the local community. In providing these, council must consider a range of 'best value' principles including service cost and quality standards, value-for-money, and community expectations and values.

Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability. Council must comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, Council must determine the extent of cost recovery for services, consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided based on one of the following pricing methods:

- a. Market pricing**
- b. Full cost recovery pricing**
- c. Subsidised pricing**

Market pricing (a) is where Council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and Council needs to meet its obligations under the government's Competitive Neutrality Policy.

It should be noted that if a market price is lower than Council's full cost price, then the market price would represent Council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that council is not the most efficient supplier in the marketplace. In this situation, Council will consider whether there is a community service obligation and whether Council should be providing this service at all.

Full cost recovery price (b) aims to recover all direct and indirect costs incurred by Council. This pricing should be used where a service provided by Council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation. Subsidised pricing (c) is where Council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (i.e., Council provides the service free of charge) to partial subsidies, where council provides the service to the user with a discount. The subsidy can be funded from Council's rate revenue or other sources such as federal and state funding programs. Full Council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service. As per the Victorian Auditor General's Office report "fees and charges – cost recovery by local government" recommendations, Council will develop a user fee pricing policy to help guide the fair and equitable setting of prices.

REVENUE AND RATING PLAN 2025-2029

The policy will outline the process for setting fee prices and includes such principles as:

- Both direct and indirect costs to be considered when setting prices;
- Accessibility, affordability and efficient delivery of services must be considered; and
- Competitive neutrality with commercial providers.

Council will develop a table of fees and charges as part of its annual budget each year. Proposed pricing changes will be included in this table and will be communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are locked in.

STATUTORY FEES AND CHARGES

Statutory fees and charges, including fines, are those which Council collects under the direction of legislation or other government directives. The prices of statutory fees and fines are generally advised by the state government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- Planning and subdivision fees
- Some building and inspection fees
- Some infringements and fines
- Land information certificate fees
- Animal infringement fines

Penalty and fee units are used in Victoria's acts and regulations to describe the amount of a fine or a fee.

Penalty units

Penalty units determine the amount a person is fined when they commit an infringeable offence. The current value of a penalty unit is \$197.59 (as at 1 July 2024). For example, if an offence carries two penalty units, the total fine is \$395.18.

The value of a penalty unit is set annually by the Department of Treasury and Finance and is updated on 1 July each year. Information about penalty units, fines and service-related fees can be found at <https://www.dtf.vic.gov.au/financial-management-government/indexation-fees-and-penalties>

Fee units

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an act or regulation. The value of one fee unit is currently \$16.33 and reviewed each financial year.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down. For example, the building request for information fee for 2024-25 is based on 3.19 units x \$16.33 per unit = \$52.10 (rounded).

REVENUE AND RATING PLAN 2025-2029

GRANTS

Grant revenue represents income usually received from other levels of government such as the Victorian Local Government Grants Commission (VLGGC). Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects. Council will pro-actively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing its financial plan, Council considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the community vision and does not lead to the distortion of Council Plan priorities. Grant income assumptions are then clearly detailed in Council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

CONTRIBUTIONS

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects.

Contributions can be made to council in the form of either cash payments or asset handovers.

Examples of contributions include:

- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans
- Contributions from user groups towards upgrade of facilities
- Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

INTEREST ON INVESTMENTS

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed per Council's investment policy, which seeks to earn the best return on funds, whilst minimising risk.

BORROWINGS

While not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by Council resolution. The following financial sustainability principles must be adhered to with new borrowings and are detailed in Council's Borrowings Policy.

- Borrowings must only be applied for where it can be proven that repayments can be met in the Long-Term Financial Plan
- Borrowings must not be used to fund ongoing operations
- Borrowings are appropriate for funding large capital works where the benefits are provided to future generations.
- Council will maintain its debt at levels which are sustainable, without exceeding the parameter being the 'low risk' category pertaining to the indebtedness indicator as maintained by the Victorian Auditor-General's Office.

REVENUE AND RATING PLAN 2025-2029

CHARTER OF HUMAN RIGHTS AND RESPONSIBILITIES ACT 2006

The Victorian Charter of Human Rights and Responsibilities Act 2006 has been considered in relation to whether any human right under the charter is restricted or interfered with in any way by enacting any part of this plan. It is considered that this plan is consistent with the rights outlined in the charter

RESPONSE TO THE GENDER EQUALITY ACT 2020

The Victorian Gender Equality Act 2020 has been considered in the preparation of the plan. The plan aims to actively seek out the knowledge, perspectives and experiences of all gender groups on all Council activities. No particular groups that are based on gender are considered to be impacted either positively or negatively by this policy.

CONSIDERATION OF CLIMATE CHANGE AND SUSTAINABILITY

The requirements of the Local Government Act 2020 in relation to the overarching governance principle on climate change and sustainability have been considered in the preparation of this policy.

Funding and support of climate change initiatives will be considered as part of the preparations of the Council Plan and the annual budget. Revenues derived from the Revenue and Rating Plan will support the delivery of these actions, but it is not considered this plan has any other direct links.

Environmental Upgrade Agreements as provided for by section 181A-J of the Local Government Act 1989 will be considered for eligible participants and Council and community education around this program will be undertaken.

RESPONSIBILITIES

All Council officers are responsible for ensuring compliance with this plan.

REFERENCES AND RELATED DOCUMENTS

LEGISLATION

- Charter of Human Rights and Responsibilities Act 2006
- Local Government Act 1989
- Local Government Act 2020
- Local Government (Planning and Reporting) Regulations 2020
- Penalty Interest Rates Act 1983
- Valuation of Land Act 1960
- Electricity Industry Act 2020
- Fire Service Property Levy Act 2012
- Cultural and Recreational Lands Act 1963
- Gender Equality Act 2020
- Domestic Animals Act 1994
- Planning and Environment Act 1987
- Planning and Environment (Fees) Regulations 2016
- Subdivision (Fees) Regulations 2016
- Monetary Units Act 2004
- Environment Protection Act 2017
- Food Act 1984
- Public Health and Wellbeing Act 2008
- Residential Tenancies Act 1997

RELATED COUNCIL AND OTHER AGENCY DOCUMENTS

- WWSC Community Engagement Policy
- WWSC Borrowings Policy
- WWSC Asset Disposal Policy
- WWSC Asset Capitalisation Policy
- WWSC Asset Management Policy
- WWSC Asset Management Strategy
- WWSC Community Contributions Policy
- WWSC Council Grants Policy
- WWSC Environmental Policy
- WWSC Human Rights Policy
- WWSC Investment Policy
- WWSC Financial Hardship Policy
- WWSC Council Major Hall Hire Policy
- WWSC External Hire of Plant Policy
- Ministerial Guidelines for Differential Rating - April 2013
- VGV Valuation Best Practice Specifications Guidelines 2021
- SRO Fire Services Property Levy – Manual of operating procedures for local government 2020-21

STRATEGIC OBJECTIVES OF COUNCIL

The Revenue and Rating Plan is required to support and progress the strategic objectives set out in the Council Plan 2025-2029.



7 Infrastructure Development and Works

No Reports



8 Close of Meeting

Next Meeting:

16 July 2025