

KERANG  
COHUNA  
KOONDROOK  
LAKES DISTRICT  
MURRABIT AND DISTRICT  
LEITCHVILLE  
LALBERT  
QUAMBATOOK  
MACORNA  
TRAGOWEL

# ANNUAL REPORT 2024



## WELCOME TO GANNAWARRA SHIRE COUNCIL'S 2024 ANNUAL REPORT

Gannawarra Shire Council's *2024 Annual Report* provides our community with comprehensive and transparent information on Council's operational, financial, environmental and social performance during the 2023/24 year.

All councils are required by the *Local Government Act 2020* (the Act) to prepare an Annual Report each financial year which is compliant with the Local Government Performance Reporting Framework (LGPRF).

This Annual Report documents Council's highlights, our achievements and our response to emerging challenges.

## NEED AN EXTRA COPY?

**Additional copies of the Annual Report can be obtained by:**

- Visiting our website [www.gsc.vic.gov.au](http://www.gsc.vic.gov.au)
- Calling us on (03) 5450 9333
- Visiting one of our Customer Service Centres  
(See Contact Council section for locations)
- Emailing [council@gsc.vic.gov.au](mailto:council@gsc.vic.gov.au)
- Writing to Gannawarra Shire Council at PO Box 287, Kerang 3579

## FEEDBACK

We welcome feedback regarding the production of our Annual Report.

Feedback provides us with the opportunity to continuously improve our methods for communicating the information contained within this report. If you would like to provide feedback, please contact us via the details provided in the Contact Council section of this report.



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COVER: Cohuna Beach and Gunbower Creek are popular locations for tourists to gather during the warmer months.  
ABOVE: Condidorios Bridge connects Koondrook and Gunbower Island.

# About the Gannawarra



Located in northwestern Victoria, the Gannawarra is Victoria's nature based tourism destination, thanks to natural assets such as Gunbower National Park, the Murray River, Gunbower Creek and Kerang Lakes.

Bordered by Swan Hill to the north, Buloke to the west, Loddon and Campaspe to the south and the Murray River to the east, the Gannawarra contains two central towns – Kerang and Cohuna - and numerous smaller settlements, including Koondrook, Quambatook, Leitchville, Lalbert, Lake Charm, Macorna, Murrabit and Mystic Park (Kangaroo Lake).

Serviced by the Loddon Valley and Murray Valley highways, the Gannawarra is 1.25 hours by car from Bendigo, 40 minutes by car from Swan Hill and 3 hours' drive from Melbourne. Regular passenger rail services also exist from Kerang to Swan Hill and Bendigo, with connections to Melbourne.

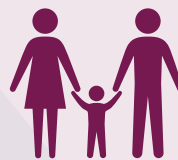
Thanks to the Torrumbarry Irrigation System and its proximity to the eastern fringe of the Mallee cropping region, the Gannawarra boasts a diverse economy with representation across all sectors. This includes dairy, cropping, livestock, retail trade, manufacturing and government services such as healthcare and education. The Gannawarra also boasts emerging opportunities in areas such as nature based tourism and renewable energy.

The Gannawarra is renowned for its strong community pride, thanks to our communities' efforts to motivate and inspire each other to make the region a great place to live, visit and do business.

## OUR PEOPLE

Our primary centres are Kerang and Cohuna. Smaller outlying communities include Koondrook, Leitchville, Quambatook, Murrabit, Lake Charm, Lalbert, Macorna and Mystic Park. Our small communities each have their own unique identity.

*Our communities are*



Population  
**10,683**

\*(2021 Census conducted by the Australian Bureau of Statistics)



**49.7%**  
Male



**50.2%**  
Female



**51**  
Median age



**3,736 km<sup>2</sup>**  
Area

## Age

0-4 Years    5-14 Years    15-19 Years

20-64 Years

65+ Years





Gannawarra Shire Council acknowledges the Barapa Barapa, Yorta Yorta and Wamba Wamba people as the traditional owners of the land now known as Gannawarra.

We pay our respects to Elders past, present and emerging and acknowledge their rich culture and connection to Country.

### VISION STATEMENT

Our community will be proud, connected and inclusive as we actively seek opportunities that enhance lifestyle and liveability.

We will recognise and appreciate the value of the natural environment and how it connects our communities.

We will strive to be resilient to a changing environment through innovation and collaboration.

The Gannawarra will grow through encouraging economic diversity, creating unique tourism destinations, and embracing our cultural and natural assets.

### KEY OBJECTIVES

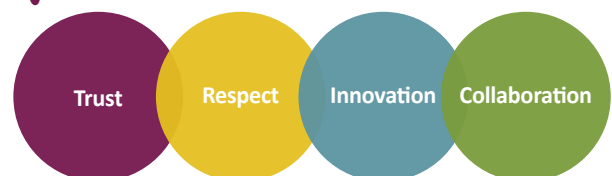


### STRATEGY STATEMENT

The Gannawarra will be renowned as an Australian destination and home of choice for its liveability and unique opportunities in innovative agriculture, renewable energy and nature-based tourism.

We focus on inclusive services and assets that enhance the health and wellbeing, cultural heritage, connectivity and productivity of our communities.

### Values



ABOVE LEFT: Local elder, Uncle Lloyd Murray (left) and Mayor Ross Stanton joined residents and community leaders in the Kerang National Reconciliation Week Walk in May 2024.

# Mayor's Message

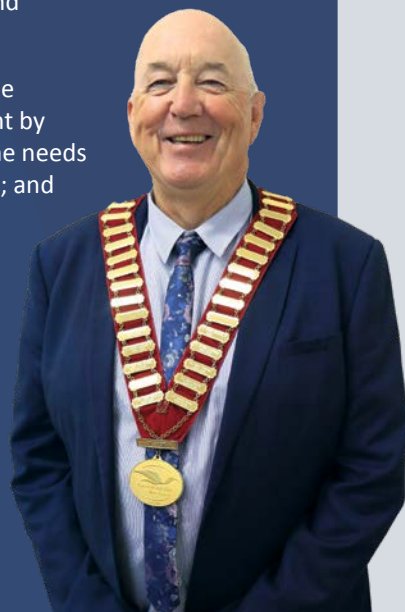
Welcome to Gannawarra Shire Council's 2024 Annual Report, which highlights Council's achievements during the 2023/24 financial year.

This Annual Report assesses Council's performance against the three goals outlined in the *Growing Gannawarra - 2021-2025 Council Plan*:



Council's role in achieving these goals involves:

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



## HIGHLIGHTS

The success of any local government is dependent on its relationship with its residents and other levels of government. For Gannawarra Shire Council, these relationships were pivotal as we managed various challenges and worked to achieve the strategic goals listed in the *Growing Gannawarra - 2021-2025 Council Plan*.

## MANAGING ECONOMIC CHALLENGES

Like all levels of government, Council has not been immune to the cost-of-living crisis that has seen costs and services increase. However, for us and other rural municipalities, increases in freight and project costs have occurred alongside other mitigating factors such as environmental changes and a reduction in the availability of water for agricultural purposes.

Council has taken a lead on these issues, both as an individual municipality and as a member of the Murray River Group of Councils (MRGC), which Gannawarra is the chairing Council in 2024. The MRGC oversaw the #pushbackbuyback campaign during late 2023, which called for the Federal Government to halt plans to resume using buyback processes to seek additional water for environmental use across the Murray-Darling Basin.

A reduction on water availability and economic pressures can also impact on population numbers, resulting in a reduction of people able to provide services we rely on. As a Council, we have taken a lead in attracting projects that will create employment opportunities locally. These include renewable energy opportunities, which are forecast to expand following the approval and construction of the VNI West electricity transmission line, and attracting agriculturally diverse projects to the area, such as beef feed lotting, free range poultry, dairy feed barns and medicinal cannabis. These projects will drive demand for housing and worker accommodation, which in turn will boost employment opportunities and support our local economy.

## RESPONDING TO NATURAL EMERGENCIES

For the second time in 15 months, Gannawarra residents endured a second Federal Government-declared emergency event when the municipality experienced three storms that dumped 70 per cent of



the area's annual rainfall total across numerous areas and resulted in flash flooding in urban areas.

Kerang felt the brunt of these storms, with flash flooding occurring on Christmas Day 2023 and on two instances during the first week of January 2024. This rainfall inundated properties and left residents isolated for up to 24 hours.

As with the 2022 floods, it was the generosity of emergency service volunteers and the dedication of Council staff who worked 24/7 to protect properties and reduce the pressure on our urban stormwater network.

As rare as these events are, they highlight that more can be done to reduce the impact of future storms.

Council staff have used data collected since the first flash flooding event to identify locations where high volumes of water pool when it cannot drain away, resulting in the identification of 42 projects at Cohuna, Kerang, Koondrook, Murrabit and Quambatook.

The proposed list of projects will be incorporated into Council's long-term financial planning, with a focus on sourcing external funding to complement Council investment to complete these works.

These efforts occurred alongside our continued recovery from the 2022 floods, which saw 44 per cent of the Gannawarra's landmass inundated and around more than 1,000 kilometres of our road network damaged.

Council spent the majority of 2023/2024 working with the State Government in relation to the approval and funding process for the remaining road repair

packages, as outlined in joint Commonwealth and State Government funded Disaster Recovery Funding Arrangements. By 30 June 2024, only three of 13 road repair packages had been approved to proceed. This is unfortunately not a Gannawarra Shire Council-specific issue, with other municipalities impacted by the 2022 floods managing similar funding arrangement concerns. Council looks forward to seeing the remaining ten packages approved and works completed by the end of the 2024/2025 financial year.

## A DEDICATED TEAM

Many of the achievements that feature in the 2024 Annual Report would not have been possible without the leadership of my fellow Councillors and our working relationship with Council's Chief Executive Officer, Geoff Rollinson. Together we are committed to making the Gannawarra a great place to live and work, which is achieved by representing all of our communities.

We look forward to continuing this proactive approach during 2024/25 as we work to achieve the goals listed in the *Growing Gannawarra – 2021-2025 Council Plan*.

**Cr Ross Stanton**  
**MAYOR**

*ABOVE: Mayor Ross Stanton presented Beatriz Friaz with her Australian citizenship certificate during a ceremony held at Kerang on Australia Day 2024. Picture – TRACY ROBERTS*

# CEO's Message

On behalf of Gannawarra Shire Council, it is a great pleasure to present Council's Annual Report for 2023/24.

I am proud of this organisation and its achievements in instilling hope and confidence throughout the Gannawarra.

I am also proud to be part of the Gannawarra Shire community – one that continues to excel and achieve the objectives outlined in the *Growing Gannawarra Council Plan 2021-2025*.

As Chief Executive Officer, I am responsible for:

- Establishing and maintaining an appropriate organisational structure for Council;
- Ensuring that the decisions of Council are implemented without undue delay;
- The day-to-day management of the Council's operations in accordance with the *Growing Gannawarra Council Plan 2021-2025*;
- Developing, adopting and disseminating a Code of Conduct for Council staff; and
- Providing timely advice to Council.



## HIGHLIGHTS

Gannawarra Shire Council has endured many challenges during the past 12 months, however we are committed to strive to support our communities and make the Gannawarra a great place to live and work.

## FINANCIAL LIMITATIONS

Council strives to provide various services and maintain assets residents and visitors rely on. However, during the past 12 months the ability to achieve these goals has become tougher thanks to inflation and increases in costs to deliver core services.

Unlike other sectors, Victorian local governments are limited in how they can increase income to alleviate these costs. The State Government's Fair Go Rates System limits the total revenue councils can raise through municipal rates. In 2023/24, the amount raised through this process could not be higher than 3.5 per cent compared to the previous financial year.

Council spent considerable time during 2023/24 identifying savings to ensure we can continue to provide services and maintain assets whilst being economically responsible, with this work assisting in the preparation of the 2024/25 Budget.

Another major income stream is the Federal Government's Federal Assistance Grants (FAG), which assist councils in providing services and maintaining assets, such as roads. The total amount the Federal Government provided nationally to this program was as high as 1.2 per cent of Commonwealth revenue 30 years ago but has fallen to 0.55 per cent during the past few years.

Providing councils with reassurance about what funding it will receive thanks to an increase in Federal Assistance Grants will enable councils such as Gannawarra to plan for this assistance and, more importantly, use the local road component of these grants to maintain our roads that our residents rely on to travel to and from work or to access local services.

## SUPPORTING LIVEABLE COMMUNITIES

The Gannawarra is a unique place, thanks to it boasting two central towns – Kerang and Cohuna - and numerous smaller settlements.

Being able to support all communities is a challenge, but one that we are pleased to be working to mitigate using a united approach.

Council has positive relationships with the health providers that support residents within the Gannawarra, including Cohuna District Hospital, Kerang District Health and Northern District Community





Health, with all organisations working together to make our communities liveable.

These organisations have also worked together to navigate the Federal Government's reforms to aged care services, which has resulted in numerous councils relinquishing providing in-home Community Care services to residents - including Gannawarra Shire.

Council made the difficult decision in June 2023 to transition out of providing its suite of Community Care services – which included support via the National Disability Insurance Scheme (NDIS), with the transition completed by October 2023. This decision impacted more than 80 Council staff members and hundreds of residents. Thanks to the dedication of our Community Wellbeing Team management group, these staff have found new employment and impacted residents are continuing to receive the services they were receiving from Council.

## PLANNING AND RESPONDING TO EMERGENCIES

The 2022 floods and flash flooding that impacted the Gannawarra on Christmas Day 2023 and early January 2024 has reiterated the importance of keeping our communities connected, especially via transport infrastructure.

It does not matter whether it is a road damaged by floodwater or one that is temporarily impassable, limiting the ability to travel can affect people's social wellbeing and the ability to access services.

Advocating for our rural communities to remain connected during times of natural emergencies has been a long, protracted and challenging process. Our submission to the Victorian Parliamentary Legislative Council Environment and Planning Committee's Inquiry into the 2022 Flood Event identified the need for improvements to the region's highway network, which will improve connectivity with the Gannawarra. Although the inquiry's

interim report did not include any recommendations specific to the Gannawarra Shire, we continue to advocate for these much-needed improvements.

## GROWING OUR TOURISM PRESENCE

The Gannawarra continues to be recognised as Victoria's nature-based tourism destination – a reputation that grew during the COVID-19 pandemic as tourists rediscovered prime locations within a few hours' drive from home.

Council continues to work to promote Cohuna and Koondrook as tourist destinations and our rivers, lakes and waterways as attractions to explore.

Council was pleased to partner with the Koondrook community in its nomination as a Top Tiny Tourist Town in the 2024 Victorian Tourism Industry Council Top Tourism Town Awards, with the town a finalist in this category.

No matter the result, this exposure will entice new visitors to Koondrook and the Gannawarra, which will boost our local economy.

## AN ADAPTIVE TEAM

Council's performance during 2023/24 would not have been possible without the professionalism and flexibility displayed by all staff.

We were fortunate in late 2023 to formalise Council's new executive team, which boasts extensive experience gained from working with small rural municipalities.

This team and their relevant departments are dedicated to serving our community and making the Gannawarra a great place for all.

**Geoff Rollinson**  
Chief Executive Officer

*ABOVE: Chief Executive Officer, Geoff Rollinson speaking at the 2024 LGPro Annual Conference, held in May 2024.*

# 2023/24 Highlights

## JULY



- Community Care Services Information Roadshow held, which educated clients and residents regarding Council's transition out of the Aged and Disability Services sector
- The State Government announced that a new kindergarten would be built at Kerang South Primary School as part of the rollout of the Pre-Prep program
- Investigations occurred regarding the failure of the Apex Park Road bridge at Reedy Lake
- **Councillors decided to move Council Meetings to after business hours, as of August 2023**
- Kangaroo Lake north end jetty project completed

## AUGUST



- **Council presented to the Legislative Council Environment and Planning Committee's Inquiry into the 2022 Flood Event in Victoria Public Hearing in Echuca**
- Improvements to play spaces at the Cohuna and District Preschool Centre and Gannawarra Shire Children's Centre, Kerang were completed
- *Gannawarra Urban Growth Strategy* was adopted
- Koondrook Maternal and Child Health appointments moved from the Barook Senior Citizens Centre to the Koondrook Kindergarten

## SEPTEMBER



- **Celebrations occurred to mark the Sir John Gorton Library's 20th birthday**
- Council launched the *Zero Tolerance, Be Kind* campaign, which promoted positive behaviours between customers and staff
- Tenders to repair Council-managed roads damaged by the October-December 2022 floods, totaling \$3.1 million, approved
- Updated *Governance Rules* adopted

## OCTOBER



- Six community events shared in \$14,220 of funding from the 2023 Community Grants Program Community Event stream
- **Leitchville Preschool was recognised for being fully awarded under the Healthy Early Childhood Services Achievement Program**
- Council ceased providing Aged and Disability Services, with events held to mark contributions staff and volunteers made to these programs
- Mayor Charlie Gillingham presented with the Municipal Association of Victoria (MAV) Mayor Emeritus Award

## NOVEMBER



- Cr Ross Stanton was elected Mayor, with Cr Charlie Gillingham elected Deputy Mayor
- **Gannawarra Goes Orange campaign began, with events held to educate residents to call out gender-based violence**
- Council released its Cohuna Childcare Advocacy paper, which supported the development of an Integrated Early Childhood Centre in Cohuna
- Nineteen local projects shared in more than \$65,000 of funding from the 2023 Community Grants Program Community Support stream

## DECEMBER



- The State Government announced it would establish a government-owned early childhood learning and childcare centre in Cohuna, to be open in 2027 or 2028
- Council approved a Kig Energy proposal to construct small-scale renewable energy facilities at the Kerang Aerodrome and Kerang Transfer Station
- **Council responded to the Christmas Day 2023 storm, with 100 millimetres of rainfall resulting in flash flooding throughout Kerang**

**JANUARY**



- **Jacqueline Hibbert (above) was named the 2024 Gannawarra Shire Council Citizen of the Year, with Fifi White the 2024 Gannawarra Shire Council Young Citizen of the Year**
- Council responded to rain events on 2 January and 7 January, which produced between 50-100 millimetres of rain throughout the municipality and led to flash flooding throughout Kerang
- Council addressed residents' concerns regarding stormwater drainage during a public meeting held in Kerang

**FEBRUARY**



- Council reaffirmed its commitment to the Women's Health Loddon Mallee Collective Action for Respect and Equality partnership
- The Minister for Local Government adopted an Electoral Representation Advisory Panel's recommendation for Gannawarra Shire's electoral structure to change to seven elected representatives operating under an unsubdivided electoral structure
- Council launched a refreshed website, developed to make it easier for visitors to access information
- **Council identified 42 projects that would help improve its urban stormwater network during future urban flooding events**

**MARCH**



- Council awarded the tender for the \$3.07 million *The Glasshouse @ The Gannawarra* project to RTM Construction Pty Ltd
- The Gannawarra Flood Reflections Exhibition was officially opened
- Fourteen events planned during the upcoming Easter and April holiday periods shared in over \$40,000 of Gannawarra flood recovery funding thanks to the Gannawarra Community Resilience Committee
- **Community plans developed as part of the Connecting Gannawarra project were launched**

**APRIL**



- **Council sought community feedback regarding a Northern District Community Health (NDCH) request to fly the Rainbow Flag on Council's community flagpoles annually on May 17 for the International Day against Homophobia, Biphobia, Intersex discrimination and Transphobia.**
- Kerang All Abilities Play Space and the region's first Changing Places facility were announced as finalists in the Regional/Rural Industry Contribution category in the 2024 Parks and Leisure Australia Victoria/Tasmania Regional Awards
- Council announced it would permanently cease providing the service of issuing building permits, which are required for all major projects, including new homes, home extensions, garages and commercial projects

**MAY**



- **National Reconciliation Week walk held through the streets of Kerang**
- *2023 Annual Report* received Australasian Reporting Award Silver Award
- Preliminary work associated with *The Glasshouse @ The Gannawarra* began
- Kerang Active Recreation Corridor Masterplan adopted

**JUNE**



- Koondrook announced as a finalist in the Top Tiny Tourist Town category at the 2024 TAC Victorian Top Tourism Town Awards
- *2024/2025 Budget* adopted
- Council agreed for the Rainbow Flag to fly on Council's community flagpoles annually on May 17 for the International Day against Homophobia, Biphobia, Intersex discrimination and Transphobia
- **Senator Deborah O'Neill visited Koondrook to open the \$16 million Australian Government investment into the Our Region Our Rivers Project along the Murray River**

# 2023/24 Services Snapshot

## CHILDREN'S SERVICES



- 112 children attended Long Day Care a week
- 105 children attended 4-year-old kindergarten a week
- 90 children attended 3-year-old kindergarten a week
- 61 children attended Family Day Care a week

## CUSTOMER SERVICE



- 3,621 incoming calls received, of these 66% were solved at first point of contact
- 3.3-second average to answer telephone
- 2,206 V/Line tickets sold via the Kerang Customer Service Centre since service commenced in November 2023
- 409 VicRoads enquiries handled via the Cohuna Customer Service Centre

## IMMUNISATION



- 1039 vaccinations were administered to 631 people through Council's immunisation program
- 40 immunisation sessions held
- 216 influenza shots administered as part of the 2024 influenza program

## CITIZENSHIP CEREMONIES



- 14 new Australian citizens welcomed across 4 ceremonies

## LIBRARY



- 316 new members
- 40,481 library collection item loans
- 7,389 eBooks, eAudio and eMagazines borrowed via BorrowBox and hoopla
- 164 movies, television shows and songs streamed via hoopla, Story Box Library and Beamafilm
- 28,894 electronic resources accessed
- 10,259 items added to Council's library collection in the past five years
- 1,228 computer bookings
- 1,326 tourism enquiries answered
- 3,341 people attended Gannawarra Library Service-organised programs

## COUNCIL WEBSITE



- 59,424 users across 100,812 sessions
- Average session duration of 1 minute, 9 seconds
- 54% of visits made on mobile phone/tablet, with 46% of visits made via a desktop device
- Most popular pages were Home (33,744), Situations Vacant (9,165) and Search Results (8,664)

**LOCAL LAWS**



- 52 dogs and 22 cats released back to their owners
- 48 dogs and 80 cats re-housed
- 84 wild cats seized

**MATERNAL CHILD HEALTH**



- 100 babies born
- 25 families experienced the birth of their first baby
- 833 Key Ages and Stages consultations completed
- 3 Sleep and Settling Information sessions offered to families and 19.45 hours of outreach support
- 16 First-time Parent Group sessions
- 598 hours of Enhanced Maternal Child Health, supporting 58 families

**ROADS**



- 32 kilometres of unsealed roads resheeted
- 7.2 kilometres of sealed road rehabilitation undertaken
- 723 square metres of footpath replaced
- 586 lineal metres of kerb and channel replaced
- 1,264 kilometres of roads graded
- 152 hours of work completed to maintain signs across the municipality
- 410 kilometres of sealed roadside shoulders slashed
- 201,213 square metres of sealed roads resealed

**SOCIAL MEDIA**



**Gannawarra Shire Council**  
6.2K followers • 146 following

- 5% increase in Gannawarra Shire Council Facebook page followers
- 13% increase in Gannawarra Shire Council LinkedIn page followers
- 7% increase in Creative Gannawarra Facebook page likes
- 9% increase in Gannawarra Library Service Facebook page likes
- 13% increase in Gannawarra Shire Children's Centre Facebook page likes
- 6% increase in the Gannawarra Instagram page followers

**SWIMMING POOLS**



- 20,074 visitors to Kerang Outdoor Pool
- 10,298 visitors to Cohuna Outdoor Pool
- 9,651 visitors to Kerang Exercise Pool

**TOURISM**



- 7,800 visitors to Gannawarra Shire Council-managed visitor centres (1,406 people from interstate, 80 people from international locations)
- Approximately 343 volunteer hours provided at the Gateway to Gannawarra Visitor Centre

# Finance Message

FINANCIAL SNAPSHOT	2023/24
Total revenue	\$28.75 million
Total expenditure	\$32.5 million
Deficit	(\$3.75) million
Total assets	\$312.17 million
Total liabilities	\$13.76 million
Equity	\$298.42 million
Net cash from operating activities	\$2.49 million

## OPERATING POSITION

Council has a deficit of \$3.75 million in 2023/24 as Council did not receive an equivalent of an annual allocation of Federal Assistance Grant in 2023/24. In prior years, Council received advance payments of Federal Assistance Grants.

In 2023/24, flood assistance grants received (and recognised as income) in 2022/23 were expended (\$1 million). Council received a further \$474,000 in flood assistance grants during 2023/24. As of 30 June 2024, \$2.97 million was yet to be spent (Refer to Note 5 of the Financial Statements).

## CAPITAL WORKS

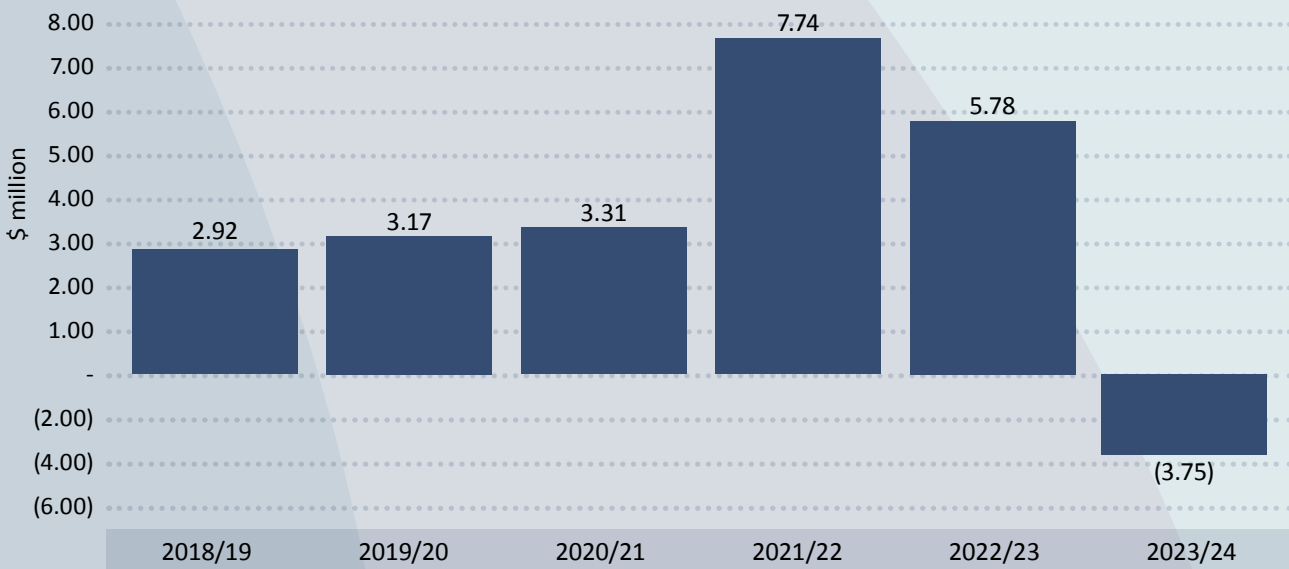
Council aims to maintain its infrastructure assets at the expected levels while at the same time Council invested a total of \$8.99 million on renewing, expanding and upgrading existing infrastructure during 2023/24.

Capital works included \$3.5 million on roads, \$1.7 million for footpaths and kerbs, \$257,000 on drainage works, and \$649,000 for various recreation and leisure, parks and streetscapes projects across the municipality.

The 2023/24 financial year was also the final year of the current five-year Roads to Recovery Program. Works to claim the full life of program allocation was completed.

Restoration works resulting from the 2022 floods have been delayed and deferred to 2024/25.

## SURPLUS

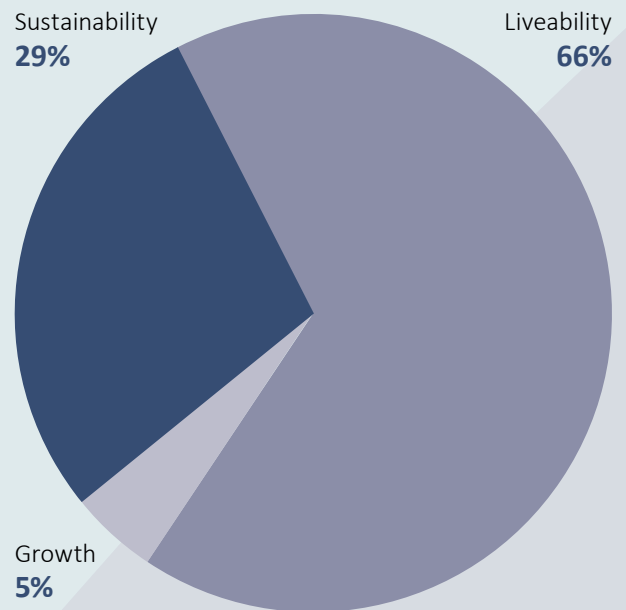


### COUNCIL EXPENDITURE

There are a variety of community services that Council operates alongside its capital work projects. During 2023/24, total council expenditure was \$32.5 million, with 66 per cent being spent on enhancing wellbeing and liveability. Programs undertaken to achieve this strategic activity include roads and bridges infrastructure, community facilities, recreation reserves, community care services and children's services.

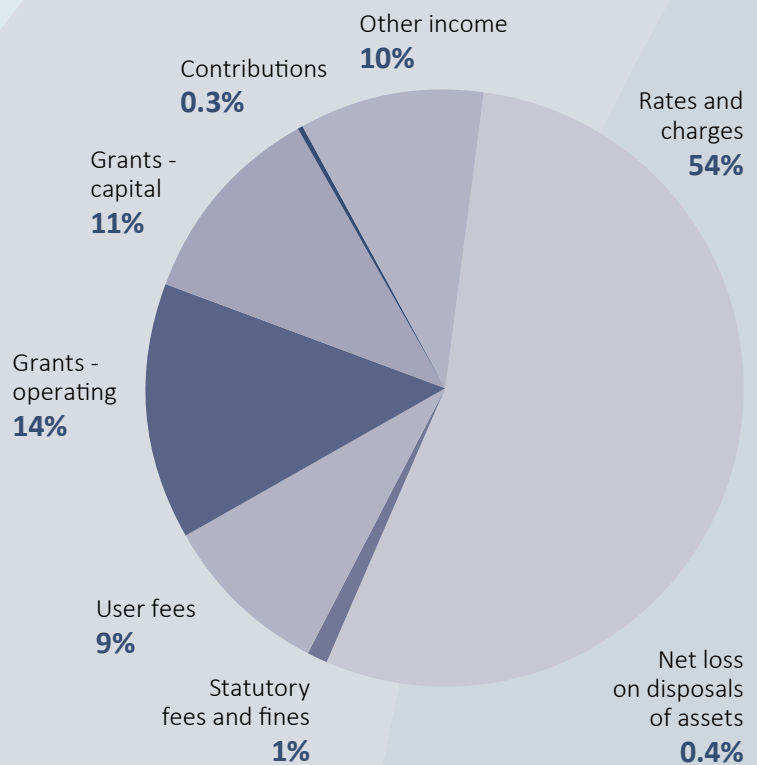
Council expended \$3.84 million on Children's Services such as Kindergarten, Long Day Care, Family Day Care and Maternal and Childcare services.

Essential waste management services are a big part of Council's priority in creating sustainable living environments for the community, with \$2.32 million utilised in collection of kerbside and public bin waste in addition to the management of the local landfill.



### STABILITY AND EFFICIENCY

Council receives income from a number of sources including rates, grants, user fees, fines and contributions. Rates and charges are one of Council's main sources of income, representing 54 per cent of total income. Rates proportion is higher than prior years because Council had not received an equivalent of an annual Federal Assistance Grant allocation in 2023/24.



# Major Capital Works



## **Kerang CBD Redevelopment – Stages 3 and 4: \$2.136 million (funded by Federal Government’s Local Roads and Community Infrastructure Program)**

Efforts to improve Kerang’s central business district (CBD) occurred throughout 2023/24, made possible thanks to the Federal Government’s Local Roads and Community Infrastructure Program.

Developed to improve accessibility and foster future business growth, the project included replacing existing paved surfaces along Victoria and Wellington streets, creating a cohesive and attractive look that ties in with previous improvements along Scoresby Street. The kerb along the eastern section of Victoria Street between Scoresby Street and Victoria Square was remodeled, removing the steep gradient and eliminating the need for steps to access some businesses along this section of footpath.

## **Kangaroo Lake North End – Stage 2: \$304,000 (fully funded by the Victorian Fisheries Authority)**

Completed in July 2023, this project involved installing a new fixed jetty structure at the northern end of Kangaroo Lake. This new structure replaced the previous jetty that was removed in April 2020 due to public safety concerns.

The project also upgraded pedestrian access between the jetty and nearby amenities through the installation of a footpath and lighting.

New street furniture and trees were installed, providing pleasant areas for people to relax and gather, while feature lighting around the Karlie McDonald Memorial Clock at the intersection of Wellington and Victoria streets creates a vibrant environment at night. These enhancements not only beautify the area but also aim to attract more foot traffic, benefiting shop retailers along the streets by creating a more inviting and engaging environment for customers.

Similar improvements are planned for the CBD section of Fitzroy Street and Victoria Street outside Walkers IGA, with completion scheduled for August 2024. These ongoing efforts are set to further support the growth of the community and the success of local businesses.







***The Glasshouse @ The Gannawarra: \$3.07 million (supported by \$1.5 million from the State Government’s Living Libraries Infrastructure Program 2021 – Major Works Program and \$718,000 from the Federal Government’s Local Roads and Community Infrastructure Program)***

The transformational *The Glasshouse @ The Gannawarra* project is set to enrich the Kerang community.

Awarded to RTM Construction Pty Ltd in March 2024, *The Glasshouse @ The Gannawarra* will be seamlessly integrated into Kerang’s Sir John Gorton Library, creating a dynamic hub for community events, gatherings, and workshops. This innovative space will surpass the limitations of existing community meeting venues, providing advanced technology for modern meetings, conferences, and training sessions.

To ensure the completion of this vital community asset, Council is allocating \$842,000 from its 2024/2025 capital works budget, supplementing the significant grant funding received. This strategic investment reflects Council’s dedication to overcoming the challenges posed by escalating infrastructure costs due to high inflation. Preliminary work commenced in May 2024, starting



with the removal of solar arrays from the project site. Construction will continue throughout 2024/25, bringing us closer to unveiling a state-of-the-art facility that will serve as a cornerstone for community engagement and development.

*The Glasshouse @ The Gannawarra* promises to be a beacon of progress, fostering community spirit, facilitating knowledge exchange, and supporting a diverse range of activities. This project underscores our commitment to creating a vibrant, well-connected, and forward-thinking community.



***Cohuna and District Preschool Centre play space improvements: \$195,523 (fully funded by the State Government’s Early Childhood Refurbishment and Minor Works Program)***

Completed in August 2023, the rejuvenation of the Cohuna and District Preschool Centre play space ensured the site complies with the Disability Discrimination Act and Child Safe standards. Key features include the installation of new shade sails, improving access to raised areas, creating new gathering spaces and incorporating nature play elements.



***Gannawarra Shire Children’s Centre, Kerang play space improvements: \$199,690 (fully funded by the State Government’s Early Childhood Building Blocks Inclusion Grant Stream)***

Completed in August 2023, the rejuvenation of the Gannawarra Shire Children’s Centre play space ensured the site complies with the Disability Discrimination Act and Child Safe standards. Key features include a new waterplay element, sensory path, edible garden and balance beams.



Engagement with the Gannawarra community is important, as it ensures Council continues to respond to community needs and expectations. Council’s *Community Engagement Strategy 2020-2025* and *Community Engagement Policy* guides how Council engages with the community on projects and services.

Council engaged with the community regarding the following projects, policies, programs and strategies during 2023/24:

TOPIC AND/OR DOCUMENT	Engagement period
Draft Gannawarra Urban Growth Strategy	May 2023 – July 2023
Proposed Governance Rules changes	August 2023
Gannawarra Municipal Emergency Management Plan rewrite	September 2023
Gannawarra Shire Roadside Weeds and Pest Program Control Plan	November 2023
Draft Kerang Active Recreation Corridor Masterplan	November 2023 – December 2023
Gannawarra Library Service Story Time program arrangements	January 2024 – March 2024
Reviewed Flags policy, Community Flag Schedule and Rainbow Flag request	April 2024 – May 2024
Draft Gannawarra Onsite Wastewater Management Plan 2024-2029	April 2024 – May 2024
2024/2025 Proposed Council Budget	April 2024 – May 2024
Draft Public Street Lighting policy and procedure	May 2024 – June 2024
Unnamed Kerang road naming	June 2024
Draft Fair Access policy and action plan	June 2024

ABOVE: Residents engaged with Council staff during a draft Kerang Active Recreation Corridor engagement pop-up session held in November 2023.

# Community Satisfaction

## 2024 COMMUNITY SATISFACTION SURVEY

Each year Local Government Victoria coordinates a State-wide Local Government Community Satisfaction Survey. Held annually, this survey asks the opinions of local people about the place they live, work and play and provides confidence for councils in their efforts and abilities.

A total of 400 Gannawarra Shire residents over the age of 18 were interviewed by telephone in February and March 2024, with results provided as indexed scores out of 100.

The survey found that perceptions of Gannawarra Shire Council’s overall performance remains in line

with the 2022 and 2023 Community Satisfaction Surveys, with Council’s 2024 result higher than the Small Rural group average.

On many individual service areas, Council is rated in line with both the Small Rural and State-wide group averages. Positively, council performance in the Appearance of Public Areas (score of 75), Customer Service (score of 68) and Overall Council Direction (score of 48) are significantly higher than the State wide and Small Rural group averages. However, Lobbying (score of 48), Making Decisions in the Interest of the Community (score of 48) and Sealed Local Roads (score of 41) are all rated lower for Council than the group averages.

## OVERALL COUNCIL PERFORMANCE

Results shown are index scores out of 100



Gannawarra 54



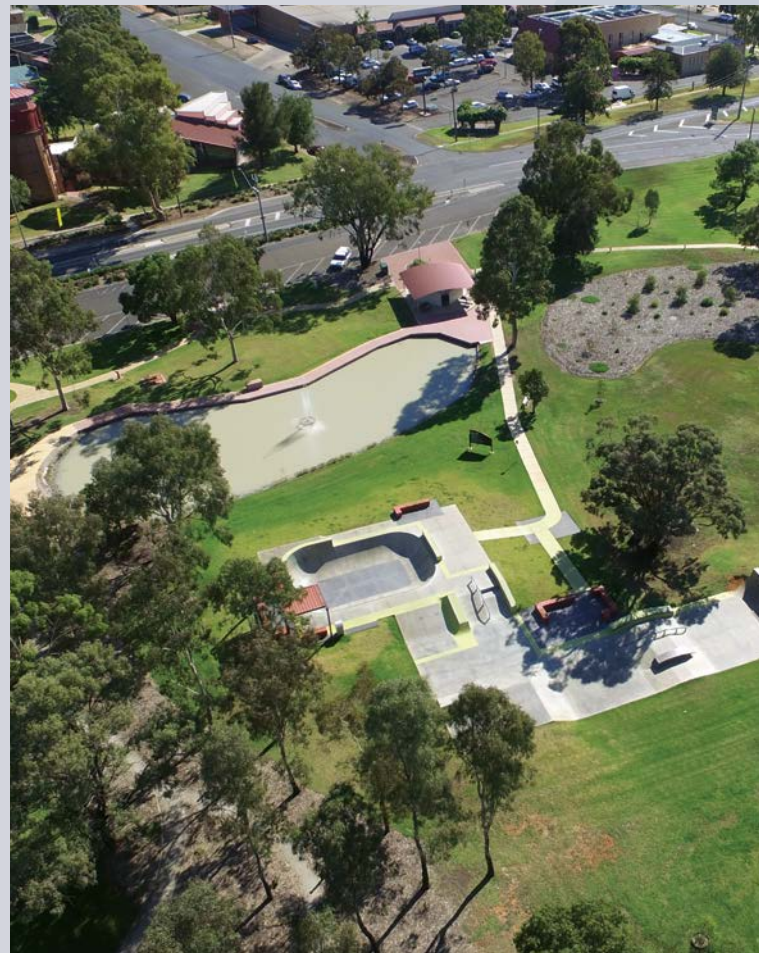
Statewide 54



Small Rural 53

## COUNCIL PERFORMANCE COMPARED TO GROUP AVERAGE

Top performing areas		
	Appearance of public areas	▲ higher
	Art centres & libraries	▬ on par
	Recreational facilities	▬ on par
Lowest performing areas		
	Sealed local roads	▬ on par
	Community decisions	▬ on par
	Lobbying	▬ on par
	Customer service	▬ on par



# Major Community Project Fund

In 2022/23 as part of its Major Community Project Fund, five community groups shared in \$256,850.50 to complete projects on land not owned by Council.

Council worked with these community groups during 2023/24 to ensure these projects were completed.



## MAJOR COMMUNITY PROJECT FUND – 2022 COMMUNITY GRANTS PROGRAM

Cohuna Pistol Club – Fencing	\$11,603.00
Kerang Turf Club – Additional shade	\$100,000.00
Mallee Eagles Football Netball Club – Netball court refurbishment	\$100,000.00
Wandella Cricket Club – New cricket training nets	\$30,247.50
Wandella Football Netball Club – Electricity upgrade	\$15,000.00
<b>TOTAL</b>	<b>\$256,850.50</b>

# Council Contributions and Donations

During 2023/24 Council distributed \$452,924.99 to community groups, organisations and service providers across the municipality.

This funding ranged from community flood recovery events – which made up more than one-third of the annual contributions and donations figure – to Council's annual Community Grants program.

Contributions were also provided to support Australia Day celebrations, school awards and to assist communities maintain community-managed recreational facilities.

## MAJOR COMMUNITY PROJECT FUND – 2021 COMMUNITY GRANTS PROGRAM

Cohuna Neighbourhood House – Kitchen renovations	\$100,000.00
<b>TOTAL</b>	<b>\$100,000.00</b>

## ANNUAL RECREATION RESERVE MAINTENANCE CONTRIBUTION

Alexandra Park Trustees, Kerang	\$11,500.00
Koondrook Recreation Reserve Committee	\$5,600.00
Lalbert Recreation Reserve and Community Group	\$5,600.00
Leitchville Sporting Complex Committee	\$5,114.41
Macorna Public Park and Recreation Reserve Committee	\$5,000.00
Murrabit Recreation Reserve Committee	\$5,600.00
Riverside Park Committee of Management, Kerang	\$24,800.00
Wandella Football/Netball Club	\$5,000.00
<b>TOTAL</b>	<b>\$68,214.41</b>

## COMMUNITY FLOOD RECOVERY EVENTS

Benjeroop Public Hall Committee	\$3,000.00
Campaspe Cohuna Local Learning and Employment Network	\$3,500.00
Cohuna and District Progress Association	\$5,500.00
Cohuna Lions Club	\$600.00
Cohuna Market	\$5,000.00
Cohuna Neighbourhood House	\$9,300.00
Dingwall Hall and Sports Association	\$3,000.00
Exchange Hotel, Kerang	\$3,700.00
Golden Rivers Artists	\$3,000.00
Kerang and District Agricultural Society	\$2,500.00
Kerang District Health	\$2,350.00
Kerang District Uniting Church	\$3,000.00
Kerang Football Netball Club	\$3,000.00
Kerang Group of Legacy	\$1,080.00
Kerang Lakes Community Development Committee	\$1,365.00
Kerang Lawn Tennis Club	\$3,000.00
Kerang Neighbourhood House	\$11,300.00
Kerang Progress Association	\$6,000.00
Kerang Technical High School	\$5,500.00
Kerang Traders	\$5,850.00
Kerang Turf Club	\$2,000.00
Koondrook Development Committee	\$2,340.00
Koondrook Primary School	\$3,000.00
The Lakes Chatter Group	\$1,000.00
Leitchville and District Progress Association	\$1,000.00
Leitchville Gunbower Football Netball Club	\$3,000.00
Leitchville Memorial Hall Committee	\$3,760.00
Mallee Family Care	\$2,800.00
Murrabit Advancement Association	\$5,000.00
Murrabit Group School	\$2,888.00
Murrabit Lions Club	\$3,600.00
Murrabit Men's Shed	\$2,000.00
Murrabit Netball Club	\$4,000.00
Murrabit Playgroup	\$3,000.00
Murrabit Public Hall Committee	\$500.00
Mystic Park Hotel	\$3,700.00
Northern District Community Health Playgroup Victoria	\$2,460.00
Quambatook Community Resource Centre	\$9,000.00
Quambatook District Share Shop	\$2,400.00
Quambatook Tractor Pull Association	\$4,000.00
<b>TOTAL</b>	<b>\$167,793.00</b>

## COMMUNITY SUPPORT GRANTS – 2023 COMMUNITY GRANTS PROGRAM

Cohuna-Leitchville RSL sub-branch	\$2,499.00
Cohuna Pistol Club	\$5,000.00
Kerang Amateur Basketball Association	\$4,000.00
Kerang Cemetery Trust	\$5,000.00
Kerang Fire Brigade	\$2,242.00
Kerang Girl Guides Support Group	\$1,911.50
Kerang Neighbourhood House	\$3,000.00
Kerang Probus Club	\$2,395.00
Kerang Progress Association	\$8,545.00
Kerang Soccer Club	\$3,050.00
Lake Meran Public Purposes Reserve Committee	\$3,000.00
Leitchville and District Progress Association	\$5,000.00
Murrabit Playgroup	\$5,000.00
Nondies Cohuna Cricket Club	\$4,765.00
Northern District Dance Association	\$5,000.00
Quambatook Community Development Association	\$3,046.55
Rotary Club of Kerang	\$500.00
U3A Kerang and District	\$1,500.00
<b>TOTAL</b>	<b>\$65,454.05</b>

## SWIMMING POOL CONTRIBUTIONS

Koondrook Swimming Pool Committee	\$15,528.35
Quambatook Swimming Pool Committee	\$2,900.00
<b>TOTAL</b>	<b>\$18,428.35</b>

## COMMUNITY EVENT GRANTS - 2023 COMMUNITY GRANTS PROGRAM

Federation Vintage Veteran and Classic Vehicle Club	\$1,200.00
Kerang Golf Club	\$2,500.00
Kerang Lakes Community Development Committee	\$1,100.00
Koondrook Development Committee	\$5,000.00
Quambatook Community Resource Centre	\$4,080.00
Quambatook Memorial Swimming Pool	\$340.00
<b>TOTAL</b>	<b>\$14,220.00</b>

## DONATIONS AND SPONSORSHIP

Cohuna Bowls Club	\$181.82
Cohuna Golf Club	\$590.91
Cohuna Lawn Tennis Club	\$150.00
Cohuna/Leitchville Returned and Services League	\$500.00
Kerang and District Agricultural Society	\$2,500.00
Kerang Turf Club	\$2,000.00
Riverdaze Music Festival	\$1,000.00
Rotary Club of Kerang Art Show	\$1,500.00
<b>TOTAL</b>	<b>\$8,422.73</b>

**AUSTRALIA DAY CELEBRATIONS**

Barham Koondrook Lions Club	\$400.00
Cohuna Lions Club	\$700.00
Lalbert Recreation and Community Group	\$400.00
Lions Club of Kerang	\$600.00
Murrabit and District Lions Club	\$400.00
Quambatook Lions Club	\$400.00
Rotary Club of Kerang	\$600.00
<b>TOTAL</b>	<b>\$3,500.00</b>

**RATES SUBSIDY**

Barham Koondrook Historical Society	\$390.98
Cohuna and District Historical Society	\$813.60
Cohuna Masonic Lodge	\$517.54
Cohuna Squash Club	\$607.94
Leitchville Bowls Club	\$251.99
Leitchville Bunyips Sporting Club	\$90.40
<b>TOTAL</b>	<b>\$2,672.45</b>

**GANNAWARRA GOES ORANGE**

Northern District Community Health	\$1,500.00
<b>TOTAL</b>	<b>\$1,500.00</b>

**VICTORIAN SENIORS FESTIVAL CELEBRATIONS**

Cohuna Neighbourhood House	\$500.00
Kerang Neighbourhood House	\$500.00
Quambatook Community Resource Centre	\$500.00
<b>TOTAL</b>	<b>\$1,500.00</b>

**HIGH SCHOOL/SECONDARY COLLEGE BURSARY**

Cohuna Secondary College	\$600.00
Kerang Technical High School	\$600.00
<b>TOTAL</b>	<b>\$1,200.00</b>

**TOTAL DONATIONS AND CONTRIBUTIONS FOR 2023/24****\$452,924.99**



Council organised or supported 189 community events during 2023/24. These events occurred throughout the municipality and catered for all ages and interests.

## JULY

- Vivid photographic exhibition, Kerang
- Gannawarra Library Service school holiday program
- Spike the Dog Author Talk session, Kerang
- Be Connected program webinar
- Community Care Services Information Roadshow
- Flood recovery-funded creative workshops
- Flood recovery-funded gatherings
- Women in the Warra flood recovery luncheon

## AUGUST

- Be Connected program webinar
- Knowing Your Teens workshop, Kerang
- Community mental health training

## SEPTEMBER

- Vince Craig Author Talk session, Cohuna
- Sir John Gorton Library 20th birthday celebrations, Kerang
- Gannawarra Library Service school holiday program
- Flood recovery-funded gatherings

## OCTOBER

- Be Connected program webinar
- Petit Circus presents *Bon Appetit*, Kerang
- Victorian Seniors Festival events
- Chris Hammer Author Talk session, Kerang
- Volunteers thank you lunch, Barham
- Leitchville Preschool Healthy Early Childhood Services Achievement Program celebration
- Kerang and District Family History Group *Olly Said* book launch
- Flood recovery-funded gatherings

## NOVEMBER

- Be Connected program webinar
- Flood recovery-funded gatherings
- Flood recovery-funded creative workshops
- Women Rising exhibition, Cohuna
- Darry Fraser Author Talk session, Kerang

## DECEMBER

- Be Connected program webinar
- Flood recovery-funded creative workshops
- Flood recovery-funded gatherings
- Women Rising exhibition, Cohuna



## JANUARY

- Women Rising exhibition, Cohuna
- Gannawarra Library Service school holiday program
- Susea Spray Children’s Author Talk sessions, Cohuna and Kerang
- 2024 Citizen and Young Citizen of the Year announcement
- Australia Day community celebrations

## FEBRUARY

- Women Rising exhibition, Cohuna
- Around the Paddock flood recovery farmer dinner, Cohuna
- Gannawarra Sporting Club flood recovery dinner, Kerang
- Flood recovery-funded gatherings

## MARCH

- HALT on Tour in Gannawarra flood recovery events
- Flood recovery-funded gatherings
- Gannawarra Flood Reflections Exhibition, Kerang

## APRIL

- Flood recovery-funded gatherings
- Gannawarra Library Service school holiday program
- Gannawarra Flood Reflections Exhibition, Kerang
- Kerang and District Family History Group Kerang’s History in our Houses exhibition, Kerang

## MAY

- Flood recovery-funded gatherings
- Gannawarra Flood Reflections Exhibition, Murrabit
- Volunteer Week morning teas
- Kerang Reconciliation Walk
- Kerang and District Family History Group Kerang’s History in our Houses exhibition, Kerang



## JUNE

- Gannawarra Flood Reflections Exhibition, Cohuna
- Refugee Week - Guest speaker event
- Victorian State Concert Orchestra performance, Kerang
- Our Rivers Our Regions project opening, Koondrook

## ONGOING

- Citizenship ceremonies
- Councillor representation at Progress Association/ Development Committee meetings
- Social Meal program (July-October 2023)

## ACKNOWLEDGEMENTS

Youth and health promotion events were delivered in partnership with Northern District Community Health. Flood recovery events were funded by the State and Federal governments via Disaster Recovery Funding Arrangements.

*ABOVE: Council supported the Women in the Warra flood recovery luncheon, held at Tree Tops Scout Camp in July 2023.*

*LEFT: Council organised the Gannawarra Flood Reflections Exhibition, which premiered in March 2024 and spent the next three months travelling throughout the municipality.*

*TOP LEFT: The Gannawarra Library Service held various events during the school holiday breaks.*



# Major Grants Received

Grants from the Victorian and Commonwealth Governments enable local Councils, such as Gannawarra Shire, to provide key services and undertake major capital works projects.

Each financial year Gannawarra Shire Council receives the following grants to assist with its operations:

- **Commonwealth Government Financial Assistance Grants:** During 2023/24, Council received \$6,821,244 from the Commonwealth Government's Financial Assistance Grants program. This included \$4,354,989 from its General-Purpose Grants component and \$2,466,255 million from its Local Roads Grants component.

Council may also receive funding from other government programs to assist with the delivery of projects or programs. During 2023/24, Council received the following additional funding:

- **Council Flood Support Fund:** In March 2024, Council received \$250,000 from the Victorian Government to support clean up works that resulted from three storms that impacted the municipality during December 2023 and January 2024.
- **Foundation for Rural and Regional Renewal (FRRR) Strengthening Rural Communities Program:** In February 2024 Council successfully applied for \$25,000 from the FRRR's Strengthening Rural Communities

Program to enhance community recovery and cultural connection in a flood impacted region through a First Nations theatre production.

- **Respect Victoria's 16 Days of Activism Grassroots Initiative:** In September 2023 Council successfully applied for \$1,500 from Respect Victoria's 16 Days of Activism Grassroots Initiative to support the Gannawarra Goes Orange campaign. Held from 25 November-10 December 2023, the campaign promotes the need to reduce gender-based violence in the Gannawarra.
- **Victorian Department of Education Children's Week grant:** In September 2023 Council received \$1,000 from the Victorian Department of Education to support Children's Week celebrations, which occurring during October 2023.
- **Victorian Department of Energy, Environment and Climate Action's Community Development Fund:** In June 2024 the Victoria Government announced that the Koondrook community would receive \$500,000 from its forestry transition program to develop a Local Development Strategy, which will support the community to transition away from the dependence on the native forest timber industry and towards new and sustainable industries. The funding will be used to employ a consultant over a two-year period to support community engagement activities, deliver a context analysis report and to prepare the final strategy.

# Award Recognition 2023/24

- \* Kerang All Abilities Play Space and Changing Places facility was a finalist in the Best Regional/Rural Industry Contribution category in the 2024 Parks and Leisure Australia Victoria/Tasmania Regional Awards
- \* Kerang All Abilities Play Space and Changing Places facility was a finalist in the 2024 National Awards for Local Government Cohesive Communities category
- \* Council was a finalist in the 2024 National Awards for Local Government Waste Management category for its work to repurpose approximately 19,000 tonnes of discarded concrete
- \* Council was a finalist in the 2024 National Awards for Local Government Disaster Readiness category for its role in leading community flood recovery efforts following the 2022 floods
- \* Council was a finalist in the 2024 National Awards for Local Government Productivity Through Infrastructure category for its work in redeveloping central business districts and popular tourist locations at Cohuna, Kerang and Koondrook
- \* The annual Gannawarra Goes Orange campaign, which promotes the need to reduce gender-based violence in the Gannawarra, was a finalist in the 2024 National Awards for Local Government Addressing Violence Against Women and their Children category
- \* Council was a finalist in the 2024 National Awards for Local Government Regional Growth category for its efforts to diversify the municipality's agricultural sector by supporting key projects, including minerals sands mining, investment in renewables and intensive agricultural practices
- \* Koondrook was a finalist in the Top Tiny Town category at the 2024 TAC Victorian Tourism Awards
- \* Gannawarra Shire Council was awarded the Silver Award in the 2024 Australasian Reporting Awards for the 2023 Annual Report





Gannawarra Shire Council is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipal district and the local community. Section 8(1) of the Act states the role of Council is “to provide good governance in its municipal district for the benefit and wellbeing of the municipal community.”

This is achieved by adhering to the following governance principles:

- Council decisions are to be made and actions taken in accordance with the relevant law;
- Priority is to be given to achieving the best outcomes for the municipal community, including future generations;
- The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;
- The municipal community is to be engaged in strategic planning and strategic decision making;
- Innovation and continuous improvement is to be pursued;

- Collaboration with other Councils and Governments and statutory bodies is to be sought;
- The ongoing financial viability of the Council is to be ensured;
- Regional, State and national plans and policies are to be taken into account in strategic planning and decision making; and
- The transparency of Council decisions, actions and information is to be ensured.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community’s priorities.

The community has many opportunities to provide input into Council’s decision-making processes including community consultation, public forums and the ability to make submissions to Council.

Council’s formal decision-making processes are conducted through Council meetings. Council delegates most of its decision-making to Council staff. These delegations are exercised in accordance with the Act and a range of other acts and regulations.

# Our Councillors

## GANNAWARRA SHIRE COUNCIL IS DIVIDED INTO FOUR WARDS

### AVOCA

including Lake Charm, Lalbert, Benjeroop, Mystic Park and Quambatook

### MURRAY

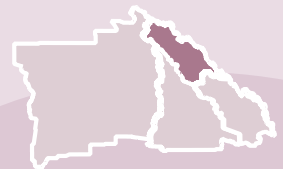
including Koondrook, Myall and Murrabit

### PATCHELL

including Kerang, Mead and Macorna

### YARRAN

including Cohuna, Leitchville and Horfield



## Murray Ward

### CR ROSS STANTON

#### Mayor

**Phone:** 0417 515 769

**Email:** ross.stanton@gsc.vic.gov.au

**First elected:** October 2020

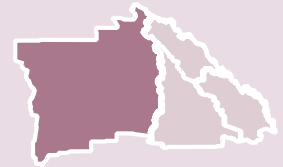
Ross was born in Cohuna and spent most of his life living and working in the Gannawarra. Ross has recently retired after 31 years with Goulburn-Murray Water.

Ross classifies himself as a volunteer, always willing to step in when help is needed. He is a life member of the Murrabit Football Club, having served previously as president of the football and netball clubs. Ross likes to relax with a game of golf and fishing, neither successfully!

Ross believes the Gannawarra is a great place to raise a family and enjoy all the assets this area has available. He sees his role in Council as part of the wider "Gannawarra Council Team", with a focus on the strategic side of local government and looks for ways to enhance the opportunities for our youth and maintain our link to agriculture, renewable energy and environmental based tourism.



## Avoca Ward



### CR CHARLIE GILLINGHAM Deputy Mayor

**Phone:** 0457 719 874

**Email:**

charlie.gillingham@gsc.vic.gov.au

**First elected:** October 2016

Charlie has lived in the area for more than 50 years and operates a family farm at Lake Charm.

Charlie has a keen interest in the local environment, agriculture, community health and local sporting groups.

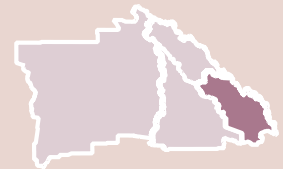
With our numerous existing assets, Charlie believes that the area we live in is very dynamic and has huge potential for further innovative agricultural pursuits, nature-based tourism opportunities, new industry, renewable energy prospects and increased residential development around our major towns, lakes, and waterways.

With a proactive Council, Charlie is looking forward to working with his fellow Councillors and the community for the benefit of the whole Shire. He believes that with

a common-sense approach, these goals can be achieved, and we can continue to make the Gannawarra a fantastic place for all.



## Yarrawan Ward



### CR KEITH LINK

**Phone:** 0427 564 138

**Email:** keith.link@gsc.vic.gov.au

**First elected:** October 2020

Keith has been living in the Gannawarra Shire since 1976, spending the first 40 years farming.

Keith recently completed his Bachelor of Arts, majoring in Geography, which he is quite proud of considering his age and limited computer skills.

Keith believes Gannawarra residents are fortunate to live in a diverse region with exciting attractions, Mediterranean climate, and beautiful natural landscapes.

Whilst finding being on Council stimulating and challenging, Keith feels that collaboratively much can be achieved for our ratepayers into the future with seemingly unlimited possibilities.



### CR GARNER SMITH

**Phone:** 0418 871 054

**Email:** garner.smith@gsc.vic.gov.au

**First elected:** October 2020

Garner was raised on a dairy farm in Leitchville and completed his High School Certificate (HSC) at Cohuna High School in 1989.

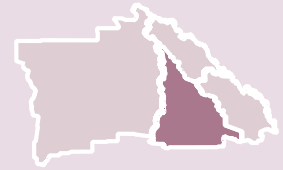
Garner undertook tertiary studies at Melbourne University, graduating with a Bachelor of Commerce (Honours) and undertaking a postgraduate Honours year in Economics.

Garner has had significant experience in working in politics, as an Electorate Officer for Senator Julian McGauran and Ministerial Advisor to the Hon. Bill Baxter in the Roads and Ports portfolio. In addition, Garner was the Young Nationals State President for two years, the National Party Victoria Junior Vice President for a year, undertook a delegation to Shanghai, China as part of the Young Leaders Conference and completed a Political Exchange Tour of Japan. In 2021, Garner was elected to the Victorian Farmers Federation Water Committee.

Currently, Garner and his wife are busy running their business, Riverland Milk and Trading, as well as irrigated beef farms in Cohuna and Leitchville.



## Patchell Ward



### CR KELVIN BURT

**Phone:** 0407 319 414

**Email:** kelvin.burt@gsc.vic.gov.au

**First elected:** October 2020

Kelvin has lived and worked in the Gannawarra for most of his life.

After leaving school, the family farm was his first passion. This then led him to becoming a fencing and hay carting contractor. Many other jobs followed, including wood merchant,

barman, backhoe operator, Mawsons Concrete employee, and a management role with Lipps Bulk Super in Wakool.

Looking for a stable future, Kelvin returned to Mawsons, where he worked up until March 2022.

A love of the Gannawarra and a passion for the community led Kelvin to become President of the Kerang Progress Association for five years and, in 2020, a Councillor.



### CR TRAVIS COLLIER

**Phone:** 0433 269 577

**Email:** travis.collier@gsc.vic.gov.au

**First elected:** October 2020

Since moving to Kerang in 2011, Travis has been an active member of the community in a variety of different roles.

Travis is currently on the committee of Kerang Technical High School, involved on the committee of the

Murrabit Netball Club and is involved with the Murrabit Tennis Club, Kerang-Swan Hill Rams AFL Masters football team, Rotary Club of Kerang, Murrabit Advancement Association, and the Kerang Soccer Club.

Travis is looking forward to working alongside his fellow Councillors to develop a strategic plan that makes our Shire a destination for tourists and businesses alike and looks forward to continuing to work with

community groups to create a safe and inclusive community for all.



### CR JANE OGDEN

**Phone:** 0476 786 051

**Email:** jane.e.ogden@gsc.vic.gov.au

**First elected:** October 2020

Jane has lived in Kerang since 2006 and is a first-term Councillor for the Gannawarra Shire Council. She is not new to Local Government, having worked for the Shire in various roles, including as Coordinator Community Engagement and Community Development Officer.

Jane had the privilege of being Deputy Mayor for two consecutive years from November 2021 to November 2023. She is passionate about encouraging and supporting more rural women to run for Council as women's clear,

compassionate, intelligent, and strong voices are much needed in Local Government.

Jane represented six councils in the Rural North Central Region for three years, while on the Rural Councils Victoria committee. Rural Councils Victoria advocates to State and Federal governments on behalf of rural councils regarding the unique issues rural councils face (e.g. a small municipal rates base due to smaller populations, which means rural councils have very small budgets than city councils and they still need to provide the same services for our valued communities).

The Circular Economy and Climate Change are high on the list of areas of advocacy and passion for Jane. She has learned how important

just one person can be in making a difference to the care of our planet, by changing how we see "waste" and therefore learning to re-use, repair and recycle.

Jane is also a member of the Australian Local Government Women's Association – Victoria and she is focussed on having a positive voice for rural women.



# Meetings of Council

Council conducts open public meetings on the third Wednesday of each month between February and December, except for June, when the meeting is held on the fourth Wednesday of the month to avoid a clash with the Australian Local Government Association National General Assembly. Residents are welcome to attend these meetings and observe from the gallery or watch proceedings via a recording available the meeting on Council's website.

As part of Council's *Governance Rules*, there is capacity

to hold Council Meetings virtually, with proceedings filmed and available on Council's website.

Council meetings also provide the opportunity for residents to submit questions to Council or provide feedback on items in line with Council's *Community Engagement Policy*.

For the 2023/24 year, Council held 13 Council Meetings – 11 monthly meetings and two Unscheduled Meeting. One of the Unscheduled Meetings was to elect the Mayor and Deputy Mayor.

## COUNCIL MEETING DATES

✓ – In attendance    **A** – Apology    **L** – Leave of absence

COUNCILLOR	19/7/23	16/8/23	20/9/23	18/10/23	6/11/23	15/11/23	20/12/23	21/2/24	20/3/24	25/03/24	17/4/24	15/5/23	26/6/24	TOTAL
Cr Kelvin Burt	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	<b>A</b>	12 of 13
Cr Travis Collier	✓	<b>A</b>	✓	<b>A</b>	✓	✓	✓	✓	<b>A</b>	✓	✓	✓	✓	10 of 13
Cr Charlie Gillingham	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13 of 13
Cr Keith Link	✓	✓	<b>A</b>	✓	<b>A</b>	✓	✓	✓	✓	✓	✓	✓	✓	11 of 13
Cr Jane Ogden	<b>A</b>	<b>A</b>	✓	✓	✓	✓	✓	✓	<b>L</b>	✓	<b>L</b>	<b>L</b>	✓	8 of 13
Cr Garner Smith	✓	✓	✓	✓	✓	<b>A</b>	✓	✓	✓	✓	✓	✓	✓	12 of 13
Cr Ross Stanton	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13 of 13

# Councillor Committee Membership

Councillor committee memberships as determined during 2023/24

COMMITTEE	COUNCILLOR
Audit and Risk Committee	Cr Gillingham and Cr Smith
Central Victorian Greenhouse Alliance (CVGA)	Cr Stanton (July-November 2023) Cr Ogden (December 2023-June 2024)
Community Halls Community Asset Committee	Cr Burt
Loddon Campaspe Group of Councils	Cr Gillingham (Mayor-July-November 2023) Cr Stanton (Mayor-November 2023-June 2024)
Municipal Association of Victoria (MAV)	Cr Collier
Municipal Emergency Management Planning Committee (MEMPC)	Cr Link
Municipal Fire Management Planning Committee (MFMP)	Cr Link
Murray River Group of Councils (MRGC)	Cr Gillingham (Mayor-July-November 2023) Cr Stanton (Mayor-November 2023-June 2024)
Transport committee role, including Rail Freight Alliance and road transport	Cr Stanton (July-November 2023) Cr Link (December 2023-June 2024)
Rural Councils Victoria	Cr Smith
Timber Towns Victoria	Cr Smith

# Councillor Allowances and Expenses

## COUNCILLOR ALLOWANCES

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

For the purpose of these allowance limits, councils are divided into four categories based on the income and population of each council. Gannawarra Shire Council is classified as a Category 1 Council.

The Category 1 Councillor allowance from 1 July 2023 to 17 December 2023 was \$25,650 per annum, inclusive of any Superannuation Guarantee Contribution. This allowance increased to \$26,368 from 18 December 2023 to 30 June 2024, inclusive of any Superannuation Guarantee Contribution.

The Category 1 Deputy Mayoral allowance from 1 July 2023 to 17 December 2023 was \$39,746 per annum, inclusive of any Superannuation Guarantee Contribution. This allowance increased to \$40,819 from 18 December 2023 to 30 June 2024, inclusive of any Superannuation Guarantee Contribution.

The Category 1 Mayoral allowance from 1 July 2023 to 17 December 2023 was \$79,492 per annum, inclusive of any Superannuation Guarantee Contribution. This allowance increased to \$81,641 from 18 December 2023 to 30 June 2024, inclusive of any Superannuation Guarantee Contribution.

The Mayor, Deputy Mayor and Councillors have the option to be provided with internet access, a mobile telephone and a laptop. All Councillors have access to a computer and printer at Council's offices. The Mayor is also provided with a vehicle.

## COUNCILLOR EXPENSES

In accordance with the Act, a Council must:

- Reimburse a Councillor for out-of-pocket expenses the Council is satisfied are bona fide expenses; have been reasonably incurred in the performance of the role of Councillor; and are reasonably necessary for the Councillor to perform that role.
- Provide details of all such reimbursements to the Audit and Risk Committee.

- Adopt and maintain an expenses policy in relation to the reimbursement of out-of-pocket expenses for Councillors.

Council reviewed and endorsed *Policy No. 092 – Councillor Allowances and Support* on 28 June 2023.

Council also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each Councillor. The details of the expenses including reimbursement of expenses for each Councillor paid by Council for 2023/24 are set out as below:

	Conferences & Training Expenses	Travel Expenses	Car Mileage Expenses	IT & Communication Expenses	TOTAL
Cr. Charles Gillingham	1,146	1,284	3,832	300	6,561
Cr. Garner Smith	1,026	2,033	-	300	3,359
Cr. Jane Ogden	727	89	113	153	1,083
Cr. Keith Link	701	2,615	-	300	3,616
Cr. Kelvin Burt	701	-	-	300	1,001
Cr. Ross Stanton	6,136	1,053	9,880	300	17,369
Cr. Travis Collier	1,362	486	-	300	2,148
	<b>11,800</b>	<b>\$7,560</b>	<b>13,825</b>	<b>\$1,953</b>	<b>\$35,139</b>



## CODE OF CONDUCT

On 17 February 2021, Council reviewed and adopted *Policy No. 078 – Councillor Code of Conduct* in accordance with section 139(4) of the Act. The reviewed Councillor Code of Conduct includes four new mandatory standards of Council conduct (conduct standards) to provide greater clarity around the behaviour expected of Councillors and a consistent framework for handling complaints alleging misconduct under the Code.

The Code of Conduct documents Gannawarra Shire Councillors’ commitment to working together in the best interests of the people within the municipality and to discharging their responsibilities to the best of their skill and judgement.

## CONFLICT OF INTEREST

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires Councillors to act in the

public interest. When a council delegates its powers to a Council officer or a committee, the officer or committee must also act in the public interest.

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it.

Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standing agenda item for all Council meetings.

While the procedures vary depending on the role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflicts of interest.

During 2023/24, 14 Councillor conflicts of interest and one Officer conflict of interest were declared at a Council meeting.



ABOVE: Cr Charlie Gillingham (centre), pictured with Council Chief Executive Officer, Geoff Rollinson (left) and Cr Travis Collier (right) received a Municipal Association of Victoria Mayor Emeritus Award in October 2023 for serving three terms as Mayor.



# Our People

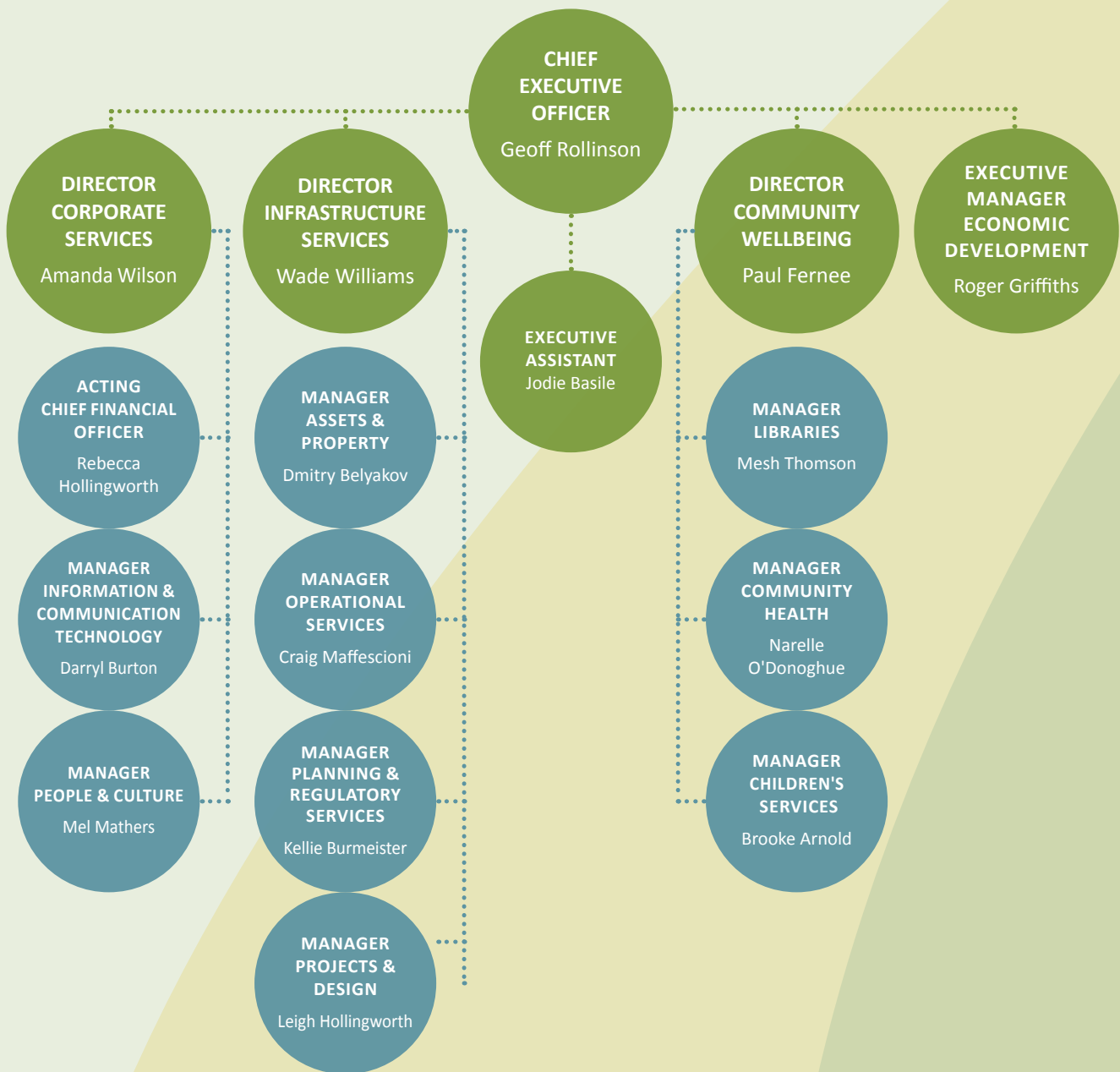
*Council staff play a pivotal role in maintaining assets and providing services to Gannawarra Shire residents*

# Organisational Structure

Council has four directorates reporting to the Chief Executive Officer - Corporate Services; Community Wellbeing; Economic Development; and Infrastructure and Development. Each of these directorates is made up of individual units, each led by a senior officer.

The Chief Executive Officer is directly accountable to the Mayor and Councillors, who are elected by Gannawarra Shire ratepayers.

## ORGANISATIONAL STRUCTURE – AS OF 30 JUNE 2024



# Executive Leadership Team

## **GEOFF ROLLINSON** *Chief Executive Officer*

Council's former Director Infrastructure and Development, Geoff Rollinson was appointed Council Chief Executive Officer on 21 December 2022.

Geoff's earliest qualifications and experience are in agriculture. He gained extensive experience and knowledge in Local Government when working with both the former Borough and Shire of Kerang and

then the Gannawarra Shire upon amalgamation in 1995.

He has a Diploma of Civil Engineering and held the positions of Works Engineer and Manager of Operational Services with Gannawarra Shire from 1995 until he started as the Director Infrastructure and Development in 2011.

**Areas of responsibility:**

*Council Planning and Performance;  
Councillor Support.*



## **AMANDA WILSON** *Director Corporate Services*

Amanda Wilson joined Council in November 2023, having previously worked in local government for ten years in both Victoria and New South Wales. Prior to local government, Amanda worked in private enterprise and the not-for-profit sector.

Amanda has held diverse roles including financial management,

human resources, change management, governance and risk. Amanda has qualifications in accounting, business, human resources and work health and safety.

**Areas of responsibility:**

*Finance; Rates; Procurement;  
Governance; Risk; Occupational  
Health and Safety; Human  
Resources; Payroll; Records  
Management; Customer Service;  
Information Technology.*



## **WADE WILLIAMS** *Director Infrastructure and Development*

A career professional in the Civil & Built environment with over nine years of professional experience managing complex projects and teams in the civil industry, Wade joined Gannawarra Shire Council in 2018, working in and leading the Engineering team as the Manager of Projects & Design.

Wade commenced in the role of Acting Director Infrastructure & Development in early 2023,

and was appointed Director Infrastructure and Development in September 2023.

Wade holds qualifications in Building Surveying, Professional Certificate in Infrastructure Financial Management, and a Post Graduate Certificate in Project Management.

**Areas of responsibility:**

*Major Projects; Operational Services;  
Engineering; Waste Management;  
Landfill and Transfer Stations; Local  
Laws; Flood and Fire Management;  
Building; Planning; Aquatic Facilities;  
Climate Change Adaptation.*



**PAUL FERNEE**  
*Director Community Wellbeing*

Appointed to the Director Community Wellbeing role in September 2023, Paul was Acting Director Community Wellbeing at Gannawarra Shire Council from July 2022 after commencing with Council in late 2019 as Manager Community Engagement.

Paul’s career in Local Government has mostly been spent in rural Victorian communities, leading a variety of services including Infrastructure,

Community Development and Sport and Recreation.

Paul has a strong focus on personal and professional development having achieved a Master of Business (Sport Management); Bachelor of Exercise Science; and a Graduate Diploma in Education.

**Areas of responsibility:**  
*Maternal Child Health; Community Health; Children and Youth Services; Immunisation; Libraries; Arts and Culture; Environmental Health; Community Engagement and Communications.*



**ROGER GRIFFITHS**  
*Executive Manager Economic Development*

Roger has over 30 years of experience working in the development sector, specialising in agricultural projects, residential and industrial developments, energy and mining and tourism related projects.

Roger has worked with Gannawarra Shire Council for the past 24 years, and facilitated the development of the Gannawarra Solar Farm - the largest integrated solar and battery facility in Australia when it was constructed.

Roger has initiated much of the strategic focus for the Gannawarra Shire, resulting in a diverse and

growing agricultural sector thanks to medicinal cannabis, free range egg farms and viticulture projects. He has guided the growth of Kerang’s Tate Drive Industrial Estate and developed a prolific branding profile for the Gannawarra. Under his watch, the economy has undergone significant diversity, resulting in population growth.

Roger has interests in outdoor nature-based activities, boating, music and wine making and believes in 10 years the Gannawarra will be one of the strongest rural councils in Victoria.

**Areas of responsibility:**  
*Economic Development.*



**MAJOR CHANGES**

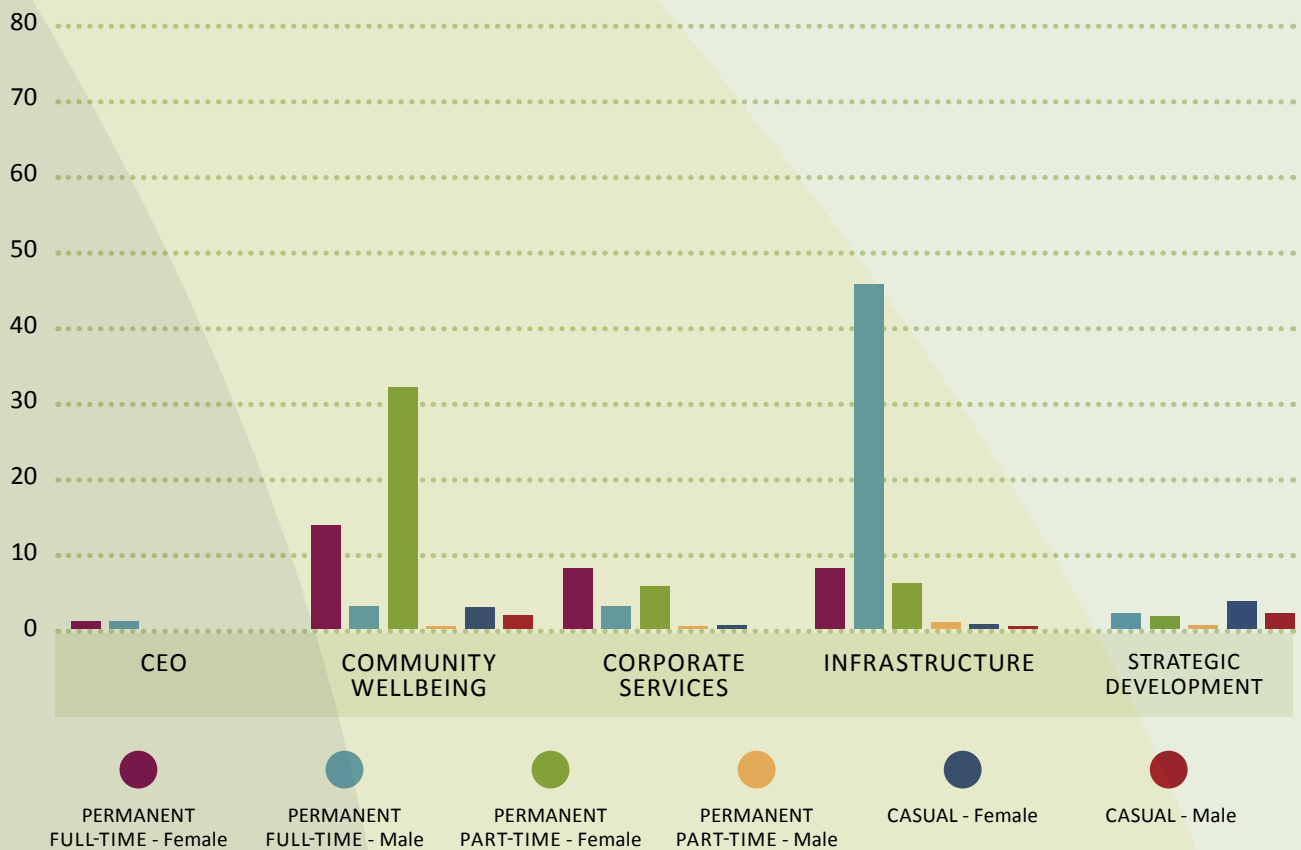
- Wade Williams was appointed Director Infrastructure and Development in September 2023 after holding the position in an acting capacity since January 2023.
- Paul Fernee was appointed Director Community Wellbeing in September 2023 after holding the position in an acting capacity since July 2022.
- Amanda Wilson was appointed Director Corporate Services in November 2023 following the retirement of former Director Corporate Services, Phil Higgins.
- Council ceased providing Aged and Disability services to residents in October 2023.
- A restructure of Council’s Corporate Services team occurred in April 2024.
- A restructure of Council’s infrastructure & Development team occurred in June 2024.

# Our Workplace

Below is a summary of full-time equivalent (FTE) Council staff by organisation structure, employment type and gender.

## FTE BY GENDER, DEPARTMENT – AS OF 30 JUNE 2024

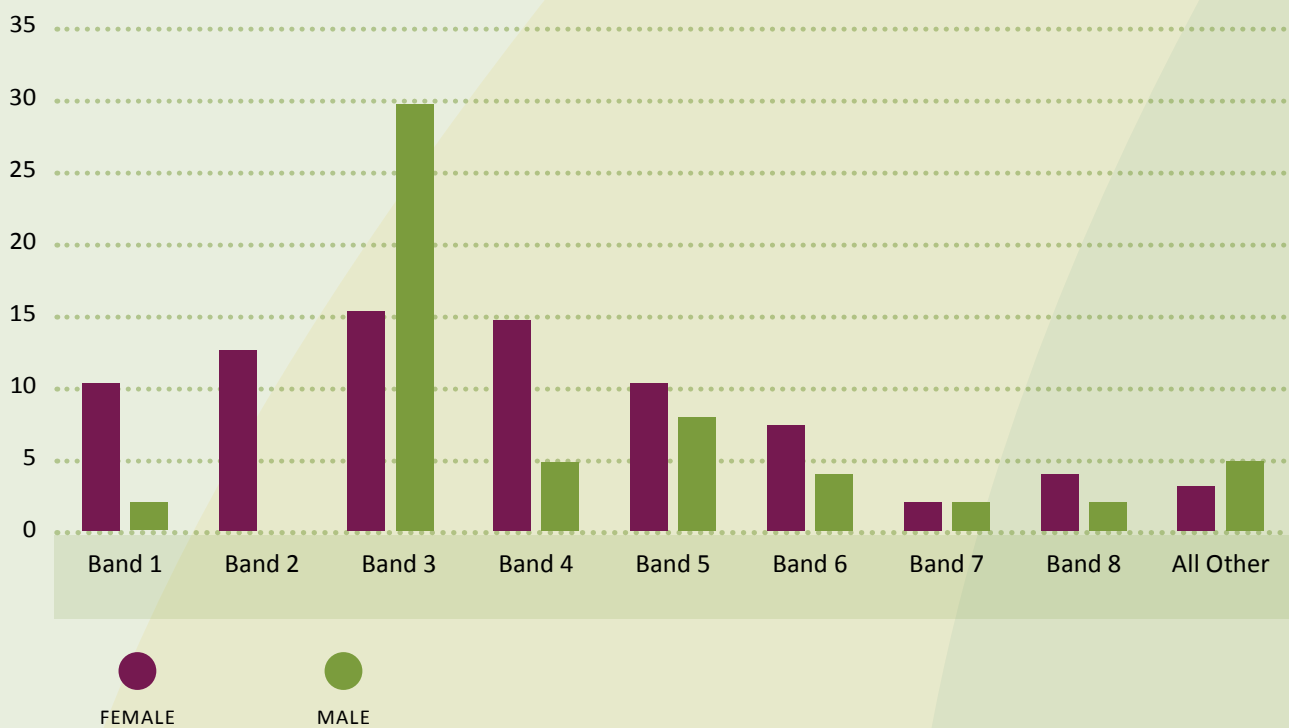
EMPLOYMENT TYPE	GENDER	CEO	COMMUNITY WELLBEING	CORPORATE SERVICES	INFRASTRUCTURE	ECONOMIC DEVELOPMENT	TOTAL
Permanent Full-Time	Female	1.00	13.58	8.00	8.00	0.00	30.58
Permanent Full-Time	Male	1.00	3.00	3.00	46.00	2.00	55.00
Permanent Part-Time	Female	0.00	31.99	6.24	5.99	1.68	45.90
Permanent Part-Time	Male	0.00	0.21	0.21	0.08	0.00	0.50
Casual	Female	0.00	2.74	0.37	0.59	0.00	3.70
Casual	Male	0.00	1.84	0.00	0.10	0.00	1.94
<b>Total</b>		<b>2.00</b>	<b>53.36</b>	<b>17.82</b>	<b>60.76</b>	<b>3.68</b>	<b>138</b>



Below is a summary of the number of full-time equivalent (FTE) staff categorised by employment classification and gender.

**FTE BY BAND LEVEL, GENDER – AS OF 30 JUNE 2024**

	FEMALE	MALE	TOTAL FTE
Band 1	10.38	2.13	12.51
Band 2	12.46	0	12.46
Band 3	15.68	29.21	44.89
Band 4	14.93	5	19.93
Band 5	10.39	8	18.39
Band 6	7.32	4	11.32
Band 7	2	2	4
Band 8	4	2.1	6.1
All Other	3	5	8
<b>Total</b>	<b>80.16</b>	<b>57.44</b>	<b>137.6</b>



## ENTERPRISE BARGAINING AGREEMENT

In December 2022 Council's Enterprise Bargaining Agreement was approved by the Fair Work Commission. This agreement sets staff pay and conditions for the next three years.

## PROFESSIONAL DEVELOPMENT

Council's workforce plays a vital role in ensuring that Council meets current and future business needs.

Council is committed to continually developing and improving the skills and capacity of its staff by providing access to a range of professional development opportunities.

Staff undertook compliance training throughout 2023/24, with leadership skills across the organisation enhanced thanks to targeted training in the areas of recruitment and workplace safety.

Staff maintained and expanded their technical skills through a variety of online webinars and forums relevant to their fields of expertise.

## TRAINEESHIP AND WORK EXPERIENCE

Council supports pathways for local students by providing work experience and traineeship opportunities.

Council's work experience program allows for students from across the municipality to experience working in a variety of Council departments. This allows young people to see the many career opportunities available in local government and to also increase awareness of Council's operations.

## EQUAL EMPLOYMENT OPPORTUNITY PROGRAM

Council is committed to the principles of equal employment opportunity and will ensure that all workplace employment matters reflect this.

Supported by various policies, new staff inductions and training, Council ensures that the work environment is respectful and free from discrimination, harassment and bullying.

## GENDER EQUALITY ACTION PLAN

As part of the *Gender Equality Act 2020*, Council has an obligation to promote gender equality, with Council's *Gender Equality Action Plan 2021-2025* underpinning this obligation.

Developed following communication and consultation with management, employees, Councillors and staff union representatives, the action plan includes the results of a workplace gender audit and strategies and measures for promoting gender equality in the workplace.

The action plan has two key strategies:

- To improve our understanding of the gender and diversity profile of our workforce; and
- To raise awareness of gender equality and intersectional gender inequality.

## WORKFORCE PLAN

As part of the *Local Government Act 2020*, Council is required to develop a workforce plan which describes Council's organisational structure, specifies projected staffing requirements for a period of at least four years, and sets out measures to seek and ensure gender equality, diversity and inclusiveness.

Adopted in December 2021, Council's *Workforce Plan 2021-2025* was developed in line with the *Growing Gannawarra – 2021-2025 Council Plan* objectives and, along with Council's *Gender Equality Action Plan*, will guide Council's human resource practices for the next four years.





Health and safety within our workforce is our number one priority, as it contributes to making Gannawarra a workplace of choice; a workplace where our people have a strong connection and involvement; and a place where our staff enjoy coming to work each day.

We strive to foster a safety culture that supports an incident and injury-free workplace for all employees, volunteers, contractors and visitors.

Council's Occupational Health and Safety Committee meets regularly and continues to work to make the organisation a safe and healthy place for all staff. Our committee, including staff health and safety representatives, receive regular refresher training and safety updates.

Accident and incident reporting is a standing agenda item at Management Team meetings, with data regularly reported to Council's Audit and Risk Committee in accordance with Council's risk framework.

Council continued its proactive approach to encourage Council staff to protect themselves and others from influenza. Council provides free vaccination against influenza to its workforce on an annual basis, with 50 per cent of staff, including casual employees, taking the opportunity to be immunised against influenza in 2023/24.

Council continues its commitment to becoming recognised under the Victorian Healthy Workplaces Achievement Program. This Statewide health promotion program encourages best practice in workplaces around Mental Health and Wellbeing, Physical Activity, Smoking, Healthy Eating, and Alcohol and Other Drugs. Council has received recognition in four out of the five priority areas.

The following initiatives took place in support of the Healthy Workplaces Achievement Program during 2023/24:

- Consistent use of the 5 Ways to Wellbeing to promote good Mental Health and Wellbeing across the organisation.
- Promotion of R U OK? Day in September 2023 and providing practical strategies for staff to have conversations when someone says they are not okay.
- Participation in Gannawarra Goes Orange Day in November 2023 to raise awareness about family violence.
- Participation in the Victoria Against Violence 16 Days of Activism campaign in December 2023 across all worksites.
- 22 managers and emerging leaders participated in a leadership and resilience workshop with Beyondblue Ambassador, Brad McEwan, in February 2024.
- Council hosted an International Women's Day event in March 2024.
- Male staff participated in a mental health and wellness session with Jeremy Forbes from the HALT (Hope Assistance Local Tradies) Australia in March 2024.
- IDAHOBIT Day events were held across worksites in May 2024.

*ABOVE: Staff promoted R U OK? Day in September 2023 by highlighting practical strategies for staff to have conversations when someone says they are not okay.*



# Our Performance

*Council's actions to support residents and grow the Gannawarra are guided by the Growing Gannawarra – 2021-2025 Council Plan.*

# Planning and Accountability Framework

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

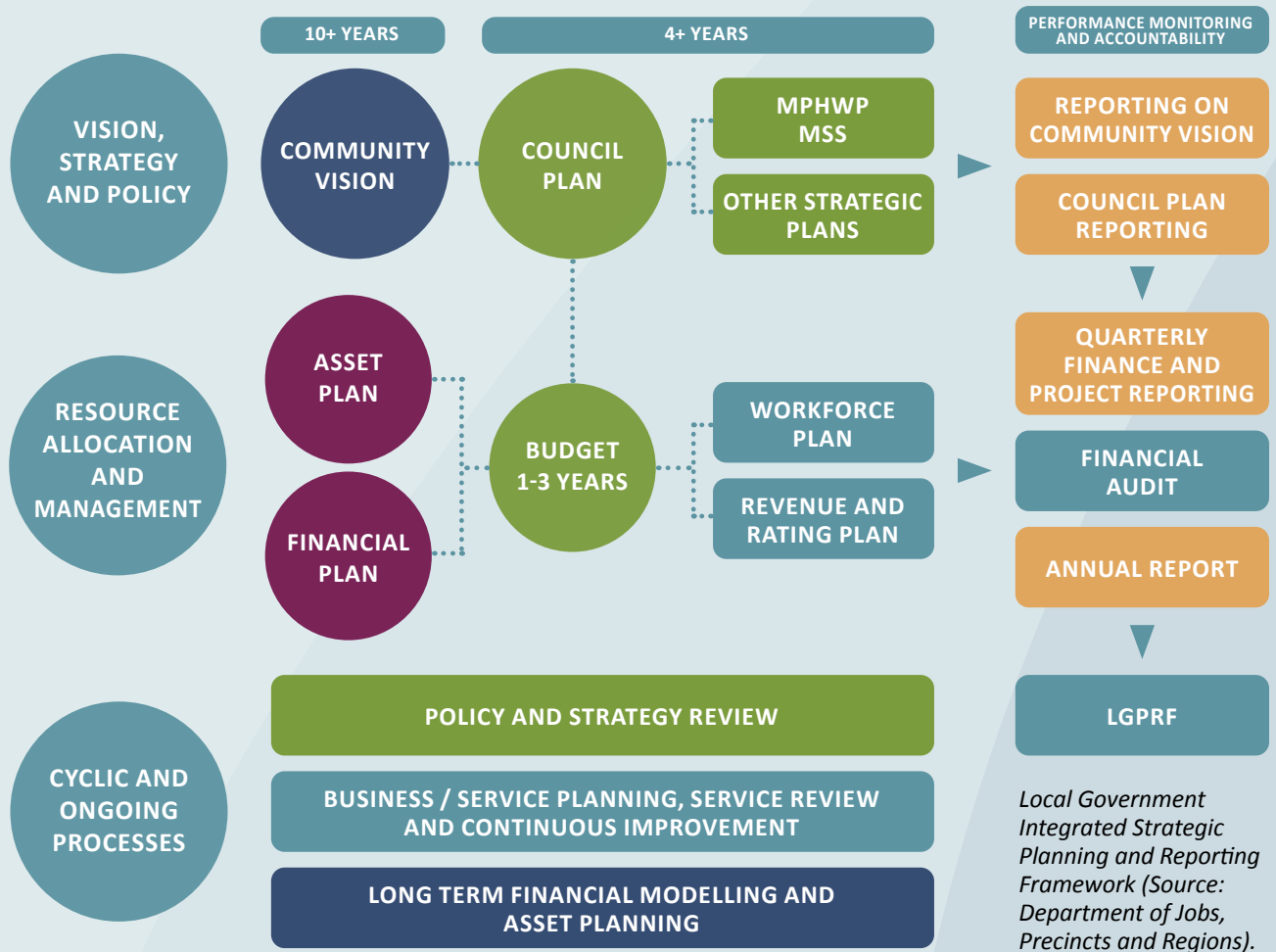
- A Community Vision (for at least the next 10 financial years);
- A Council Plan (for at least the next 4 financial years);
- A Financial Plan (for at least the next 10 financial years);
- An Asset Plan (for at least the next 10 financial years);
- A Revenue and Rating Plan (for at least the next 4 financial years);
- An Annual Budget (for each financial year and the subsequent 3 financial years);

- A Quarterly Budget Report;
- An Annual Report (for each financial year); and
- Financial Policies.

The Act also requires councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least 4 years).

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback.

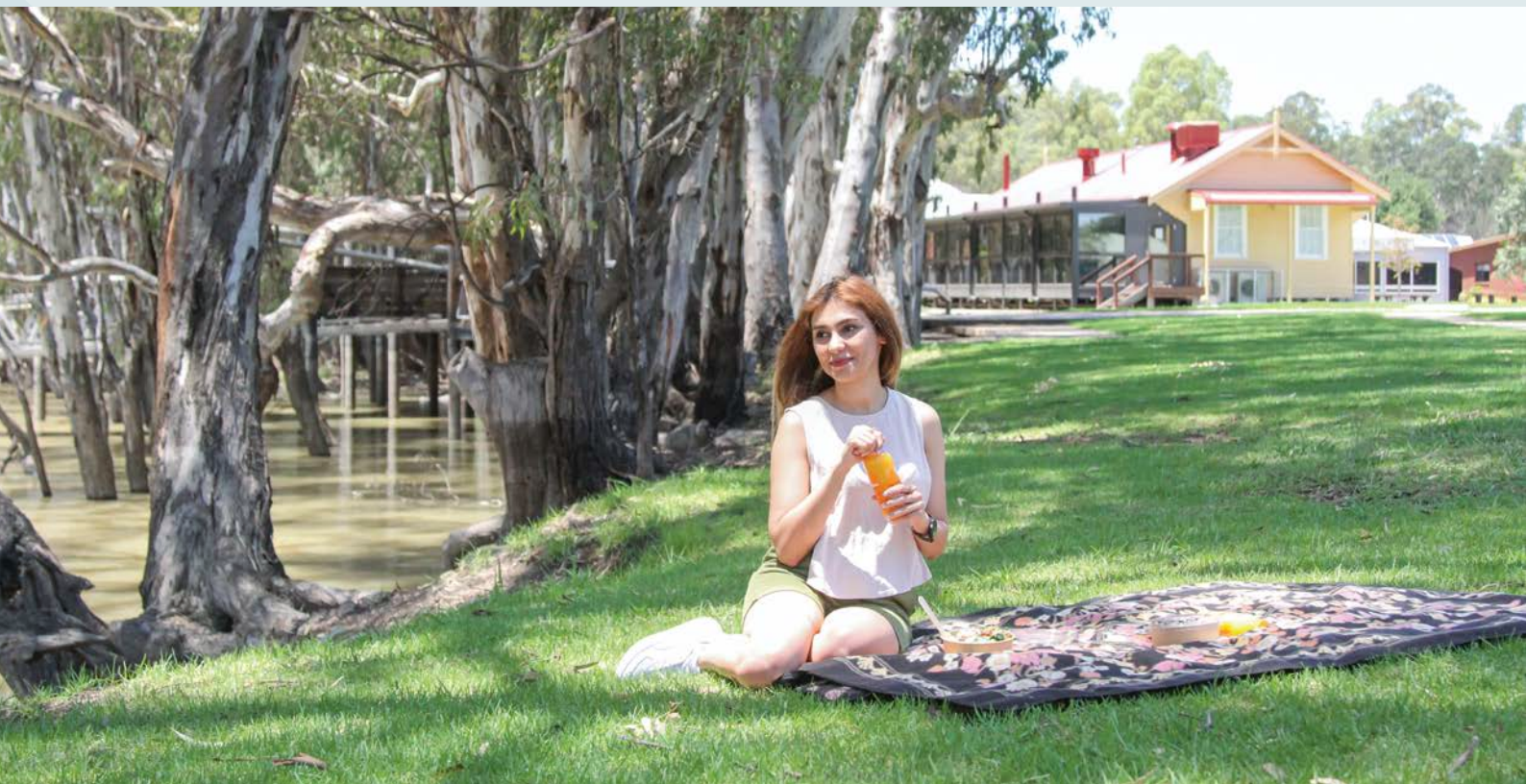


*Local Government Integrated Strategic Planning and Reporting Framework (Source: Department of Jobs, Precincts and Regions).*

MPHWP – Municipal Public Health and Wellbeing Plan    MSS - Municipal Strategic Statement  
LGPRF – Local Government Performance Reporting Framework

# Growing Gannawarra 2021-2025 Council Plan

## Year 3 Action Plan Outcomes



## 2021-2025 COUNCIL PLAN YEAR 3 ACTION PLAN OUTCOMES

The *Growing Gannawarra 2021-2025 Council Plan* identifies three priority areas, each featuring a set of strategic priorities and success measures.

The three priority areas are:

### Liveability

Enhance the wellbeing and liveability of the Gannawarra through creative infrastructure and services.

### Growth

Grow the Gannawarra through a diverse and broad economy.

### Sustainability

Achieve long-term financial and environmental sustainability.

## ASSESSING OUR PERFORMANCE

Council's performance for the 2023/24 year has been reported against each strategic objective outlined in the *Growing Gannawarra 2021-2025 Council Plan* to demonstrate how Council is performing in achieving the Council Plan's goals.

Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the *Growing Gannawarra 2021-2025 Council Plan*, which are supported by an annual Action Plan for each of these three priority areas.
- Progress in relation to the major initiatives identified in the 2023/24 Gannawarra Shire Council Budget, which align with actions listed in the *Growing Gannawarra 2021-2025 Council Plan* annual Action Plan.
- Services funded in the 2023/24 Gannawarra Shire Council Budget and the persons or sections of the community who are provided those services.

For Results against the prescribed service performance indicators and measures, please refer to the Local Government Performance Reporting Framework section of this Annual Report.

# Liveability

Enhance the wellbeing and liveability of the Gannawarra through creative infrastructure and services.

## Strategic Priority 1.

Improve the health, safety and wellbeing of our community through partnerships, services and programs.

Action	Measure	Status	Comments
Support the community’s recovery from the 2022 floods	Partner with agencies to support recovery efforts following the 2022 floods	Complete	Council has successfully partnered with agencies as part of the Gannawarra Community Resilience Committee, in alignment with the Gannawarra Flood Recovery Plan to deliver hundreds of programs and activities, with further projects to continue into 2025.
Implement Gannawarra Free from Family Violence Action Plan 2023-2024	Actions within Gannawarra Free from Family Violence Action Plan 2023-2024 implemented	Complete	Council held a successful Gannawarra Goes Orange campaign in November 2023, partnering with health services, Victoria Police, Rotary Club of Kerang and Mallee & District Aboriginal Services.
Continue to implement the Gannawarra Local Agency Meeting (GLAM) Action Plan 2021- 2025 including the priorities of improving mental wellbeing (through reconciliation and resilience), working towards gender equality and preventing family violence, and tackling climate change and its impact on health and wellbeing	GLAM Action Plan number of initiatives achieved	Complete	Successful partnership projects completed with particular focus on reducing Family Violence (16 Days of Activism), IDAHOBIT activities, Reconciliation Week, Men’s Health and Flood Recovery. Support through Gannawarra Community Resilience Committee has also been successful in building local capacity.
Adopt the Gannawarra Reconciliation Action Plan in partnership with the Gannawarra Local Agency Meeting (GLAM) and Kerang Elders Group	Gannawarra Reconciliation Action Plan adopted	In progress	Final version of the Reconciliation Action Plan is being finalised for review by Council.
Partner to deliver the Buloke Loddon Gannawarra Population Health Implementation Plan including preventative measures to improve the health priority areas of heart and respiratory health, diabetes, mental health and oral health	Number of actions from the Buloke Loddon Gannawarra Population Health Implementation Plan achieved	Complete	Council partnered with Bendigo Health Public Health Unit and Northern District Community Health in improving healthy food systems and mental health outcomes.
Review Council’s Onsite Wastewater Management Plan	Review Wastewater Management Plan	Complete	<i>Draft Wastewater Management Plan</i> was presented for community engagement April-May 2024. The final version will be presented to Council for adoption in July 2024.

## Strategic Priority 2.

Build unique transformational infrastructure that enhances liveability and passive and active recreation.

Action	Measure	Status	Comments
Development of Quambatook Weir Pool and Walking Tracks	Weir Pool and walking tracks completed	In progress	Environmental water management and native vegetation approval process underway.
Development of conceptual designs for Kerang and Cohuna aquatic facilities	Conceptual designs for Kerang and Cohuna aquatic designs developed	In progress	Tender process underway. Council will seek further funding to facilitate the development of conceptual designs.
Deliver the Kerang CBD development - Stage 3 and 4	Kerang CBD Development – Stage 3 and 4 commenced	In progress	Stage 3 completed by 30 June 2024. Stage 4 to be completed by end of 2024.
Planning of the Kerang-Koondrook Rail Trail	Conceptual designs for Kerang-Koondrook Rail Trail completed	Complete	Conceptual designs complete. Development of planning designs underway.

## Strategic Priority 3.

Construct a regional community wellbeing centre.

Action	Measure	Status	Comments
Further development of <i>The Glasshouse @ the Gannawarra</i> designs	Glasshouse designs completed and construction underway	Complete	Project tender awarded March 2024, with preliminary works commenced May 2024.

## Strategic Priority 4.

Respond to key community needs through innovative, commercially focused services including aged care and early childhood services.

Action	Measure	Status	Comments
Development of municipal-wide community plans	Development of municipal-wide community plans	Complete	Community plans have been completed for Council's six rural communities through funding provided from the Centre for Farmer's Health.

## Strategic Services.

The strategic services that contribute to this strategic objective are:

Strategic Service	Actual \$,000	Budget \$,000	Variance \$,000
<b>Bridges</b> This service conducts ongoing maintenance of Council's bridge network.	508	352	(156)
<b>Business Undertakings</b> Business undertakings include Council's responsibility for the provision and maintenance of a limited number of elderly person's units. This area also includes private works undertaken by Council at the request of others.	120	113	(7)
<b>Children's Services</b> This service provides family oriented support services including pre-schools, long day care, maternal and child health, youth services and development, immunisation and family day care.	(82)	17	99
<b>Community Care</b> This service provides a range of services for the aged and disabled including home delivered meals, personal care, transport, home maintenance, housing support and senior citizen clubs. This service also provides food safety and public and community health and safety.	581	118	(463)
<b>Community Engagement</b> This service is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders, on behalf of Council.	355	437	81
<b>Community Facilities</b> This service is responsible for the maintenance and management of Council's building and properties including public halls and community amenities.	940	809	(131)
<b>Drainage</b> This service conducts ongoing maintenance of Council's drainage network.	597	480	(117)
<b>Events</b> Council's arts and culture program investigates opportunities to capture the economic value of local events and ensures a link between the community and Council.	13	104	91
<b>Fire Prevention</b> Fire prevention includes the implementation of Council's fire prevention policy along with maintaining strategic fire breaks. Council also has responsibilities in the replacement of fire plugs.	38	18	(20)

## Strategic Services.

The strategic services that contribute to this strategic objective are:

Strategic Service	Actual \$,000	Budget \$,000	Variance \$,000
<p><b>Flood Response and Emergency Works</b> Council's response to the 2022 floods. Council received \$1.5 million in 2022/23 as part of the State Government's efforts to support flood affected councils through its Council Flood Support Fund.</p>	617	0	(617)
<p><b>Footpath, Kerb and Channel</b> This service conducts ongoing maintenance of Council's footpath, kerb and channel network.</p>	666	611	(55)
<p><b>Library</b> This service provides public library services across the municipality and provides customer focused service that caters for cultural, educational and recreational needs of residents and provides a focal point where they can meet, relax and enjoy the services and facilities offered.</p>	615	633	18
<p><b>Local Laws</b> This service maintains and improves the health and safety of people, animals and the environment by providing services including dog and cat collection, lost and found, pound service, registration and administration service and after-hours emergency service. It also provides education, regulation and enforcement of local laws and relevant State legislation.</p>	274	309	35
<p><b>Pest Control</b> Council is responsible for undertaking an arbovirus eradication program each year.</p>	49	(1)	(49)
<p><b>Recreation Reserves</b> This service provides maintenance and support of municipal recreation facilities including recreational reserves and parks and gardens.</p>	78	(363)	(441)
<p><b>Roads</b> This service conducts ongoing maintenance of Council's vast road network.</p>	4,887	(22,933)	(27,819)
<p><b>Swimming Areas</b> This service provides maintenance and operation of Council's swimming areas and, when require to, undertake projects in relation to boating safety.</p>	787	750	(37)
<p><b>Transport Connections</b> This service includes responsibility for the maintenance of the Kerang weighbridge, Kerang Aerodrome and Kerang train station.</p>	88	102	14



# Growth

Grow the Gannawarra through a diverse and broad economy.

## Strategic Priority 1.

Facilitate infrastructure, programs and policies that support economic development and productivity, whilst considering our natural environment.

Action	Measure	Status	Comments
Continue to implement adopted Waterfront Masterplans	Kangaroo Lake North End Jetty works completed	Complete	Kangaroo Lake North End jetty works completed July 2023.
Purchase of additional industrial land in Kerang to address growth demand	Purchase of additional land completed	Complete	A parcel of land has been purchased for a new industrial estate in Kerang.

## Strategic Priority 2.

Facilitate the implementation of new energy infrastructure and energy projects.

Action	Measure	Status	Comments
Continue to advocate for delivery of VNI-West (KerangLink)	AEMO confirms final route for VNI-West	In progress	Regular meetings are held with Transmission Company Victoria to provide feedback on the final route for VNI West. Route to be announced in the second half of 2024.
Facilitate new energy projects in Gannawarra	Number of new or planned energy projects facilitated	In progress	Staff continue to work with energy companies on wind, solar and battery projects across the Gannawarra Shire.

## Strategic Priority 3.

Advocate for improvements in digital connectivity and services.

Action	Measure	Status	Comments
Support upgrades to connectivity in smaller townships	Implementation of signal boosters in poorly connected townships as part of the flood recovery process	Complete	Signal boosters have been approved for installation in many of the smaller communities with poor phone service.

## Strategic Priority 4.

Support the creation of destinations in the Gannawarra to attract visitors to our region.

Action	Measure	Status	Comments
Implement relevant strategies that support destination development	Number of actions implemented from Tourism Strategy, Economic Development Strategy and Retail Strategy	Complete	Strategies are being implemented along with advocacy to improve infrastructure aimed at creating destinations. Koondrook waterfront and Cohuna waterfront projects are successful examples.

## Strategic Priority 5.

Continue to support existing, and facilitate diversification of agriculture to improve regional productivity through sustainable planning.

Action	Measure	Status	Comments
Continue to facilitate new industry projects which diversify agriculture	Number of new industry projects developed to diversify agriculture	Complete	New agricultural projects are being implemented, including beef feedlotting, free range poultry and dairy feed barns.
Projects and technology that enhance local productivity in agriculture	New projects and technology identified	Complete	New agricultural projects are being implemented, including beef feedlotting, free range poultry and dairy feed barns.

## Strategic Priority 6.

Support growth through land rezoning for future residential development opportunities.

Action	Measure	Status	Comments
Review the Gannawarra Planning Scheme	Submit the review of the Gannawarra Planning Scheme to the Minister for Planning	In progress	Planning Scheme Review report has been drafted and will be presented to Council for adoption in the near future.
Adoption of the <i>Gannawarra Urban Growth Strategy</i>	Strategy adopted by Council	Complete	The <i>Gannawarra Urban Growth strategy</i> has been developed and is being used to drive new housing projects across the Gannawarra.

## Strategic Services

The strategic services that contribute to this strategic objective are:

Strategic Service	Actual \$,000	Budget \$,000	Variance \$,000
<b>Economic Development</b> This service assists Council to facilitate an environment that is conducive to a sustainable and developing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	325	344	19
<b>Planning and Building</b> This service processes all planning and statutory building applications, provides advice and makes decisions about development proposals which require a planning permit, as well as preparing policy documents that shape the future of the Council.	279	316	37
<b>Tourism</b> This service facilitates and encourages tourism development and opportunities to draw visitors to the municipality. The tourism program includes the Gateway to Gannawarra Visitor Centre, caravan parks and signage.	377	526	148

# Sustainability

Achieve long-term financial and environmental sustainability.

## Strategic Priority 1.

Generate additional revenue through new energy infrastructure and commercially viable services.

Action	Measure	Status	Comments
Support to develop Payment in Lieu of Rates (PiLoR) certified energy farms across Gannawarra	Increased income from PiLoR	Complete	PiLoR revenue continues to increase and will significantly increase should planned energy projects eventuate.
Active pursuit of grants to assist in delivery of Council's capital and operational service delivery	Number of grants applied for versus successful grants	Complete	Council applied for 10 grants during 2023/24 - three of which were successful. An outcome on three others is still to be determined.
Further investigation into developing microgrids at Kerang Transfer Station and Kerang Aerodrome to provide alternate renewable energy options for residents	Study completed	In progress	Expressions of interest for interested parties to conduct investigation completed and awarded. Studies are underway.

## Strategic Priority 2.

Carefully monitor expenditure to ensure value for money and monitor the long term financial plan to maintain financial sustainability.

Action	Measure	Status	Comments
Continue Rural Transformation Fund Asset Management software partnership project with Swan Hill Rural City Council and Buloke Shire Council	Project commenced	In progress	Project has commenced but is going through rescoping. Council is sourcing a consultant for additional procurement support work. The current planned timing for completion of project tendering phase is the end of November 2024.
Adopt Asset Management Sub Plans and Asset Management Strategy	Asset Management Plan and Asset Management Strategy adopted	In progress	Project has commenced. Revaluations are currently being completed and once approved / validated they will provide the data for the asset plan and sub-plans to be established.

## Strategic Priority 3.

Be a creative employer of choice through our adherence to good governance and our inclusive culture.

Action	Measure	Status	Comments
Review and implement changes to Gender Equality Action Plan	Review Gender Equality Action Plan and implement changes to comply with the Mental Health and Wellbeing Act 2022 and Fair Work Act 2009	In progress	Gender Equality Action Plan in process of review to ensure adherence to changes to legislative requirements.
Development of Children's Services Workforce Plan	Children's Services Workforce Plan completed	Complete	Children's Services Workforce Plan completed June 2024.

## Strategic Priority 4.

Support community resilience through climate adaptation, clean energy, environmental sustainability and waste management programs.

Action	Measure	Status	Comments
Continue to work with regional groups on the rollout of the Food Organics, Garden Organics (FOGO) system to reduce waste to landfill	FOGO rollout plan developed in line with the Regional Plan	In progress	Rollout to be guided by updated Waste Management Strategy, which is to be developed in 2024/25.
Review alternative options for Council's fleet vehicles (e.g incorporating hybrid/ electric vehicles)	Review of incorporating alternative vehicles into Council's operations completed	Complete	Review of Council's fleet vehicles undertaken.
Implement Council's <i>Climate Change Adaptation and Mitigation Plan</i> , which considers impacts on health and wellbeing	Implement initiatives outlined in <i>Climate Change Adaptation and Mitigation Plan</i>	Complete	Initiatives relating to municipal emergency management, renewable energy adaptation and expansion of electric small plant fleet implemented.
Review Council's <i>Waste Management Strategy</i>	<i>Waste Management Strategy</i> reviewed	In progress	Review underway. Consultants engaged to develop updated version of Waste Management Strategy, which is to be presented to Council in 2024/25.

## Strategic Services

The strategic services that contribute to this strategic objective are:

Strategic Service	Actual \$,000	Budget \$,000	Variance \$,000
<b>Council</b> The governing body to work together with our community to capitalise on our natural assets, support our business and agricultural sector and deliver quality services to our community.	442	489	47
<b>Environment Protection</b> This service includes programs for the eradication of noxious weeds, tree maintenance and planting.	142	142	0
<b>Executive</b> This service provides organisational policy and leadership support in the areas of advocacy, continuous improvement, corporate planning, performance measurement, delivery and reporting.	1,264	1,339	135
<b>Governance</b> This service includes support services in the area of finance, records management, customer services, human resources and several governance functions such as risk and compliance. Human resources develops and implements strategies, policies and procedures for the provision of human resources, risk management and insurances, customer service, records management and media and internal communications.	2,558	2,213	(345)
<b>Information Technology</b> This service provides, supports and maintains reliable and cost effective computer systems and communication facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way.	982	909	(73)
<b>Waste Management</b> This service provides kerbside collection of garbage and waste from households and commercial properties and operating costs of transfer stations and landfill.	2,183	2,571	388

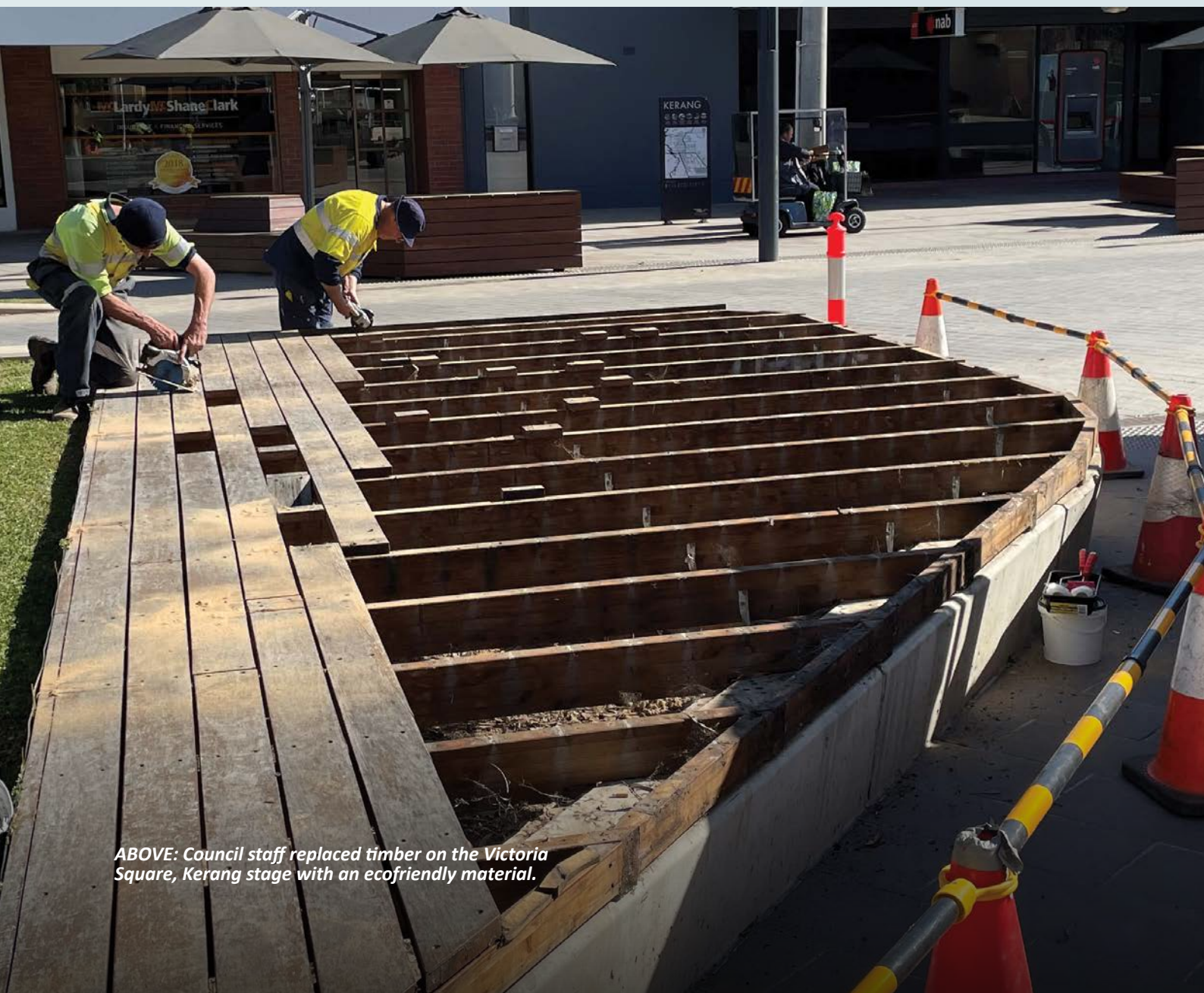
# Local Government Performance Reporting Framework

## WHAT IS THE LOCAL GOVERNMENT PERFORMANCE REPORTING FRAMEWORK?

The Local Government Performance Reporting Framework is a mandatory system of performance reporting for all Victorian councils. It ensures that councils are measuring and reporting on their performance in a consistent way to promote

transparency and accountability in the local government sector.

The framework is made up of various measures from a range of service areas, including roads, planning, animal management and waste. It is complemented by a Governance and Management checklist of 24 items, which shows the policies, plans and procedures in place at each council. Together, they build a comprehensive picture of council performance.



*ABOVE: Council staff replaced timber on the Victoria Square, Kerang stage with an ecofriendly material.*



## ANIMAL MANAGEMENT

Provision of animal management and responsible pet ownership services to the community including monitoring, registration, enforcement and education.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations and Comments
<b>Timeliness</b>					
<i>Time taken to action animal management requests</i>	2.14	2.96	1.96	1.54	Council Local Laws Officers continue to respond to animal management requests in a timely manner. The average response time is less than 2 days, which shows the team's commitment to helping the community.
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]					
<b>Service Standard</b>					
<i>Animals reclaimed</i>	26.40%	29.85%	25.18%	34.10%	A total of 217 animals were collected by Council offices in 2023/24. Of these animals, 128 were rehomed and 74 were released.
[Number of animals reclaimed / Number of animals collected] x100					
<i>Animals rehomed</i>	79.20%	70.15%	40.07%	89.51%	A total of 217 animals were collected by Council offices in 2023/24. Of these animals, 128 were rehomed and 74 were released.
[Number of animals rehomed / Number of animals collected] x100					
<b>Service Cost</b>					
<i>Cost of animal management service per population</i>	\$9.54	\$10.26	\$8.71	\$7.75	The cost of animal services was reduced significantly due to staff vacancies and not backfilling positions with consultants.
[Direct cost of the animal management service / Number of registered animals]					
<b>Health and Safety</b>					
<i>Animal management prosecutions</i>	0.00%	0.00%	0.00%	0.00%	There were no animal management prosecutions in 2023/24.
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100					



## AQUATIC FACILITIES

Provision of indoor and outdoor aquatic facilities to the community and visitors for wellbeing, water safety, sport and recreation.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations and Comments
<b>Service Standard</b>					
<i>Health inspections of aquatic facilities</i>	1.00	1.00	1.00	1.00	Council's authorised officers conducted an annual inspection and water sampling at each of of the three Council managed aquatic facilities.
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
<b>Utilisation</b>					
<i>Utilisation of aquatic facilities</i>	3.27	3.03	3.59	3.70	The past 12 months saw a significant increase in the use of the indoor exercise pool in Kerang, whilst a decrease was seen in the utilisation of Council's seasonal pools.
[Number of visits to aquatic facilities / Municipal population]					
<b>Service cost</b>					
<i>Cost of aquatic facilities</i>	\$12.31	\$17.01	\$11.36	\$12.91	A decrease in attendance in the outdoor pools, alongside continued escalation in costs to deliver aquatic services, particularly maintenance of aging outdoor pools, has seen an increase in cost per visit of aquatic facilities.
[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]					



## FOOD SAFETY

Provision of food safety services to the community including registrations, education, monitoring, inspections and compliance.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations and Comments
<b>Timeliness</b>					
<i>Time taken to action food complaints</i>	1.00	1.00	1.00	1.00	All complaints received relating to food safety where actioned by Council's authorised officers within one day of the complaint being received.
[Number of days between receipt and first response action for all food complaints / Number of food complaints]					
<b>Service Standard</b>					
<i>Food safety assessments</i>	12.86%	100.00%	97.47%	98.75%	There was one food premise that did not receive an inspection during the reporting period. This oversight has since been rectified.
[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i> ] x100					
<b>Service standard</b>					
<i>Food safety samples</i>	New in 2024	New in 2024	New in 2024	52.17%	While within the expected range, this is a low result and a process has been put in place to increase annual food sampling in future reporting periods.
[Number of food samples obtained / Required number of food samples ] x100					
<b>Service Cost</b>					
<i>Cost of food safety service</i>	\$378.57	\$227.95	\$256.12	\$296.86	Additional Environmental Health resources were engaged to undertake the required assessments leading to a higher cost compared to the previous year, however the cost remains low compared to expected cost for delivering a food safety service.
[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i> ]					
<b>Health and Safety</b>					
<i>Critical and major non-compliance outcome notifications</i>	100.00%	100.00%	0.00%	0.00%	There were no critical and major non-compliance outcome notifications during the reporting period.
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100					





## GOVERNANCE

Provision of good governance to the community including making and implementing decisions with reference to community engagement, policy frameworks and agreed practice.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations and Comments
<b>Transparency</b>					
<i>Council decisions made at meetings closed to the public</i>	3.42%	2.94%	10.32%	3.03%	The number of Council decisions made under meetings closed to the public is consistent with previous years. The anomaly was 2022/23, which saw a significant increase in closed Council meetings due to the employment contract of the previous CEO and the proposed exiting from Community Care Services.
[Number of Council resolutions made at Ordinary or Special Meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at Ordinary or Special Meetings of Council or at meetings of a special committee consisting only of Councillors] x100					
<b>Consultation and Engagement</b>					
<i>Satisfaction with community consultation and engagement</i>	56.00	46.00	49.00	51.00	Continued upward trend on community satisfaction with consultation and engagement.
Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement					
<b>Attendance</b>					
<i>Councillor attendance at Council Meetings</i>	94.05%	98.90%	90.18%	86.81%	
[The sum of the number of Councillors who attended each Ordinary and Special Council Meeting / (Number of Ordinary and Special Council Meetings) × (Number of Councillors elected at the last Council general election)] x100					
<b>Service Cost</b>					
<i>Cost of elected representation</i>	\$36,020.55	\$41,335.36	\$51,109.32	\$42,969.38	There has been a 15.93% decrease since last year. The recruitment of the Chief Executive Officer in 2022/23 saw a spike in the cost of elected representation expenses as the anomaly.
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]					
<b>Satisfaction</b>					
<i>Satisfaction with Council decisions</i>	55.00	46.00	48.00	48.00	Satisfaction with Council decisions remains steady, with Council continuing to focus on improving community perceptions.
Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community					



## LIBRARIES

Provision of print and digital based resources to the community in a variety of formats including collection services, e-services, research tools and interactive learning programs.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations and Comments
<b>Resource Currency</b>					
<i>Recently purchased library collection</i>	34.93%	32.17%	34.17%	32.84%	There has been a slight decrease in purchasing new items for the collections in 2023/24.
[Number of library collection items purchased in the last five years / Number of library collection items] x100					
<b>Service Cost</b>					
<i>Cost of library service per population</i>	\$57.04	\$61.36	\$65.03	\$60.96	General cost efficiencies achieved in 2023/24, therefore over all direct library cost are down on the previous year.
[Direct cost of the library service / Population]					
<b>Utilisation</b>					
<i>Loans per head of population</i>	New in 2024	New in 2024	New in 2024	4.00	Loans per head of population are steady and meeting target.
Number of library collection loans / Population					
<b>Participation</b>					
<i>Library membership</i>	New in 2024	New in 2024	New in 2024	21.50%	Library membership is within the expected indicator range.
[Number of registered library members / Population] x100					
<b>Participation</b>					
<i>Library visits per head of population</i>	New in 2024	New in 2024	New in 2024	6.01	Library visits per head of population are high and at the top of the expected range.
Number of library visits / Population					

RETIRED MEASURES The following indicator was retired in the year ending 30 June 2023			
Service/indicator/measure	Results 2021	Results 2022	Results 2023
<b>Utilisation</b>			
<i>Physical library collection usage</i>	1.64	1.23	1.39
[Number of library collection item loans / Number of library collection items]	<b>Note:</b> This measure was replaced by <i>Loans per head of population</i>		
<b>Participation</b>			
<i>Active library borrowers in municipality</i>	13.50%	11.47%	10.80%
[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	<b>Note:</b> This measure was replaced by <i>Library Membership</i>		



## MATERNAL AND CHILD HEALTH

Provision of universal access to health services for children from birth to school age and their families including early detection, referral, monitoring and recording of child health and development.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations and Comments
<b>Service Standard</b>					
<i>Infant enrolments in the MCH service</i>	101.02%	101.09%	105.62%	101.01%	Infant enrolments in the Maternal and Child Health Services (MCH) has remained steady, with a small decrease throughout 2024.
[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100					
<b>Service Cost</b>					
<i>Cost of the MCH service</i>	\$84.92	\$92.36	\$0.03	\$0.03	MCH Service cost reduced as permanent staff have been recruited to vacant position and casual labour costs have reduced.
NOTE: Cost of the MCH service / Hours worked by MCH nurses					
<b>Participation</b>					
<i>Participation in the MCH service</i>	85.60%	80.77%	88.56%	81.69%	Participation in MCH Service has slightly decreased throughout the year due to a lengthy staffing vacancy.
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100					
<b>Participation</b>					
<i>Participation in the MCH service by Aboriginal children</i>	97.37%	83.33%	95.56%	96.49%	Participation in the MCH Service by Aboriginal children has slightly increased. Staff continue to strengthen partnerships with local Aboriginal services to provide a safe environment for all families to attend.
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100					
<b>Satisfaction</b>					
<i>Participation in 4-week Key Age and Stage visit</i>	94.90%	105.43%	102.25%	90.91%	Participation in 4-week Key Age and Stage has decreased due to some families living on the border of the Shire choosing to access services in a different municipality closer to their home.
[Number of 4-week key age and stage visits / Number of birth notifications received] x100					



## ROADS

Provision of a network of sealed local roads under the control of the municipal council to all road users.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations and Comments
<b>Satisfaction of Use</b>					
<i>Sealed local road requests</i>	12.67	36.85	50.00	39.02	Sealed road requests have decreased due to Council's Road Management Plan compliance, with defect timeframe rectification improving on the previous year's statistics.
[Number of sealed local road requests / Kilometres of sealed local roads] x100					
<b>Condition</b>					
<i>Sealed local roads maintained to condition standards</i>	99.50%	99.42%	90.72%	2.55%	Council is still waiting on approval for defect rectification from the October-December 2022 floods, which is affecting sealed road condition standard. Council is reviewing deteriorated roads on a case-by-case basis and is prioritising the works to address the worst affected roads as a priority.
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100					
<b>Service Cost</b>					
<i>Cost of sealed local road reconstruction</i>	\$37.46	\$38.41	\$42.51	\$26.08	Reconstruction works have been closer to the source of road pavement construction material which has realised a large saving in haulage costs for projects and reusing of suitable pavement material that is on-site.
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]					
<b>Service Cost</b>					
<i>Cost of sealed local road resealing</i>	\$4.80	\$4.52	\$4.65	\$5.07	Road making materials such as sealing aggregate, fuel and equipment price increases are contributing factors.
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					
<b>Satisfaction</b>					
<i>Satisfaction with sealed local roads</i>	54.00	50.00	41.00	41.00	Community satisfaction is unchanged from 2022/23. Council is aware that residents find it difficult to ascertain a Council-maintained road compared to roads maintained by other authorities.
[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]					



## STATUTORY PLANNING

Provision of land use and development assessment services to applicants and the community including advice and determination of applications.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations and Comments
<b>Timeliness</b>					
<i>Time taken to decide planning applications</i>	33.00	64.00	63.00	60.00	The time taken to decide planning applications has remained steady.
[The median number of days between receipt of a planning application and a decision on the application]					
<b>Service Standard</b>					
<i>Planning applications decided within required time frames</i>	90.75%	64.75%	66.67%	58.54%	Planning applications decided within the required time frames has decreased due to the complexity of applications received and the increased number of secondary consent applications received.
[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100					
<b>Service Cost</b>					
<i>Cost of statutory planning service</i>	\$1,533.56	\$1,880.64	\$2,553.27	\$3,413.97	Whilst the overall cost of service remains stable, the number of planning applications received during 2023/24 decreased quite significantly compared to the previous year.
[Direct cost of the statutory planning service / Number of planning applications received]					
<b>Decision Making</b>					
<i>Council planning decisions upheld at VCAT</i>	0.00%	0.00%	0.00%	100.00%	Two VCAT decisions were decided where Council's decision was upheld.
[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100					



## WASTE MANAGEMENT

Provision of kerbside waste collection service to the community including garbage and recyclables.

SERVICE PERFORMANCE INDICATORS					
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations and Comments
<b>Service Standard</b>					
<i>Kerbside collection bins missed</i>	2.57	2.21	3.48	4.20	Whilst experiencing an increase in reported bins being missed, Gannawarra is still well within the acceptable range. Additionally, the contractor has employed a number of new drivers which may have contributed to the slight increase.
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000					
<b>Service Cost</b>					
<i>Cost of kerbside garbage bin collection service</i>	\$65.58	\$71.06	\$109.25	\$148.23	The cost of kerbside recycling collection has increased significantly due to a 13% contract increase and implementing a more comprehensive data collection process, which has unfortunately impacted the reporting period. These costs represent the implication that transport costs have on small rural communities and access to recycling and waste disposal infrastructure.
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]					
<b>Service Cost</b>					
<i>Cost of kerbside recyclables collection service</i>	\$42.11	\$70.24	\$51.56	\$86.75	The cost of kerbside recycling collection has increased significantly due to a 13% contract increase and implementing a more comprehensive data collection process, which has unfortunately impacted the reporting period. These costs represent the implication that transport costs have on small rural communities and access to recycling and waste disposal infrastructure.
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					
<b>Waste Diversion</b>					
<i>Kerbside collection waste diverted from landfill</i>	44.88%	39.77%	36.50%	39.91%	The percentage of waste from kerbside collection being diverted from landfill has slightly increased, but continues to remain steady.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					

<b>RETIRED MEASURES</b> The following indicator was retired in the year ending 30 June 2023			
<i>Service/indicator/measure</i>	<b>Results 2021</b>	<b>Results 2022</b>	<b>Results 2023</b>
<b>Satisfaction</b>			
<i>Kerbside bin collection requests</i>	90.42	107.18	230.84
[Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000			

# Governance and Management Checklist

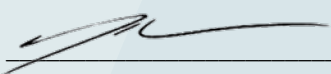
The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist.

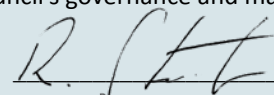
GOVERNANCE AND MANAGEMENT ITEM	ASSESSMENT
1 <b>Community engagement policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 17 February 2021
2 <b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation Date of adoption: 17 February 2021
3 <b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: 20 October 2021
4 <b>Asset Plan</b> (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: 15 June 2022
5 <b>Revenue and Rating Plan</b> (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 16 June 2021
6 <b>Annual budget</b> (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act Date of adoption: 28 June 2023
7 <b>Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy Date of commencement of current policy: 21 July 2021
8 <b>Fraud policy</b> (policy outlining council's commitment and approach to minimising the risk of fraud)	Policy Date of commencement of current policy: 18 May 2022
9 <b>Municipal emergency management planning</b> (Council's participation in meetings of the Municipal Emergency Management Planning Committee [MEMPC])	MEMPC meetings attended by one or more representatives of Council (other than the chairperson) during the financial year Dates of MEMPC meetings attended: 3 August 2023, 2 November 2023, 29 February 2024, 16 May 2024
10 <b>Procurement policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act Date of adoption: 15 December 2021
11 <b>Business continuity plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Plan Date of operation: 17 October 2022
12 <b>Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Plan Date of operation: 31 March 2022
13 <b>Complaint policy</b> (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Developed in accordance with section 107 of the Act Date of commencement of policy: 15 December 2021



14	<b>Workforce plan</b> (Plan outlining Council’s commitment and approach to planning the current and future workforce requirements of the organisation)	Established in accordance with section 46 of the Act Date of commencement of current plan: 6 December 2021
15	<b>Payment of rates and hardship policy</b> (Policy outlining Council’s commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Policy Date of commencement of current policy: 16 March 2022
16	<b>Risk management framework</b> (Framework outlining Council’s approach to managing risks to the Council’s operations)	Framework Date of adoption of current framework: 25 April 2022
17	<b>Audit and Risk Committee</b> (Advisory committee of Council under section 53 and section 54 of the Act whose role is to monitor the compliance of Council policies and procedures, monitor Council’s financial reporting , monitor and provide oversight on internal and external audit functions)	Established in accordance with section 53 of the Act. The Committee met quarterly during the past financial year.
18	<b>Internal Audit</b> (Independent accounting professionals engaged by Council to provide analyses and recommendations aimed at improving Council’s governance risk and management controls)	Since January 2021, Council has adopted a more targeted internal audit program focusing on efficiency and business gains. Auditors are appointed on an individual case-by-case scenario based on experience and qualifications in the relevant field of the audit.
19	<b>Performance reporting framework</b> (A set of indicators measuring financial and non-financial performance indicators referred to in section 98 of the Act)	Framework Date of framework: 6 December 2021
20	<b>Council Plan reporting</b> (Report reviewing the performance of the Council against the Council Plan including the results in relation to the strategic indicators for the first six months of the financial year)	Reports Date of reports: 9 July 2023, 5 February 2024
21	<b>Quarterly budget reports</b> (Quarterly reports presented to Council under section 97 of the Act comparing actual and budgeted results and an explanation of any material variations)	Reports presented to Council in accordance with section 97(1) of the Act Dates presented: 15 November 2023, 21 February 2024, 20 March 2024
22	<b>Risk reports</b> (Six-monthly reports of strategic risks to Council’s operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports Date of reports: 18 October 2023, 20 December 2023, 20 March 2024
23	<b>Performance reports</b> (Reports of indicators measuring results against financial and non-financial performance including the performance indicators referred to in section 98 of the Act)	Included in Council report 18 October 2023
24	<b>Annual Report</b> (Annual report under sections 98, 99 and 100 of the Act to the community containing a report of operations and audited financial and performance statements)	Presented at a meeting of the Council in accordance with section 100 of the Act Date of presentation: 18 October 2023
25	<b>Councillor Code of Conduct</b> (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)	Reviewed and adopted in accordance with section 139 of the Act Date reviewed: 17 February 2021
26	<b>Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)	Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act Date of review: 19 April 2023
27	<b>Meeting procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act. Governance Rules adopted: 20 September 2023

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

  
 \_\_\_\_\_  
 Geoff Rollinson *Chief Executive Officer*      DATE      16 September 2024

  
 \_\_\_\_\_  
 Cr Ross Stanton *Mayor*      DATE      16 September 2024

# Audit And Risk Management

## AUDIT AND RISK COMMITTEE

The Audit and Risk Committee's role is to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment.

Council's five-member Audit and Risk Committee consists of three independent members – John Campbell (July 2023-February 2024), Laura Conti, Francis Crawley and Jarrah O'Shea (May-June 2024) - and two Councillor representatives, being Cr Charlie Gillingham and Cr Garner Smith.

Independent members are generally appointed for a three-year term. The Chair must be an independent member and is elected by the committee.

The Audit and Risk Committee meets at least quarterly, with four meetings held during 2023/24. The Victorian Auditor-General's Office (VAGO) audit service provider and the Chief Executive Officer and Director Corporate Services are invited to attend all Audit and Risk Committee meetings. Other management representatives attend as required to present reports.

Recommendations and outcomes from each Audit and Risk Committee meeting are subsequently reported to and considered by Council.

## INTERNAL AUDIT

Council's internal audit function provides independent and objective assurance to the Audit and Risk Committee that appropriate processes and controls are in place across Council. The Committee establishes a three-year strategic internal audit plan in conjunction with the appointed internal audit provider.

## EXTERNAL AUDIT

Council is externally audited by the Victorian Auditor-General's Office (VAGO). The annual external audit of Council's Financial Statements and Performance Statement for 2023/24 was conducted by the VAGO appointed audit service provider, RSD Audit.

## RISK MANAGEMENT

Council officers continue to encourage and provide support for proactive and embedded risk management throughout the organisation.

During 2023/24, Council's Audit and Risk Committee received risk management reports under its Risk Management framework (Council Opportunity and Risk Evaluator – CORE) and in accordance with the Committee's annual workplan.

The Business Continuity Plan was reviewed and endorsed by the Committee during 2023/2024 and subsequent testing of the plan was undertaken by relevant officers.

# Statutory Information

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

## DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

In accordance with regulation 12 of the *Local Government (General) Regulations 2015*, the following are prescribed documents that are available for public inspection or copies of the documents can be obtained for the purposes of section 222 of the Act at 47 Victoria Street, Kerang:

- A document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by councillor or any member of council staff in the previous 12 months.
- Minutes of ordinary and special meetings held in the previous 12 months which are kept under section 93 of the Act, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act.
- A register of delegations kept under sections 87(1) and 98(4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6), respectively, of the Act.
- A document containing details of all leases involving land which were entered into by the council as lessor, including the lessee and the terms and the value of the lease.
- A register maintained under section 224(1A) of the Act of authorised officers appointed under that section.
- A list of donations and grants made by the council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant.

## BEST VALUE

Council is committed to the principles of the Business Excellence Framework, which is an integrated leadership and management system that describes the elements essential to sustainable organisational excellence.

The objective of Business Excellence is to use quality management principles and tools in business management with the goal of improving performance based on customer focus, stakeholder value and process management. Council has integrated these principles into its everyday organisational environment.

Council adopted the *Growing Gannawarra - 2021-2025 Council Plan* to define the goals of the organisation over a four-year period as required by the *Local Government Act 2020*. The *Growing Gannawarra - 2021-2025 Council Plan* contains three goals, each featuring strategic priorities and success measures:

- Liveability
- Growth
- Sustainability

Council progressively monitors the provision of best practice service against success indicators using reports provided

by the Executive Leadership Team. Shortfalls against these indicators can then be seen as areas for improvement.

## CARERS RECOGNITION

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on its care measurement obligations under Section 11 of that Act. Council provided services in accordance with the *Carers Recognition Act 2012* from 1 July until 31 October 2023.

Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012*. Council has promoted the principles of that Act to people in care relationships who receive Council services, to people in care relationships, and to the wider community by:

- Facilitating a monthly Carers Group;
- Recognising National Carers Week;
- Providing respite services to carers;
- Distributing information through Council services and community newsletters; and
- Working in partnership with other organisations and community groups.

## CONTRACTS

Council invited tenders or sought Expressions of Interest under its *Procurement Policy* for the following tenders during 2023/24:

G05-2023	Flood Recovery Works Package 4 and 5	\$ 1,046,808
G06-2023	Flood Recovery Works Package 6 and 7	\$ 86,540
G07-2023	Flood Recovery Works Package 8 and 9	\$ 307,180
G08-2023	Flood Recovery Works Package 10, 11 and 12	\$ 986,884
G09-2023	Flood Recovery Works Priority Package	\$ 681,910
G10-2023	External Project Management Services – Landfill Specialist & Cap Construction	\$ 64,930
G11-2023	The Glasshouse @ Gannawarra	\$ 2,774,720
G13-2023	GIS System Upgrade at Gannawarra Shire Council	\$ 54,200
G01-2024	Design and Construct for Apex, Kervins and McLean Roads Bridge Replacements	\$ 1,122,470
G03-2024	Kerang & Cohuna Swimming Pool Project Urban Design	To be awarded in 2024/25
G04-2024	Project Management and Technical Services - Panel	Schedule of Rates
G05-2024	Contract Municipal Building Surveyor	Schedule of Rates
G06-2024	Koondrook Local Development Strategy	To be awarded in 2024/25
G07-2024	Provision of Internal Audit Services	To be awarded in 2024/25
G08-2024	Road Reseal Program	To be awarded in 2024/25
LGV2-64	Large Market Electricity Supply	Schedule of Rates
LGV2-64	Small Market Electricity Supply	Schedule of Rates
LGV2-64	Unmetered Electricity Supply	Schedule of Rates
G09-2024	Winning and Stockpiling Sandstone	To be awarded in 2024/25
G10-2024	Supply of Road Making Materials	To be awarded in 2024/25

Council did not enter any other contracts valued at \$100,000 or more for goods or services without engaging in a competitive process.

## DISABILITY ACTION PLAN

In accordance with section 38(3) of the Disability Act 2006, as Council has prepared a Disability Action Plan it must report on the implementation of the Disability Action Plan in its annual report.

During 2023/24, Council continued enacting its *Social Inclusion Strategy 2019-2023*, which is Council's commitment to reducing barriers for groups most at risk of being excluded from the community. This includes those with disability, who are culturally or linguistically diverse, who are Indigenous, who identify as LGBTIQ+, young people, older people and community members facing socio-economic disadvantage.

The strategy was developed with input from the community, service providers and Council staff. It incorporates an implementation plan with actions to be completed across the life of the strategy.

## DOMESTIC ANIMAL MANAGEMENT PLAN

In accordance with Section 68a of the *Domestic Animals Act 1994*, Council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the annual report.

Council adopted the *Domestic Animal Management Plan 2022-2025* in October 2022, with a revised version of the plan adopted in March 2024.

Highlights achieved during 2023/24 include:

- Continued rehousing of surrendered or domestic animals the community could no longer care for.
- Funding was received to undertake a desexing program in 2023, resulting in 30 cats and 13 dogs being desexed.

## FOOD ACT MINISTERIAL DIRECTIONS

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report.

No such Ministerial Directions were received by Council during 2023/24.

## FREEDOM OF INFORMATION

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982*, Council is required to publish certain statements in their annual report or separately such as on its website, concerning its functions and information available.

Council has chosen to publish the statements separately however provides the following summary of the application and operation of the *Freedom of Information Act 1982*.

Requests for access to information under the *Freedom of Information Act 1982* should be lodged on the FOI application form and sent to the Freedom of Information Officer, Gannawarra Shire Council, PO Box 287, Kerang VIC 3579. All requests:

- Should be in writing.
- Should identify as clearly as possible which document is being requested.
- Should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

Further information can be found at [www.foi.vic.gov.au](http://www.foi.vic.gov.au) and at [www.gsc.vic.gov.au/foi](http://www.gsc.vic.gov.au/foi)

Whilst several requests for documents were received, one valid Freedom of Information request was received during 2023/24.

## PROTECTED DISCLOSURE PROCEDURES

In accordance with Section 69 of the *Protected Disclosure Act 2012*, a Council must include in its Annual Report information about how to access the procedures established by the Council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosure complaints investigated during the financial year.

*The Protected Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are outlined in *Policy No. 107 - Public Interest Disclosure*, which is publicly available on Council's website.

During 2023/24, no disclosures were notified to Council officers appointed to receive disclosures, or to the Independent Broad-based Anti-corruption Commission (IBAC).

## ROAD MANAGEMENT ACT MINISTERIAL DIRECTION

In accordance with Section 22 of the *Road Management Act 2004*, a Council must publish a copy or summary of any Ministerial direction in its Annual Report.

No Ministerial Directions were received by Council during 2023/24.

## INFRASTRUCTURE AND DEVELOPMENT CONTRIBUTIONS

In accordance with Section 46GM and 46QD of the *Planning and Environment Act 1987*, a Council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in a Council's Annual Report.

No infrastructure and development contributions were received by Council in 2023/24.



# Financial Statements

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## Certification of the Financial Statements

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



*Amanda Kaye Wilson, Bachelor Business (Accounting), Diploma Human Resource Management.*

**Principal Accounting Officer**

**Dated :** *09-Oct-24*

**Kerang**

In our opinion the accompanying financial statements present fairly the financial transactions of Gannawarra Shire Council for the year ended 30 June 2024 and the financial position of the Council as at that date.

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

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



*Ross Stanton*

**Mayor**

**Dated :** *09-Oct-24*

**Kerang**



*Charlie Gillingham*

**Deputy Mayor**

**Dated :** *09-Oct-24*

**Kerang**



*Geoff Rollinson*

**Chief Executive Officer**

**Dated :** *09-Oct-24*

**Kerang**





Victorian Auditor-General's Office

## Independent Auditor's Report

### To the Councillors of Gannawarra Shire Council

<b>Opinion</b>	<p>I have audited the financial report of Gannawarra Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2024</li> <li>• comprehensive income statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• statement of cash flows for the year then ended</li> <li>• statement of capital works for the year then ended</li> <li>• notes to the financial statements, including material accounting policy information</li> <li>• certification of the financial statements.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

**Auditor's responsibilities for the audit of the financial report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



## Comprehensive Income Statement For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<b>Income/Revenue</b>			
Rates and charges	3.1	15,627	14,558
Statutory fees and fines	3.2	359	396
User fees	3.3	2,684	2,795
Grants - operating	3.4	4,020	17,543
Grants - capital	3.4	3,076	3,074
Contributions - monetary	3.5	78	37
Net gain on disposal of property, infrastructure, plant and equipment	3.6	101	254
Other income	3.7	2,806	4,835
<b>Total income/revenue</b>		<b><u>28,751</u></b>	<b><u>43,492</u></b>
<b>Expenses</b>			
Employee costs	4.1	15,175	19,211
Materials and services	4.2	9,056	10,962
Depreciation	4.3	7,924	7,075
Allowance for impairment losses	4.4	25	133
Borrowing costs	4.5	6	13
Other expenses	4.6	315	314
<b>Total expenses</b>		<b><u>32,501</u></b>	<b><u>37,708</u></b>
<b>Surplus/(deficit) for the year</b>		<b><u>(3,750)</u></b>	<b><u>5,784</u></b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain	6.1	6,239	31,901
<b>Total other comprehensive result</b>		<b><u>6,239</u></b>	<b><u>31,901</u></b>
<b>Total comprehensive result</b>		<b><u>2,489</u></b>	<b><u>37,685</u></b>

The above comprehensive income statement should be read in conjunction with the accompanying notes.

## Balance Sheet As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1 (a)	6,671	16,071
Trade and other receivables	5.1 (c)	2,995	3,322
Other financial assets	5.1 (b)	15,208	12,147
Inventories	5.2 (a)	242	378
Prepayments	5.2 (b)	801	249
Other assets	5.2 (b)	369	195
<b>Total current assets</b>		<b>26,286</b>	<b>32,362</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.1	284,859	277,721
Investment property	6.2	1,030	1,030
<b>Total non-current assets</b>		<b>285,889</b>	<b>278,751</b>
<b>Total assets</b>		<b>312,175</b>	<b>311,113</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3 (a)	2,713	2,507
Trust funds and deposits	5.3 (b)	1,415	430
Contract and other liabilities	5.3 (c)	4,550	5,246
Interest-bearing liabilities	5.4	53	102
Provisions	5.5	3,964	6,138
<b>Total current liabilities</b>		<b>12,695</b>	<b>14,423</b>
<b>Non-current liabilities</b>			
Interest-bearing liabilities	5.4	-	53
Provisions	5.5	1,064	710
<b>Total non-current liabilities</b>		<b>1,064</b>	<b>763</b>
<b>Total liabilities</b>		<b>13,759</b>	<b>15,185</b>
<b>Net assets</b>		<b>298,416</b>	<b>295,927</b>
<b>Equity</b>			
Accumulated surplus		104,359	108,109
Revaluation Reserves	9.1	194,057	187,818
<b>Total Equity</b>		<b>298,416</b>	<b>295,927</b>

The above balance sheet should be read in conjunction with the accompanying notes.

## Statement of Changes in Equity For the Year Ended 30 June 2024

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserves \$'000
<b>2024</b>				
Balance at beginning of the financial year		295,927	108,109	187,818
Deficit for the year		(3,750)	(3,750)	-
Net asset revaluation gain	6.1	6,239	-	6,239
<b>Balance at end of the financial year</b>		<b>298,416</b>	<b>104,359</b>	<b>194,057</b>

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserves \$'000
<b>2023</b>				
Balance at beginning of the financial year		258,242	102,325	155,917
Surplus for the year		5,784	5,784	-
Net asset revaluation gain	6.1	31,901	-	31,901
<b>Balance at end of the financial year</b>		<b>295,927</b>	<b>108,109</b>	<b>187,818</b>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

## Statement of Cash Flows For the Year Ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$'000	2023 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		15,569	14,115
Statutory fees and fines		359	396
User fees		3,031	2,956
Grants - operating		3,819	17,763
Grants - capital		2,581	2,634
Contributions - monetary		78	37
Interest received		989	330
Net trust funds and deposits taken/(repaid)		985	(129)
Other receipts		1,643	4,332
Net GST refund/(payment)		13	(81)
Employee costs		(17,210)	(17,537)
Materials and services		(9,051)	(9,865)
Other payments		(315)	(446)
<b>Net cash provided by operating activities</b>	9.2	<b>2,490</b>	<b>14,505</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(8,997)	(5,955)
Proceeds from sale of property, infrastructure, plant and equipment		276	960
Purchase of investments		(18,113)	(7,937)
Proceeds from sale of investments		15,052	1,500
<b>Net cash used in investing activities</b>		<b>(11,782)</b>	<b>(11,432)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(6)	(13)
Repayment of borrowings		(102)	(99)
<b>Net cash used in financing activities</b>		<b>(108)</b>	<b>(112)</b>
Net increase in cash and cash equivalents		(9,400)	2,961
Cash and cash equivalents at the beginning of the financial year		16,071	13,110
<b>Cash and cash equivalents at the end of the financial year</b>		<b>6,671</b>	<b>16,071</b>
Financing arrangements	5.6	153	255

The above statement of cash flows should be read in conjunction with the accompanying notes.

## Statement of Capital Works For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<b>Property</b>			
Land		880	-
Land improvements		817	111
<b>Total land</b>		<b>1,697</b>	<b>111</b>
Buildings		12	-
Building improvements		49	284
<b>Total buildings</b>		<b>61</b>	<b>284</b>
<b>Total property</b>		<b>1,758</b>	<b>394</b>
<b>Plant and equipment</b>			
Plant, machinery and equipment		779	315
Fixtures, fittings and furniture		-	32
Computers and telecommunications		150	229
Library books		107	111
<b>Total plant and equipment</b>		<b>1,036</b>	<b>687</b>
<b>Infrastructure</b>			
Roads		3,511	2,528
Bridges		29	-
Footpaths and cycleways		1,413	747
Kerb and channel		312	223
Drainage		257	547
Recreational, leisure and community facilities		230	28
Waste management		10	-
Parks, open space and streetscapes		420	730
Other infrastructure		22	93
<b>Total infrastructure</b>		<b>6,204</b>	<b>4,897</b>
<b>Total capital works expenditure</b>		<b>8,998</b>	<b>5,979</b>
<b>Represented by:</b>			
New asset expenditure		1,673	759
Asset renewal expenditure		5,261	4,669
Asset expansion expenditure		-	186
Asset upgrade expenditure		2,064	366
<b>Total capital works expenditure</b>		<b>8,998</b>	<b>5,979</b>

The above statement of capital works should be read in conjunction with the accompanying notes.

## Notes to the Financial Report For the Year Ended 30 June 2024

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### Note 1 OVERVIEW

#### Introduction

The Gannawarra Shire Council was established by an Order of the Governor in Council on 20 January 1995 and is a body corporate. The Council's main office is located at 47 Victoria Street, Kerang.

#### Statement of compliance

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

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

#### Accounting policy information

##### 1.1 Basis of accounting

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

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

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

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

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



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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities* (refer to Note 3).
- other areas requiring judgements.

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

#### **Goods and Services Tax (GST)**

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

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 2 ANALYSIS OF OUR RESULTS

#### Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold on the variance of higher of 10 percent and \$50k where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 Income / Revenue and expenditure	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
<b>Income/Revenue</b>					
Rates & Charges	15,557	15,627	70	0%	1
Statutory fees and fines	406	359	(47)	-12%	2
User fees	3,208	2,684	(524)	-16%	3
Grants - operating	10,313	4,020	(6,293)	-61%	4
Grants - capital	31,767	3,076	(28,691)	-90%	5
Contributions - monetary	45	78	33	75%	6
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	144	101	(43)	-30%	7
Other income	4,166	2,806	(1,360)	-33%	8
<b>Total income/revenue</b>	<b>65,606</b>	<b>28,751</b>	<b>(36,855)</b>	<b>-56%</b>	
<b>Expenses</b>					
Employee costs	18,368	15,175	3,193	17%	9
Materials and services	9,367	9,056	311	3%	10
Depreciation	7,215	7,924	(709)	-10%	11
Allowance for impairment losses	-	25	(25)	-100%	12
Borrowing costs	8	6	2	23%	
Other expenses	352	315	36	10%	13
<b>Total expenses</b>	<b>35,310</b>	<b>32,501</b>	<b>2,809</b>	<b>8%</b>	
<b>Surplus for the year</b>	<b>30,296</b>	<b>(3,750)</b>	<b>(34,046)</b>	<b>-112%</b>	

## Notes to the Financial Report For the Year Ended 30 June 2024

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### (i) Explanation of material variations

#### 1 Rates & Charges

Supplementary valuations processed during the year and additional bin services have generated additional rates income (\$136k). Decrease in budgeted Payment in Lieu of Rates (PILOR) from Horfield solar farm yet to commence operation (\$101k). Interest on rates has been higher than expected (\$35k).

#### 2 Statutory Fees and Fines

Building and planning fees are lower than budgeted.

Council ceased issuing building permits from April 2024 and the number of permits issued were lower than prior year.

Planning activity decreased in 2023/24 with lower than anticipated applications received.

#### 3 User fees

The decrease in user fees is attributed to a number of reasons -

- a. Reduced income from Community Care services due to exit from services (\$296k)
  - b. Reduction in user fees from children's services (\$93k)
  - c. Budgeted internal allocation of cleaning costs across the organisation has been removed at year end (\$459k).
- The decrease is offset by increase in income from sale of sandstone (\$256k).

#### 4 Grants - operating

The primary reason for the decrease in operating grants is due to -

- a. Receipt of the budgeted advance payment of 2024/25 Victoria Grants Commission annual allocation (\$4.9m) being received in July 2024 (2024/25).
- b. Reclassification of Budgeted Roads to Recovery allocation (\$1.28m) to capital grants.
- c. Ceasing of Community Care services (\$899k).

The above decreases are partly offset by the following increases -

- a. Additional flood grant funding (\$472k).
- b. Additional children's services grants to deliver the State Government new initiatives (\$82k).
- c. Extension of the Federal Government's Community Child Care Fund (CCCF) Open Competitive Sustainability Support subsidy (\$40k).

Unspent flood grant funding is shown in Note 5.1 under Intended Allocation.

#### 5 Grants - Capital

Major variance of \$25m relates to reduction in flood funded works due to secondary assessment of flood damage being lower than original budgeted estimate.

Roads to recovery allocation received (\$1.51m) has been reclassified as capital grants.

Capital grants received in advance to actual spend are recognised as unearned grants in accordance with the accounting standard. (\$4.1m).

#### 6 Contributions - Monetary

Variation in contributions due to ad hoc contributions received during the year.

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

Variance relates to the change from the budgeted written down value due to delays in the sale of plant and equipment.

#### 8 Other Income

Decrease is due to reduction in reimbursements due to Council ceasing Community Care services (\$2.53m). The above decrease has been partly offset by

- a. Increase in interest on investments (\$1.04m). The budget was based on cash rate of 3.10% - Cash rate at 30 June 2024 was 4.35%. In addition to the higher than anticipated interest rate, grants received in advance of expenditure have been invested to yield this return.
- b. Workcover reimbursements - offset by additional costs (\$55k).

## Notes to the Financial Report For the Year Ended 30 June 2024

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### 9 Employee costs

There have a number of increases and decreases within this category of expenditure.

The decreases include -

- a. Labour reduction due to Council ceasing Community Care service (\$3.2m offset by redundancy cost \$186k. Net reduction = \$3.03m).
- b. Vacancies across the organisation during the year (\$857k). Saving due to temporary staff vacancies partly due to secondment to higher positions or flood related positions during the year are partly offset by contractors & consultant fees. Flood related employee costs are expected to be recouped via flood claims and acquittal process.
- c. Reduction in FBT (\$34k).

The increases include -

- a. Flood related positions (\$379k).
- b. Other redundancies (\$195k).
- c. Children's services higher than budgeted (\$93k) primarily relates to operating grants carried forward to facilitate delivery of funded service.
- d. Higher than anticipated Workcover premium (\$73k).
- e. Higher than anticipated staff recruitment costs to fill vacancies (\$43k).

### 10 Materials and services

The decrease relates to

- a. Budgeted internal allocation of cleaning costs across the organisation has been removed at year end (\$445k).
- b. Reduction due to Council ceasing Community care Services (\$138k).
- c. 2023/24 Major Community Grants Program withdrawn (\$150k).
- d. Waste Management costs being lower than anticipated (\$212k). At the time of preparing this report, the anticipated cost of capping landfill cell 3 has not been finalised and therefore landfill provision (current) has not been amended. Any cost increase above the existing landfill provision (current) will be reflected in future years.

The above mentioned decreases have been partly offset the following increases -

- a. Flood related costs (\$635k) - These expenses are expected to be recouped from unspent grants at 30 June 2023 (shown in Note 5.3) and additional grants received during the year via flood claims and acquittal process. However, there have been costs that have been rejected by the funding bodies and Council is in ongoing negotiations to seek funding to cover these costs.
- b. External works (\$153k) offset by additional income.

### 11 Depreciation

Depreciation for 2023/24 is higher than budgeted as a result of the infrastructure revaluations as at 30 June 2023.

### 12 Allowance for impairment losses

The provision for bad and doubtful debts has been increased that were not known at the time of budget preparation to be written off.

### 13 Other Expenses

Internal audits did not take place during the year due to staff vacancies.

## Notes to the Financial Report For the Year Ended 30 June 2024

2.1.2 Capital works	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Land	910	880	(30)	-3%	
Land Improvements	-	817	817	100%	1
<b>Total land</b>	<b>910</b>	<b>1,697</b>	<b>787</b>	<b>86%</b>	
Buildings	1,413	12	(1,401)	-99%	2
Building improvements	110	49	(61)	-55%	3
<b>Total buildings</b>	<b>1,523</b>	<b>61</b>	<b>(1,462)</b>	<b>-96%</b>	
<b>Total property</b>	<b>2,433</b>	<b>1,758</b>	<b>(675)</b>	<b>-28%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	807	779	(28)	-3%	
Computers and telecommunications	411	150	(261)	-63%	4
Library books	120	107	(13)	-11%	
<b>Total plant and equipment</b>	<b>1,338</b>	<b>1,036</b>	<b>(302)</b>	<b>-23%</b>	
<b>Infrastructure</b>					
Roads	31,253	3,511	(27,742)	-89%	5
Bridges	-	29	29	100%	6
Footpaths and cycleways	130	1,413	1,283	987%	7
Kerb and channel	174	312	138	79%	8
Drainage	274	257	(17)	-6%	
Recreational, leisure and community facilities	155	230	75	48%	9
Waste management	650	10	(640)	-98%	10
Parks, open space and streetscapes	2,030	420	(1,610)	-79%	11
Other infrastructure	254	22	(232)	-91%	12
<b>Total infrastructure</b>	<b>34,920</b>	<b>6,204</b>	<b>(28,716)</b>	<b>-82%</b>	
<b>Total capital works expenditure</b>	<b>38,691</b>	<b>8,998</b>	<b>(29,693)</b>	<b>-77%</b>	
<b>Represented by:</b>					
New asset expenditure	4,802	1,673	(3,129)	-65%	
Asset renewal expenditure	18,182	5,261	(12,921)	-71%	
Asset upgrade expenditure	15,707	2,064	(13,643)	-87%	
<b>Total capital works expenditure</b>	<b>38,691</b>	<b>8,998</b>	<b>(29,693)</b>	<b>-77%</b>	

## Notes to the Financial Report For the Year Ended 30 June 2024

### (i) Explanation of material variations

#### 1 Land Improvements

Variance relates to -

a. Completion of the grant funded Cohuna and Kerang Children's centre works (\$278k) & Kangaroo Lake North End Stage 2 - Jetty Structure (\$178k) carried forward from 2022/23.

b. Part of Kerang CBD Stage 3 works have been reclassified and capitalised under land improvements (\$344k). This project was budgeted under the classification roads.

#### 2 Buildings

The variance relates to the Glasshouse project which has been delayed and deferred to 2024/25 (\$1.375m).

#### 3 Building Improvements

Buildings renewal projects have been capitalised into appropriate classification of assets.

#### 4 Computers and telecommunications

Variance relates to the delivery of the ICT Joint Council Asset Management Software project and HR management system being deferred to 2024/25 (\$261k).

#### 5 Roads

Major variance of \$25m relates to reduction in flood funded works due to secondary assessment of flood damage being lower than original budgeted estimate.

Grant funded Kerang CBD Stage 4 project is a works in progress at 30 June 2024 (\$1.11m).

Part of Kerang CBD Stage 3 works (budgeted under the classification roads) have been reclassified and capitalised under land improvements (\$344k), footpath & cycleways (\$937k), kerb & channel (\$84k) and drainage (\$101k). This project was budgeted under the classification roads.

#### 6 Bridges

Variance relates to McLean and Kervins bridge projects which are in works in progress at 30 June 2024.

#### 7 Footpaths and cycleways

Variance relates to -

a. Part of Kerang CBD Stage 3 works have been reclassified and capitalised under Footpaths & cycleways (\$937k). This project was budgeted under the classification roads.

b. Koondrook To Kerang Rail Trail project (\$147k).

#### 8 Kerb and Channel

Variance relates to -

a. Part of Kerang CBD Stage 3 works have been reclassified and capitalised under Kerb & channel (\$84k). This project was budgeted under the classification roads.

#### 9 Recreational, leisure and community facilities

Buildings renewal projects have been capitalised into appropriate classification of assets.

#### 10 Waste Management

Capping of Denyer's landfill cell 3 has been deferred to 2024/25. Though the budget is shown as part of capital works, the actual spend will be recovered out of landfill provisions.

#### 11 Parks, open space and streetscapes

The variance relates to carried forward works on the multiyear project - Sustainable Recreational Water for Quambatook (\$1.526m).

#### 12 Other Infrastructure

The variance relates to carried forward works on the multiyear project - Koondrook Levee (\$84k) and savings from Strategic Development program (\$87k).

Remaining unspent funds on carried forward works have been earmarked as part of carried forward funds and is shown in Note 5.1 under Intended Allocation.

## Notes to the Financial Report For the Year Ended 30 June 2024

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### Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

#### 2.2.1 Programs

##### Liveability

To achieve our objective of Liveability, the following are our strategic priorities:

1. Improve the health, safety and wellbeing of our community through partnerships, services and programs.
2. Build unique transformational infrastructure that enhances liveability and passive and active recreation.
3. Construct a regional community wellbeing centre.
4. Respond to key community needs through innovative, commercially focused services including aged care and early childhood services.

##### Growth

To achieve our objective of Growth the following are our strategic priorities:

1. Facilitate infrastructure, programs and policies that support economic development and productivity, whilst considering our natural environment.
2. Facilitate the implementation of new energy infrastructure and energy projects.
3. Advocate for improvements in digital connectivity and services.
4. Support the creation of destinations in the Gannawarra to attract visitors to our region.
5. Continue to support existing agriculture and facilitate diversification to improve regional productivity through sustainable planning.
6. Support growth through land rezoning for future rural residential development opportunities.

##### Sustainability

To achieve our objective of Sustainability, the following are our strategic priorities:

1. Generate additional revenue through new energy infrastructure and commercially viable services.
2. Carefully monitor expenditure to ensure value for money and monitor our long term financial plan to maintain financial sustainability.
3. Be a creative employer of choice through our adherence to good governance and our inclusive culture.
4. Support community resilience through climate adaptation, clean energy, environmental sustainability and waste management programs.

##### Rates and charges

To achieve a fair and equitable distribution of rates across all rating categories.

##### Victoria Grants Commission

Untied general purpose Financial Assistance Grants are provided by the Commonwealth Government to local government.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 2.2.2 Summary of income/revenues, expenses, assets and capital expenses by program

	Income/ Revenue \$'000	Expenses \$'000	Surplus/ (deficit) \$'000	Grants included in income/ revenue \$'000	Total assets \$'000
<b>2024</b>					
Liveability	10,353	21,484	(11,131)	6,523	228,875
Growth	680	1,662	(982)	96	7,207
Sustainability	1,784	9,355	(7,571)	170	76,093
Rates And Charges	15,627	-	15,627	-	-
Victoria Grants Commission	307	-	307	307	-
	<b>28,751</b>	<b>32,501</b>	<b>(3,750)</b>	<b>7,096</b>	<b>312,175</b>
	Income/ Revenue \$'000	Expenses \$'000	Surplus/ (deficit) \$'000	Grants included in income/ revenue \$'000	Total assets \$'000
<b>2023</b>					
Liveability	17,771	25,955	(8,184)	11,769	221,856
Growth	1,311	2,432	(1,121)	40	7,037
Sustainability	1,215	9,322	(8,107)	170	82,220
Rates And Charges	14,558	-	14,558	-	-
Victoria Grants Commission	8,638	-	8,638	8,638	-
	<b>43,493</b>	<b>37,709</b>	<b>5,784</b>	<b>20,617</b>	<b>311,114</b>



## Notes to the Financial Report For the Year Ended 30 June 2024

<b>Note 3. Funding for the delivery of our services</b>	<b>2024</b>	<b>2023</b>
<b>3.1 Rates and charges</b>	<b>\$'000</b>	<b>\$'000</b>

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its value at which the unencumbered land might be expected to realise in an open market at the time of the valuation.

The valuation base used to calculate general rates for 2023/24 was \$3,444 million (2022/23 \$2,621 million).

	2023-2024	2022-2023
	cents in the	cents in the
	dollar	dollar
General rates	0.004520	0.004099
Commercial/industrial	0.004773	0.005503
Farm irrigation district	0.003097	0.004131
Farm dryland	0.001642	0.002493
Cultural and recreational	0.002260	0.002495
General rates	11,988	11,440
Municipal charge	656	651
Service rates and charges	2,695	2,191
Interest on rates and charges	153	150
Revenue in lieu of rates	135	126
<b>Total rates and charges</b>	<b><u>15,627</u></b>	<b><u>14,558</u></b>

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2023 and the valuation was first applied in the rating year commencing 1 July 2023.

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

### 3.2. Statutory fees and fines

Animal control	93	98
Town planning and building control	262	295
Other	4	3
<b>Total statutory fees and fines</b>	<b><u>359</u></b>	<b><u>396</u></b>

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

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

<b>3.3. User fees</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Aged and health services	108	284
Child care/children's programs	1,721	1,868
External Works	410	265
Hall hire	22	17
Health and preventative services	59	73
Library, arts and culture	8	9
Office services	31	26
Recreation	160	129
Tourism	8	7
Waste and environment	100	88
Other fees and charges	56	29
<b>Total user fees</b>	<b><u>2,684</u></b>	<b><u>2,795</u></b>
<b>User fees by timing of revenue recognition</b>		
User fees recognised at a point in time	<u>2,684</u>	<u>2,795</u>
<b>Total user fees</b>	<b><u>2,684</u></b>	<b><u>2,795</u></b>

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

## Notes to the Financial Report For the Year Ended 30 June 2024

3.4. Funding from other levels of government	2024	2023
Grants were received in respect of the following :	\$'000	\$'000
<b>Summary of grants</b>		
Commonwealth funded grants	2,956	13,909
State funded grants	4,141	6,709
<b>Total grants received</b>	<b>7,096</b>	<b>20,617</b>
<b>(a) Operating Grants</b>		
<b><i>Recurrent - Commonwealth Government</i></b>		
Financial Assistance Grants - unallocated	194	5,557
Financial Assistance Grants - local roads	112	3,081
Children and families	40	40
Aged Care	341	1,154
<b><i>Recurrent - State Government</i></b>		
Libraries	146	160
Children and families	2,077	1,665
Heritage and culture	1	13
Preventative services	51	102
Community services	-	18
Aged care	60	338
School crossings	30	30
Municipal emergency	-	60
Roadside weeds and pest control	69	68
Recreation	-	3
Other	-	40
<b>Total recurrent operating grants</b>	<b>3,122</b>	<b>12,329</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>		
2022 Flood Assistance Grants	250	2,037
<b><i>Non-recurrent - State Government</i></b>		
Children and families	82	-
2022 Flood Assistance Grants	222	2,893
Other Non-Recurrent State	344	284
<b>Total non-recurrent operating grants</b>	<b>898</b>	<b>5,214</b>
<b>Total operating grants</b>	<b>4,020</b>	<b>17,543</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

<b>(b) Capital Grants</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><i>Recurrent - Commonwealth Government</i></b>		
Roads to recovery	1,541	1,056
<b><i>Recurrent - State Government</i></b>		
Library	6	6
<b>Total recurrent capital grants</b>	<b>1,547</b>	<b>1,062</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>		
Drainage	-	365
Parks and streetscapes	476	619
<b><i>Non-recurrent - State Government</i></b>		
Land improvements	276	138
Building improvements	38	40
Recreation	-	346
Office equipment	22	19
Footpaths	134	134
Drainage	8	51
Waste management	-	23
Plant and equipment	26	-
Parks and streetscapes	549	277
<b>Total non-recurrent capital grants</b>	<b>1,529</b>	<b>2,012</b>
<b>Total capital grants</b>	<b>3,076</b>	<b>3,074</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

### (c) Recognition of grant income

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

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

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

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

	2024	2023
	\$'000	\$'000
<b>Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i></b>		
General purpose	307	8,638
Specific purpose grants to acquire non-financial assets	3,076	3,074
Other specific purpose grants	1,183	5,579
<b>Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i></b>		
Specific purpose grants	2,530	3,327
	<b>7,096</b>	<b>20,617</b>

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

#### **Operating**

Balance at start of year	617	395
Received during the financial year and remained unspent at balance date	416	589
Received in prior years and spent during the financial year	(617)	(368)
Balance at year end	<b>416</b>	<b>617</b>

#### **Capital**

Balance at start of year	4,630	5,070
Received during the financial year and remained unspent at balance date	588	1,025
Received in prior years and spent during the financial year	(1,084)	(1,466)
Balance at year end	<b>4,134</b>	<b>4,630</b>

### 3.5. Contributions

	2024	2023
	\$'000	\$'000
Monetary	78	37
<b>Total contributions</b>	<b>78</b>	<b>37</b>

Monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.

## Notes to the Financial Report For the Year Ended 30 June 2024

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

Proceeds of sale	276	960
Written down value of assets disposed	(174)	(706)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>101</b>	<b>254</b>

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

### 3.7. Other income

Interest	1,163	503
Investment property rental	344	289
Reimbursements - welfare and children's services	1,121	3,484
Reimbursements - garbage collection and recycling	5	-
Reimbursements - other	162	542
Other	12	17
<b>Total other income</b>	<b>2,806</b>	<b>4,835</b>

Interest is recognised as it is earned.

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

## Notes to the Financial Report For the Year Ended 30 June 2024

Note 4. The cost of delivering services	2024	2023
4.1. (a) Employee costs	\$'000	\$'000
Wages and salaries	9,876	12,442
Workcover	484	353
Superannuation	1,414	1,712
Fringe benefits tax	116	130
Annual leave and long service leave	1,695	1,821
Other leave	1,156	1,474
Salaries capitalised	(195)	(179)
Redundancies - Community Care Services and Staff Restructure	381	1,300
Other	249	157
<b>Total employee costs</b>	<b>15,175</b>	<b>19,211</b>

### (b) Superannuation

Council made contributions to the following funds:

#### Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	42	43
	<u>42</u>	<u>43</u>
Employer contributions payable at reporting date.	-	-

#### Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	685	877
Employer contributions - other funds		
Australian Superannuation	167	179
Other superfunds - less than 10% individually	520	613
	<u>1,372</u>	<u>1,669</u>
Employer contributions payable at reporting date.	-	-

#### Total superannuation costs

**1,414**      **1,712**

Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.

## Notes to the Financial Report For the Year Ended 30 June 2024

4.2. Materials and services	2024 \$'000	2023 \$'000
Operational materials	1,727	2,006
Operational services	4,091	4,468
Contract payments	237	655
Building maintenance	27	53
General maintenance	10	8
Utilities	347	364
Office administration	307	353
Information technology	493	567
Insurance	507	460
Consultants	699	1,111
Contributions	456	450
Bank charges	39	36
Other	116	430
<b>Total materials and services</b>	<b>9,056</b>	<b>10,962</b>
Expenses are recognised as they are incurred and reported in the financial year to which they relate.		
<b>4.3. Depreciation</b>		
<b>Property</b>		
Land improvements	170	165
Buildings - non specialised	581	581
Building improvements	36	32
<b>Total depreciation - property</b>	<b>788</b>	<b>779</b>
<b>Plant and equipment</b>		
Plant machinery and equipment	837	904
Computers and telecommunications	234	239
Library books	86	80
<b>Total depreciation - plant and equipment</b>	<b>1,156</b>	<b>1,223</b>
<b>Infrastructure</b>		
Roads	3,465	3,050
Bridges	454	272
Footpaths and cycleways	158	160
Drainage	343	298
Waste management	63	65
Recreation, parks and open spaces	578	558
Aerodromes	51	51
Kerb and channel	516	266
Other infrastructure	353	353
<b>Total depreciation - infrastructure</b>	<b>5,980</b>	<b>5,073</b>
<b>Total depreciation</b>	<b>7,924</b>	<b>7,075</b>

Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.



## Notes to the Financial Report For the Year Ended 30 June 2024

4.4. Allowance for impairment losses	2024 \$'000	2023 \$'000
Local laws	-	3
Rates debtors	23	67
Other debtors	2	64
<b>Total allowance for impairment losses</b>	<b>25</b>	<b>133</b>

### Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	549	548
New allowances recognised during the year	25	132
Amounts already allowed for and written off as uncollectible	-	(131)
Balance at end of year	<b>573</b>	<b>549</b>

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

### 4.5. Borrowing costs

Interest - Borrowings	6	13
<b>Total borrowing costs</b>	<b>6</b>	<b>13</b>

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

### 4.6. Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	51	50
Auditors' remuneration - Internal Audit	5	3
Councillors' allowances	251	238
Valuations	6	23
Election expenses	2	-
<b>Total other expenses</b>	<b>315</b>	<b>314</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 5 Investing in and financing our operations

5.1. Financial assets	2024	2023
(a) Cash and cash equivalents	\$'000	\$'000
Cash on hand	2	3
Cash at bank	3,669	1,352
Term deposits	3,000	14,716
<b>Total cash and cash equivalents</b>	<b><u>6,671</u></b>	<b><u>16,071</u></b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits	<u>15,208</u>	<u>12,147</u>
<b>Total other financial assets</b>	<b><u>15,208</u></b>	<b><u>12,147</u></b>
<b>Total cash and cash equivalents and other financial assets</b>	<b><u>21,879</u></b>	<b><u>28,217</u></b>

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

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

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

## Notes to the Financial Report For the Year Ended 30 June 2024

	2024	2023
	\$'000	\$'000
<b>(c) Trade and other receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	2,556	2,499
Allowance for expected credit loss - rates	(380)	(357)
Fire services debtor levy	367	326
Net GST receivable	254	268
Infringement debtors	39	39
Allowance for expected credit loss - infringements	(39)	(39)
<i>Non statutory receivables</i>		
Other debtors	352	740
Allowance for expected credit loss - other debtors	(147)	(130)
Allowance for expected credit loss - NDIS	(8)	(23)
<b>Total current trade and other receivables</b>	<b>2,995</b>	<b>3,322</b>

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

### (d) Ageing of Receivables

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

Current (not yet due)	63	481
Past due by up to 31 and 60 days	10	36
Past due between 61 and 90 days	3	36
Past due by more than 90 days	276	187
<b>Total trade and other receivables</b>	<b>352</b>	<b>740</b>

### (e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$155k (2023: \$153k) were impaired. The amount of the allowance raised against these debtors was \$155k (2023: \$153k). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Past due by more than 1 year	155	153
<b>Total trade &amp; other receivables</b>	<b>155</b>	<b>153</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

<b>5.2. Non-financial assets</b>	<b>2024</b>	<b>2023</b>
<b>(a) Inventories</b>	<b>\$'000</b>	<b>\$'000</b>
Inventories held for distribution	242	378
<b>Total inventories</b>	<b>242</b>	<b>378</b>

Inventories held for distribution represent gravel stockpile and are measured at charge out rates based on gravel extraction, processing and cartage rates.

**(b) Other assets**

Prepayments	801	249
Other	369	195
<b>Total other assets</b>	<b>1,169</b>	<b>444</b>

**5.3 Payables, trust funds and deposits and contract and other liabilities**

**(a) Trade and other payables**

**Current**

*Non-statutory payables*

Trade payables	1,834	1,774
Accrued expenses	879	733
<b>Total current trade and other payables</b>	<b>2,713</b>	<b>2,507</b>

**(b) Trust funds and deposits**

**Current**

Refundable deposits	74	60
Fire services levy	1,335	326
Retention amounts	6	33
Other refundable deposits	-	11
<b>Total current trust funds and deposits</b>	<b>1,415</b>	<b>430</b>

**(c) Contract and other liabilities**

**Contract liabilities**

**Current**

Grants received in advance - operating	416	617
<b>Total contract liabilities</b>	<b>416</b>	<b>617</b>

**Other liabilities**

**Current**

Deferred capital grants	4,134	4,630
<b>Total other liabilities</b>	<b>4,134</b>	<b>4,630</b>
<b>Total contract and other liabilities</b>	<b>4,550</b>	<b>5,246</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

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### *Trust funds and deposits*

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

### *Contract liabilities*

Contract liabilities reflect consideration received in advance from customers in respect of delivery of services/delivery of grant outcomes. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

### *Other liabilities*

Grant consideration was received from State and Federal Governments to support the construction of various assets. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion of these assets. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

### *Purpose and nature of items*

Refundable Deposits - Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

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

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

## Notes to the Financial Report For the Year Ended 30 June 2024

5.4. Interest-bearing liabilities	2024 \$'000	2023 \$'000
<b>Current</b>		
Borrowings - secured	53	102
	<b>53</b>	<b>102</b>
<b>Non-current</b>		
Borrowings - secured	-	53
	-	53
<b>Total</b>	<b>53</b>	<b>155</b>

Borrowings are secured by rates.

(a) The maturity profile for Council's borrowings is:

Not later than one year	53	102
Later than one year and not later than five years	-	53
	<b>53</b>	<b>155</b>

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.

### 5.5. Provisions

	Employee	Landfill restoration	Total
	\$ '000	\$ '000	\$ '000
<b>2024</b>			
Balance at beginning of the financial year	5,649	1,199	6,848
Additional provisions	267	270	537
Amounts used	(2,015)	(12)	(2,027)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(287)	(43)	(330)
Balance at the end of the financial year	<b>3,614</b>	<b>1,414</b>	<b>5,028</b>
<i>Provisions - current</i>	3,257	707	3,964
<i>Provisions - non-current</i>	357	707	1,064
<b>2023</b>			
Balance at beginning of the financial year	3,975	1,226	5,201
Additional provisions	1,973	39	2,012
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(300)	(66)	(366)
Balance at the end of the financial year	<b>5,649</b>	<b>1,199</b>	<b>6,848</b>
<i>Provisions - current</i>	5,454	683	6,138
<i>Provisions - non-current</i>	194	516	710

## Notes to the Financial Report For the Year Ended 30 June 2024

	2024	2023
	\$'000	\$'000
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	851	1,148
Long service leave	182	2,149
Redundancies	-	1,300
	<b>1,034</b>	<b>4,597</b>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	374	340
Long service leave	1,849	518
	<b>2,223</b>	<b>858</b>
Total current employee provisions	<b>3,257</b>	<b>5,454</b>
<i>In 2023, employee current provisions expected to be wholly settled within 12 months took into account payout of leave balances and redundancies for community care services - Council exited this service on 31 Oct 2023.</i>		
<b>Non-current</b>		
Long service leave	357	194
<b>Total non-current employee provisions</b>	<b>357</b>	<b>194</b>
<b>Aggregate carrying amount of employee provisions:</b>		
Current	3,257	5,454
Non-current	357	194
<b>Total aggregate carrying amount of employee provisions</b>	<b>3,614</b>	<b>5,649</b>

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

### *Annual leave*

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months.
- present value if the Council does not expect to wholly settle within 12 months.

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

### *Long service leave*

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

Key assumptions:	2024	2023
- discount rate	4.35%	4.06%
- index rate	4.45%	4.35%

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(b) Landfill restoration</b>		
Current	707	683
Non-current	707	516
	<b>1,414</b>	<b>1,199</b>

Council is obligated to restore Denyer's landfill site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:	<b>2024</b>	<b>2023</b>
- discount rate	4.35%	4.06%
- index rate - CPI	3.67%	5.62%

**5.6. Financing arrangements**

The Council has the following funding arrangements in place as at 30 June 2024.

Credit card facilities	100	100
Loans	53	155
<b>Total facilities</b>	<b>153</b>	<b>255</b>
Used facilities	66	175
Unused facilities	<b>87</b>	<b>80</b>



## Notes to the Financial Report For the Year Ended 30 June 2024

### 5.7. Commitments

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

#### a) Commitments for expenditure

2024	Not later than	Later than 1 year and not later than 2	Later than 2 years and not later than	Later than 5	Total
	1 year	years	5 years	years	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Operating</b>					
Garbage & Recycling Collection	1,524	1,596	5,256	-	8,376
<b>Total</b>	<b>1,524</b>	<b>1,596</b>	<b>5,256</b>	<b>-</b>	<b>8,376</b>
<b>Capital</b>					
Recreation and Community	4,975	-	-	-	4,975
Waste	82	-	-	-	82
Bridges	1,235	-	-	-	1,235
Plant and Equipment	106	-	-	-	106
Flood Recovery Works	3,420	-	-	-	3,420
<b>Total</b>	<b>9,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,818</b>

2023	Not later than	Later than 1 year and not later than 2	Later than 2 years and not later than	Later than 5	Total
	1 year	years	5 years	years	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Operating</b>					
Garbage & Recycling Collection	1,219	1,271	4,149	1,503	8,141
Major Community Project Fund	100	-	-	-	100
<b>Total</b>	<b>1,319</b>	<b>1,271</b>	<b>4,149</b>	<b>1,503</b>	<b>8,241</b>
<b>Capital</b>					
Recreation and Community	4,586	-	-	-	4,586
Plant and Equipment	81	-	-	-	81
<b>Total</b>	<b>4,666</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,666</b>

#### b) Operating lease receivables

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2024	2023
	\$'000	\$'000
Not later than one year	311	248
Later than one year and not later than five years	726	255
Later than five years	376	179
<b>Total</b>	<b>1,413</b>	<b>682</b>

Notes to the Financial Report  
For the Year Ended 30 June 2024

## Note 6. Assets we manage

## 6.1. Property, infrastructure, plant and equipment

## Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2023 \$'000	Additions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Transfers 30 June 2024 \$'000	Carrying amount 30 June 2024 \$'000
Property	37,476	1,692	2,695	(788)	(95)	820	41,800
Plant and equipment	4,685	1,003	-	(1,156)	(79)	-	4,454
Infrastructure	233,232	5,497	3,544	(5,980)	-	-	236,293
Work in progress	2,326	806	-	-	-	(820)	2,312
	<b>277,719</b>	<b>8,998</b>	<b>6,239</b>	<b>(7,924)</b>	<b>(174)</b>	<b>-</b>	<b>284,859</b>

## Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Closing WIP \$'000
Property	435	63	(143)	355
Infrastructure	1,891	743	(677)	1,957
Total	<b>2,326</b>	<b>806</b>	<b>(820)</b>	<b>2,312</b>

Notes to the Financial Report  
For the Year Ended 30 June 2024

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land improvements specialised \$'000	Land under roads \$'000	Land improvement specialised \$'000	Buildings - non specialised \$'000	Buildings specialised \$'000	Building improvements \$'000	Total Buildings \$'000	Work in Progress \$'000	Total Property \$'000
At fair value 30 June 2023	5,144	5,087	6,051	4,500	20,782	31,532	1,095	32,627	435	53,845	
Accumulated depreciation at 30 June 2023	-	-	(1,558)	-	(1,558)	(14,009)	(365)	(14,375)	-	(15,933)	
	5,144	5,087	4,493	4,500	19,224	17,523	730	18,253	435	37,911	
<b>Movements in fair value</b>											
Additions	-	880	800	-	1,680	12	-	12	63	1,755	
Revaluation	-	-	879	-	879	3,596	125	3,721	-	4,601	
Disposal	-	(95)	-	-	(95)	-	-	-	-	(95)	
Transfers	-	-	817	-	817	4	-	4	(143)	677	
	-	785	2,496	-	3,280	3,612	125	3,737	(80)	6,938	
<b>Movements in accumulated depreciation</b>											
Depreciation	-	-	(170)	-	(170)	(581)	(36)	(618)	-	(788)	
Revaluation	-	-	(197)	-	(197)	(1,663)	(46)	(1,709)	-	(1,906)	
	-	-	(367)	-	(367)	(2,245)	(82)	(2,327)	-	(2,694)	
At fair value 30 June 2024	5,144	5,872	8,548	4,500	24,063	35,144	1,220	36,364	355	60,782	
Accumulated depreciation at 30 June 2024	-	-	(1,926)	-	(1,926)	(16,254)	(447)	(16,701)	-	(18,627)	
<b>Carrying amount</b>	<b>5,144</b>	<b>5,872</b>	<b>6,622</b>	<b>4,500</b>	<b>22,137</b>	<b>18,890</b>	<b>773</b>	<b>19,663</b>	<b>355</b>	<b>42,156</b>	

Notes to the Financial Report  
For the Year Ended 30 June 2024

(b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures and fittings furniture \$'000	Computers and telecommunications \$'000	Library books equipment \$'000	Total plant and equipment \$'000
At fair value 30 June 2023	10,138	248	2,743	1,720	14,629
Accumulated depreciation at 30 June 2023	(6,903)	(126)	(2,087)	(1,048)	(9,315)
	3,235	122	657	672	4,685
<b>Movements in fair value</b>					
Additions	779	-	128	95	1,003
Disposal	(430)	-	-	-	(430)
	349	-	128	95	572
<b>Movements in accumulated depreciation</b>					
Depreciation	(809)	(28)	(234)	(86)	(1,156)
Accumulated depreciation of disposals	351	-	-	-	351
	(458)	(28)	(234)	(86)	(805)
At fair value 30 June 2024	10,487	248	2,872	1,815	15,422
Accumulated depreciation at 30 June 2024	(7,361)	(154)	(2,320)	(1,133)	(10,969)
<b>Carrying amount</b>	<b>3,126</b>	<b>94</b>	<b>551</b>	<b>682</b>	<b>4,453</b>

Notes to the Financial Report  
For the Year Ended 30 June 2024

(c) Infrastructure	Recreation, parks and open spaces										Total Infrastructure \$'000
	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Waste Management \$'000	Aerodromes \$'000	Kerb and channel \$'000	Other infrastructure \$'000	Work In Progress \$'000		
At fair value 30 June 2023	227,401	44,781	14,987	27,409	3,092	29,535	41,262	17,799	1,891		410,905
Accumulated depreciation at 30 June 2023	(106,071)	(14,741)	(5,473)	(12,452)	(1,204)	(10,489)	(15,811)	(7,994)	-		(175,782)
	121,331	30,040	9,515	14,957	1,887	19,046	25,451	9,804	1,891		235,122
<b>Movements in fair value</b>											
Additions	3,511	-	1,208	226	10	230	312	-	743		6,240
Revaluation	-	-	-	-	354	3,388	-	2,029	-		6,084
Transfers	-	-	-	-	-	-	-	-	(677)		(677)
	3,511	-	1,208	226	363	3,618	312	2,029	66		11,647
<b>Movements in accumulated depreciation</b>											
Depreciation	(3,465)	(454)	(158)	(343)	(63)	(578)	(516)	(353)	-		(5,980)
Revaluation	-	-	-	-	(145)	(1,262)	-	(952)	-		(2,540)
	(3,465)	(454)	(158)	(343)	(208)	(1,840)	(516)	(1,304)	-		(8,520)
At fair value 30 June 2024	230,912	44,781	16,196	27,635	3,455	33,153	41,574	19,828	1,957		422,552
Accumulated depreciation at 30 June 2024	(109,536)	(15,195)	(5,630)	(12,795)	(1,412)	(12,328)	(16,327)	(9,299)	-		(184,303)
<b>Carrying amount</b>	<b>121,377</b>	<b>29,586</b>	<b>10,565</b>	<b>14,840</b>	<b>2,043</b>	<b>20,825</b>	<b>25,247</b>	<b>10,529</b>	<b>1,957</b>		<b>236,249</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

### Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

<i>Asset recognition thresholds and depreciation periods</i>	<b>Depreciation Period</b>	<b>Threshold Limit \$'000</b>
Land & land improvements		
Land	Not depreciated	2,000
Land improvements	10 - 50 Years	5,000
Buildings		
Buildings	43 - 65 years	5,000
Building and leasehold improvements	10 - 65 years	5,000
Plant and Equipment		
Plant, machinery and equipment	3 - 10 years	2,000
Fixtures, fittings and furniture	5 -10 Years	2,000
Computers and telecommunications	4 -10 Years	2,000
Library books	15 - 20 years	1,000
Infrastructure		
Roads - pavements, substructure, formation and earthworks	15 - 100 years	10,000
Roads - kerb, channel and minor culverts	80 years	5,000
Bridges	100 years	5,000
Footpaths and cycleways	100 years	5,000
Drainage	80 years	10,000
Aerodromes	50 - 65 years	5,000
Recreational, leisure and community facilities	40 - 90 years	5,000
Parks, open space and streetscapes	10 - 65 years	5,000
Waste management	50 - 65 years	5,000

## Notes to the Financial Report For the Year Ended 30 June 2024

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### *Land under roads*

Council recognises land under roads it controls at fair value. Valuation of land under roads was undertaken by a qualified independent valuer, Preston Rowe Paterson Horsham & Wimmera Pty. Ltd. Land under roads has been valued based on land sales, sales of unused roads and sales of channel easements with adjustments made for location and overall land area.

### *Depreciation and amortisation*

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

### *Repairs and maintenance*

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

### **Valuation of land and buildings**

Valuation of land and buildings were undertaken by a qualified independent valuer, Preston Rowe Paterson Horsham & Wimmera Pty. Ltd. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

## Notes to the Financial Report For the Year Ended 30 June 2024

The date of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year, this valuation was based on the VGV indexation movement of 11.60% since the last revaluation as of 30 June 2022 - a management adjustment to this effect has been made. A full revaluation of these assets will be conducted in 2024/25.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level2	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Land	-	5,872	5,144	30/06/2022	Independent
Land Improvements	-	-	6,622	30/06/2024	Indexed
Land under roads	-	-	4,500	30/06/2022	Independent
Buildings	-	-	18,890	30/06/2024	Indexed
Building Improvements	-	-	773	30/06/2024	Indexed
<b>Total</b>	<b>-</b>	<b>5,872</b>	<b>35,929</b>		

### Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with a valuation undertaken by Council's Manager of Assets & Property, Dmitry Belyakov (MSc, CPEng) staff using Confirm asset management software. An indexed based revaluation was conducted in the current year, this valuation was based on the Rawlinson's index movement of 11.40% since the last revaluation in FY 2022 and FY 2023 - a management adjustment to this effect has been made. A full revaluation of these assets will be conducted in 2024/25.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level2	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Roads	-	-	121,377	30/06/2023	Independent
Bridges	-	-	29,586	30/06/2023	Independent
Footpaths and cycleways	-	-	10,565	30/06/2023	Independent
Drainage	-	-	14,840	30/06/2023	Independent
Waste management	-	-	2,043	30/06/2024	Indexed
Parks, open space and streetscapes	-	-	20,825	30/06/2024	Indexed
Aerodromes	-	-	1,280	30/06/2024	Indexed
Kerb and channel	-	-	25,247	30/06/2023	Independent
Other infrastructure	-	-	10,529	30/06/2024	Indexed
<b>Total</b>	<b>-</b>	<b>-</b>	<b>236,292</b>		



## Notes to the Financial Report For the Year Ended 30 June 2024

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### **Description of significant unobservable inputs into level 3 valuations**

**Specialised land and land under roads** is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 30% and 80%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$7.50 and \$425 per square metre.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$330 to \$5,500 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 4 to 50 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 15 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Reconciliation of specialised land	2024	2023
	\$'000	\$'000
Land	5,144	5,144
Land improvements	6,622	4,493
Land under roads	4,500	4,500
<b>Total specialised land</b>	<b>16,266</b>	<b>14,137</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

<b>6.2 Investment property</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Balance at beginning of financial year	1,030	1,030
Balance at end of financial year	<u>1,030</u>	<u>1,030</u>

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

***Valuation of investment property***

Valuation of investment property has been determined in accordance with an independent valuation in 2021 by Eishold Property (Simon Eishold, Certified Practising Valuer) who has experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property as at 1 June 2021.

## Notes to the Financial Report For the Year Ended 30 June 2024

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### Note 7. People and relationships

#### 7.1. Council and key management remuneration

##### (a) Related Parties

###### *Parent entity*

Council is the parent entity.

###### *Subsidiaries and Associates*

Mystic Park Cemetery Trust has not been consolidated into the accounts of the parent entity as the level of transactions is immaterial. There are no other subsidiaries or associates.

##### (b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Gannawarra Shire Council. The Councillors, Chief Executive Officer and Directors are deemed KMP.

Details of KMP at any time during the year are:

##### **Councillors**

Councillor Ross Stanton (Mayor from 6 November 2023)  
 Councillor Charlie Gillingham (Mayor to 6 November 2023,  
 Deputy Mayor from 6 November 2023)  
 Councillor Jane Ogden (Deputy Mayor to 6 November 2023)  
 Councillor Kelvin Burt  
 Councillor Travis Collier  
 Councillor Keith Link  
 Councillor Garner Smith  
 Chief Executive Officer  
 Director - Corporate Services (1/7/2023 - 18/11/2023, 27/11/2023 - current)  
 Director - Community Wellbeing  
 Director - Infrastructure and Development  
 Executive Manager - Economic Development  
 Manager - Governance (1/7/2023 - 29/3/2024)

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
<b>Total Number of Councillors</b>	7	7
<b>Total of Chief Executive Officer and other Key Management Personnel</b>	6	6
<b>Total Number of Key Management Personnel</b>	13	13

## Notes to the Financial Report For the Year Ended 30 June 2024

### (c) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Other long-term employee benefits** include long service leave, other long service benefits or deferred compensation.

**Post-employment benefits** include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Termination benefits** include termination of employment payments, such as severance packages.

	2024 \$'000	2023 \$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,203	1,256
Other long-term benefits	21	54
Post employment benefits	98	95
<b>Total</b>	<b>1,322</b>	<b>1,404</b>

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	No.	No.
\$20,000 - \$29,999	4	5
\$30,000 - \$39,999	1	1
\$50,000 - \$59,999	1	-
\$60,000 - \$69,999	1	-
\$70,000 - \$79,999	1	1
\$80,000 - \$89,999	-	1
\$110,000 - \$119,999	1	-
\$170,000 - \$179,999	-	1
\$190,000 - \$199,999	1	-
\$200,000 - \$209,999	2	2
\$210,000 - \$219,999	-	1
\$280,000 - \$289,999	1	1
	<b>13</b>	<b>13</b>

### (d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.

## Notes to the Financial Report For the Year Ended 30 June 2024

	2024 \$'000	2023 \$'000
Total remuneration of other senior staff was as follows:		
Short-term benefits	106	-
Other long-term benefits	28	-
Post employment benefits	11	-
Termination benefits	120	-
Total	<u>265</u>	<u>-</u>

The number of Senior Officers are shown below in their relevant income bands:

	2024 No.	2023 No.
Income Range:		
\$260,000 - \$269,999	<u>1</u>	<u>-</u>
	<u>1</u>	<u>-</u>
	\$'000	\$'000
Total Remuneration for the reporting year for other senior staff included above, amounted to:	265	-

### 7.2. Related party disclosure

#### (a) Transactions with related parties

During the period Council entered into the following transactions with related parties.

	2024	2023
Purchase of hay during the floods - from related party to Cr. Gillingham	Nil	\$ 920

#### (b) Outstanding balances with related parties

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties

	2024	2023
	Nil	Nil

#### (c) Loans to/from related parties

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party as follows:

	2024	2023
	Nil	Nil

#### (d) Commitments to/from related parties

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party are as follows:

	2024	2023
	Nil	Nil

## Note 8. Managing uncertainties

### 8.1. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

#### (a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council. At balance date, Council held the following bank guarantees for contract works being undertaken.

	Start Date	Amount \$'000
Boral Asphalt - G06-2021 (Practical Completion)	21/12/2021	45
Earthworks Civil & Construction Pty Ltd - G10-2021 (Practical Completion)	9/07/2022	38
Earthworks Civil & Construction Pty Ltd - G10-2021 (Defects Liability)	9/07/2022	38
CJ & BT McLoughlan Pty Ltd - G04-2022 (End of Maintenance Period)	8/12/2022	7
CJ & BT McLoughlan Pty Ltd - G06-2022 (End of Maintenance Period)	15/02/2023	10
S & R Engineering - G02-2021 (Practical Completion)	23/02/2023	25
S & R Engineering - G11-2021 (Practical Completion)	23/02/2023	11
Veolia Environmental Services - G03-2021 (Practical Completion)	28/03/2023	310
CJ & BT McLoughlan Pty Ltd - G10-2022 (Practical Completion)	10/05/2023	58
CJ & BT McLoughlan Pty Ltd - G10-2022 (End of Maintenance Period)	27/04/2023	58

#### (b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - the amount of the obligation cannot be measured with sufficient reliability.

### Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

### Landfill

Council operates a landfill. Council will have to carry out site rehabilitation works in the future. At balance date Council is unable to accurately assess the financial implications of such works.

### Insurance claims

Council is unaware of any major insurance claims that could have a material impact on future operations.

### Legal matters

Council is unaware of any major legal matters that could have a material impact on future operations.

**Building cladding**

Council is unaware of any potential contingents that may exist in relation to rectification works or other matters associated with building cladding that may have the potential to adversely impact on Council.

**Liability Mutual Insurance**

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

**(c) Guarantees for loans to other entities**

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee. This amount is determined by the Environment Protection Authority to cover the Council's landfill rehabilitation requirements.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

The following Bank Guarantee is held by State of Victoria - Environment Protection Authority on behalf of Council:

	Start Date	Amount \$'000
Kerang Landfill Financial Assurance	11/04/2013	247

**8.2. Change in accounting standards**

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* to modify AASB 13 *Fair Value Measurement*. AASB 2022-10 amends AASB 13 *Fair Value Measurement* for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*. AASB 2022-6 amends AASB 101 *Presentation of Financial Statements* to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

### 8.3. Financial instruments

#### (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the material accounting policy information and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

#### (b) Market risk

Market risk is the risk that the fair value or future cash flows of Council's financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

##### **Interest rate risk**

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

#### (c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- Council have a policy for establishing credit limits for the entities Council deal with;
- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.



Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

#### **(d) Liquidity risk**

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

#### **(e) Sensitivity disclosure analysis**

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +1% and -1% in market interest rates (AUD) from year-end rates of 4.7%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

## Notes to the Financial Report For the Year Ended 30 June 2024

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### 8.4. Fair value measurement

#### *Fair value hierarchy*

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 *Fair Value Measurement*, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

#### *Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 4 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

## Notes to the Financial Report For the Year Ended 30 June 2024

Asset class	Revaluation frequency
Land	3 to 4 years
Buildings	3 to 4 years
Roads	3 to 4 years
Bridges	3 to 4 years
Footpaths and cycleways	3 to 4 years
Drainage	3 to 4 years
Recreational, leisure and community facilities	3 to 4 years
Waste management	3 to 4 years
Parks, open space and streetscapes	3 to 4 years
Aerodromes	3 to 4 years
Other infrastructure	3 to 4 years

Where the assets are revalued, the revaluation increases are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrease for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense. Revaluation decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrease is taken to the reserve to the extent of the remaining increases. Within the same class of assets, revaluation increases and decreases within the year are offset.

### *Impairment of assets*

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

### **8.5. Events occurring after balance date**

No matters have occurred after balance date that require disclosure in the financial report.

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 9. Other matters

9.1. Reserves	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
<b>(a) Revaluation reserves</b>			
<b>2024</b>			
<b>Property</b>			
Land and land improvements	3,539	682	4,221
Buildings	10,552	2,012	12,564
	14,091	2,694	16,785
<b>Infrastructure</b>			
Roads	110,125	-	110,125
Bridges	20,244	-	20,244
Footpaths and cycleways	4,733	-	4,733
Drainage	7,095	-	7,095
Waste management	183	209	392
Recreation, parks and open space	3,351	2,127	5,478
Aerodromes	819	131	950
Kerb and channel	19,070	-	19,071
Other infrastructure	8,106	1,077	9,183
	173,726	3,544	177,271
<b>Total revaluation reserves</b>	<b>187,818</b>	<b>6,239</b>	<b>194,056</b>
<b>2023</b>			
<b>Property</b>			
Land and land improvements	3,539	-	3,539
Buildings	10,552	-	10,552
	14,091	-	14,091
<b>Infrastructure</b>			
Roads	106,036	4,089	110,125
Bridges	7,579	12,665	20,244
Footpaths and cycleways	3,147	1,585	4,733
Drainage	5,986	1,109	7,095
Waste management	183	-	183
Recreation, parks and open space	3,351	-	3,351
Aerodromes	819	-	819
Kerb and channel	6,617	12,453	19,070
Other infrastructure	8,106	-	8,106
	141,825	31,901	173,726
<b>Total revaluation reserves</b>	<b>155,915</b>	<b>31,901</b>	<b>187,818</b>

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

## Notes to the Financial Report For the Year Ended 30 June 2024

	2024	2023
	\$'000	\$'000
<b>9.2. Reconciliation of cash flows from operating activities to surplus</b>		
Surplus/(deficit) for the year	(3,750)	5,785
<i>Non-cash adjustments:</i>		
Profit on disposal of property, infrastructure, plant and equipment	(101)	(254)
Depreciation	7,924	7,075
Borrowing costs	6	13
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	327	(362)
(Increase)/decrease in prepayments	(553)	30
Increase/(decrease) in other assets	(174)	(173)
Increase/(decrease) in trade and other payables	206	1,116
Increase/(Decrease) in contract and other liabilities	(696)	(221)
(Decrease)/increase in other liabilities	985	(129)
(Increase)/decrease in inventories	136	(23)
Increase/(decrease) in provisions	(1,820)	1,647
Net cash provided by operating activities	<b>2,490</b>	<b>14,505</b>

### 9.3. Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in Comprehensive Operating Statement when they are made or due.

#### **Accumulation**

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

#### **Defined Benefit**

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119 *Employee Benefits*.

## Notes to the Financial Report For the Year Ended 30 June 2024

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### **Funding arrangements**

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa

Salary information 3.5% pa

Price inflation (CPI) 2.8% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

### **Employer contributions**

#### **(A) Regular contributions**

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

#### **(B) Funding calls**

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

## Notes to the Financial Report For the Year Ended 30 June 2024

### ***The 2023 triennial actuarial investigation surplus amounts***

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2023 (Triennial) \$m	2022 (Interim) \$m
- A VBI Surplus	84.7	44.6
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	111.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

### ***The 2024 interim actuarial investigation***

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024. The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns 5.6% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.7% pa

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

### ***The 2020 triennial investigation***

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	2020 Triennial investigation	2023 Triennial investigation
Net investment return		
Salary inflation	5.6% pa 2.5% pa for two years and 2.75% pa thereafter	5.7% pa 3.50% pa
Price inflation	2.0% pa	2.8% pa

## Notes to the Financial Report For the Year Ended 30 June 2024

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### **Superannuation contributions**

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Type of Scheme	Rate	2024 \$'000	2023 \$'000
Vision super	Defined benefits	11.0% (2023:10.5%)	42	43
Vision super	Accumulation	11.0% (2023:10.5%)	685	877

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$43k.

### **10. Change in accounting policy**

There have been no changes to accounting policies in the 2023-24 year.





# Performance Statements

*Council's Performance Statement highlights the performance of key Council services.*

## GANNAWARRA SHIRE COUNCIL PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

### DESCRIPTION OF MUNICIPALITY

Gannawarra Shire Council is located in the north-western part of Victoria, encompassing a blend of rural and regional communities. It covers a diverse landscape including significant agricultural areas along the Murray River and the Kerang Lakes. The Shire is known for its robust agricultural sector, including grain, dairy, and livestock farming, as well as emerging renewable energy projects. Covering an area of 3,735 square kilometres, Gannawarra Shire is home to over 10,500 residents, with population growth expected to remain steady. The region is characterised by its strong community ties and a growing focus on tourism, particularly related to its natural environment and water-based recreation.

### OVERVIEW OF 2023/2024

During the financial year council experienced growth in residents and demand for services. Extensive capital works were undertaken to improve infrastructure.

### SERVICE PERFORMANCE INDICATORS

For the year ended 30 June 2024

SERVICE PERFORMANCE INDICATORS						
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations	
	Actual	Actual	Actual	Target Actual		
<b>Aquatic facilities</b>						
<i>Utilisation</i>						
Utilisation of aquatic facilities	3.27	3.03	3.59	N/A	3.84	The past 12 months saw a significant increase in the use of the indoor exercise pool in Kerang, whilst a decrease was seen in the utilisation of Council's seasonal pools.
[Number of visits to aquatic facilities / Municipal population]						
<b>Animal management</b>						
<i>Health and safety</i>						
Animal management prosecutions	0.00%	0.00%	0.00%	N/A	0.00%	There were no animal management prosecutions in 2023/2024.
[Number of successful animal management prosecutions / Number of Animal management prosecutions] x100						

SERVICE PERFORMANCE INDICATORS						
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations	
	Actual	Actual	Actual	Target		
<b>Food safety</b>						
<i>Health and safety</i>						
<i>Critical and major non-compliance notifications</i>	100.00%	100.00%	0.00%	N/A	0.00%	There were no critical and major non-compliance outcome notifications during the reporting period.
[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about a food premises] x100						
<b>Governance</b>						
<i>Satisfaction</i>						
<i>Satisfaction with community consultation and engagement</i>	56.00	46.00	49.00	50.00	51.00	Continued upward trend on community satisfaction with consultation and engagement.
[Community satisfaction rating out of 100 with the consultation and engagement efforts of Council]						
<b>Libraries</b>						
<i>Participation</i>						
<i>Library membership</i>	N/A	N/A	N/A	N/A	21.50%	Library membership is within the expected indicator range, as this is a new indicator it is therefore not comparable to prior years.
[Percentage of the population that are registered library members] x100						
<b>Maternal and Child Health</b>						
<i>Participation</i>						
<i>Participation in the MCH service</i>	85.60%	80.77%	88.56%	N/A	81.69%	Participation in the Maternal and Child Health Service has slightly decreased throughout the year, this is due to a lengthy staffing vacancy
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100						

SERVICE PERFORMANCE INDICATORS						
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations	
	Actual	Actual	Actual	Target		
<b>Maternal and Child Health</b>						
<i>Participation</i>						
<i>Participation in the MCH service by Aboriginal children</i>	97.37%	83.33%	95.56%	N/A	95.56%	Participation in the Maternal and Child Health Service by Aboriginal children has slightly increased. Staff continue to strengthen partnerships with local Aboriginal services to provide a safe environment for all families to attend.
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100						
<b>Roads</b>						
<i>Condition</i>						
<i>Sealed local roads below the intervention level</i>	99.50%*	99.42%*	90.72%*	99.00%	99.93%	FY21-FY23 - we will not be able to provide the reliable supporting data as there was no process to capture this information in the assets registers. Our Confirm (Asset Management System) does not track condition deterioration, this data is limited to assets service life start / end dates. Also, the previous reporting was valuations-orientated and based on pavement / seal sqm. - there is no reliable way of converting this into length.  Council are still waiting on approval for defect rectification from the October-December 2022 floods which affecting sealed road condition standard. Council is reviewing deteriorated roads on a case-by-case basis and prioritising the works to address the worst affected roads as a priority.
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]						

SERVICE PERFORMANCE INDICATORS						
Service/indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations	
	Actual	Actual	Actual	Target		Actual
<b>Statutory Planning</b>						
<i>Service standard</i>						
<i>Planning applications decided within the relevant required time</i>	90.75%	64.75%	66.67%	68.00%	57.32%	Planning applications decided within the required time frames has decreased due to the complexity of applications received and the increased number of secondary consent applications, etc received.
[Percentage of planning application decisions made within the relevant required time]						
<b>Waste Collection</b>						
<i>Waste diversion</i>						
<i>Kerbside collection waste diverted from landfill</i>	44.88%	37.99%	36.50%	40.00%	39.54%	The percentage of waste from kerbside collection being diverted from landfill has had a slight increase from previous reports but continues to remain steady.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100						

## FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2024

FINANCIAL PERFORMANCE INDICATORS										
Dimension/ indicator/ measure	Results					Forecasts				Material Variations
	2021	2022	2023	2024	2025	2026	2027	2028		
	Actual	Actual	Actual	Target	Actual					
<b>Efficiency</b>										
<i>Expenditure level</i>										
<i>Expenses per property assessment</i>	\$4,708.71	\$4,696.00	\$5,387.00	\$5,030.00	\$4,643.00	\$4,668.29	\$4,660.14	\$4,793.43	\$4,924.43	The decrease in 2023/24 compared to prior year is due to - Flood related expenditure in 2022/23 - Exit from Community Care services in Oct 2023 Offset by increase in depreciation due to Infrastructure revaluation in 2022/23.
[Total expenses / Number of property assessments]										
<i>Revenue level</i>										
<i>Average rate per property assessment</i>	\$1,613.29	\$1,654.71	\$1,727.29	N/A	\$1,806.29	\$1,863.86	\$1,910.45	\$1,958.21	\$2,007.17	This increase is in line with the rate cap and supplementary valuations during the year.
[General rates and Municipal charges / Number property assessments]										

FINANCIAL PERFORMANCE INDICATORS										
Dimension/ indicator/ measure	Results					Forecasts				Material Variations
	2021	2022	2023	2024	2025	2026	2027	2028		
	Actual	Actual	Actual	Target	Actual					
<b>Liquidity</b>										
<i>Working capital</i>										
<i>Current assets compared to current liabilities</i>	197.32%	199.99%	224.38%	327.23%	207.05%	337.13%	355.02%	362.93%	357.99%	Council's position is sound. Reduction in ratio in 2023/24 compared to prior year is due to several reasons - 2022/23 cash position was higher due to advance payment of the annual allocation of Federal Assistance Grants and large number of unearned/unspent grants at year end. - 2022/23 current provisions included higher than normal provisions (annual leave, long service leave and redundancy) to facilitate payout of community care staff during exit from this service in October 2023. - 2023/24 trust funds & deposits include unpaid Fire Service Levy held in trust and payable to the State Revenue Office. The indicator increases in the forward years as Council does not budget for unearned grants which is an unknown factor.

[Current assets / Current liabilities] x100

FINANCIAL PERFORMANCE INDICATORS										
Dimension/ indicator/ measure	Results					Forecasts				Material Variations
	2021	2022	2023	2024	2025	2026	2027	2028		
	Actual	Actual	Actual	Target	Actual					
<b>Liquidity</b>										
<i>Unrestricted cash</i>										
<i>Unrestricted cash compared to current liabilities</i>	80.64%	54.41%	47.56%	N/A	-25.62%	171.50%	192.69%	205.18%	205.14%	Unrestricted cash is negative due to the criteria in how this indicator is calculated (cash & cash equivalent less trust funds & deposits, unearned grants & carried forward capital works). The funds earmarked for these payments are invested in term deposits with maturities greater than 90 days. Prudent cash flow management has allowed Council to invest cash in excess of current operational needs in term deposits to avail of higher interest rates. Interest on investments in 2023/24 = \$1.1m (Refer Annual Financial Statements Note 3.7).
[Unrestricted cash / Current liabilities] x100										
<b>Obligations</b>										
<i>Loans and borrowings</i>										
<i>Loans and borrowings compared to rates</i>	2.64%	1.79%	1.06%	N/A	0.34%	0.00%	0.00%	13.62%	12.14%	Council will be debt free in 2024/25. Council's Adopted Budget 2024/25 proposes new loan borrowings for the construction of the Integrated Aquatic Facility in 2026/27.
[Interest bearing loans and borrowings / Rate revenue] x100										



FINANCIAL PERFORMANCE INDICATORS										
Dimension/ indicator/ measure	Results					Forecasts				Material Variations
	2021	2022	2023	2024	2025	2026	2027	2028		
	Actual	Actual	Actual	Target	Actual					
<b>Obligations</b>										
<i>Loans and borrowings</i>										
<i>Loans and borrowings repayments compared to rates</i>	0.93%	0.89%	0.74%	N/A	0.69%	0.34%	0.00%	0.88%	1.72%	Council will be debt free in 2024/25. Council's Adopted Budget 2024/25 proposes new loan borrowings for the construction of the Integrated Aquatic Facility in 2026/27.
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100										
<b>Indebtedness</b>										
<i>Non-current liabilities compared to own source revenue</i>	8.36%	7.48%	3.35%	N/A	4.93%	3.45%	3.45%	13.17%	11.94%	This indicator is slightly higher than 22/23 because of the decline in own source revenue is due to the exit from Community Care services in Oct 2023. Council will be debt free in 2024/25. The indicator increases in future years because Council's Adopted Budget 2024/25 proposes new loan borrowings for the construction of the Integrated Aquatic Facility in 2026/27.
[Non-current liabilities / Own source revenue] x100										
<b>Asset renewal and upgrade</b>										
<i>Asset renewal and upgrade compared to depreciation</i>	111.53%	94.31%	71.15%	469.70%	92.43%	263.95%	145.51%	149.43%	133.51%	The increase in this ratio compared to 22/23 is due to the completion of the Roads to Recovery program (2019-2024) to claim life of program allocation and the completion of the Kerang CBD Stage 3 project. However, the ratio is less than the ideal 100% due to the impact of the 22/23 infrastructure revaluation increase on annual depreciation. 2024/25 indicator is higher because of flood restoration works and additional Roads to Recovery allocation under the new program (2025-2029).
[Asset renewal and upgrade expense / Asset depreciation] x100										

FINANCIAL PERFORMANCE INDICATORS										
Dimension/ indicator/ measure	Results					Forecasts				Material Variations
	2021	2022	2023	2024	2025	2026	2027	2028		
	Actual	Actual	Actual	Target	Actual					
<b>Operating position</b>										
<i>Adjusted underlying result</i>										
<i>Adjusted underlying surplus (or deficit)</i>	-2.23%	4.45%	9.09%	N/A	-19.39%	1.19%	2.93%	2.52%	2.15%	Council did not receive an equivalent of an annual allocation of Federal Assistance Grant in 2023/24 - hence, the adjusted underlying result is negative. For e.g. - Had Council received its annual allocation for 2023/24 = \$7.1m, this indicator would have been 4.45%. Interest on investments in 2023/24 = \$1.1m is a windfall gain.
[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100										
<b>Stability</b>										
<i>Rates concentration</i>										
<i>Rates compared to adjusted underlying revenue</i>	41.84%	40.50%	35.10%	45.97%	57.41%	48.82%	49.11%	49.14%	49.22%	Rates proportion of adjusted underlying revenue is higher than prior years because Council had not received an equivalent of an annual allocation of Federal Assistance Grant in 2023/24. For e.g. - Had Council received its annual allocation for 2023/24 = \$7.1m, this indicator would have been 45.94%
[Rate revenue / Adjusted underlying revenue] x100										
<i>Rates effort</i>										
<i>Rates compared to property values</i>	0.72%	0.69%	0.55%	N/A	0.45%	0.44%	0.45%	0.45%	0.46%	Rates revenue compared to property values remains consistent due to rate capping.
[Rate revenue / Capital improved value of rateable properties in the municipality] x100										

## SUSTAINABLE CAPACITY INDICATORS

For the year ended 30 June 2024

SUSTAINABLE CAPACITY INDICATORS					
<i>Indicator/ measure</i>	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations
<b>Population</b>					
<i>Expenses per head of municipal population</i>	\$3,169.33	\$3,149.26	\$3,581.78	\$3,119.10	The decrease in 2023/24 compared to prior years is due to: - Flood related expenditure in 2022/23 - Exit from Community Care services in Oct 2023 - Drought Community funded projects in 2020/21.
[Total expenses / Municipal population]					
<i>Infrastructure per head of municipal population</i>	\$19,380.96	\$21,806.76	\$24,553.38	\$25,213.24	The increase is as a result of management adjustment of buildings class of assets due to significant increase construction cost since previous revaluation in June 2022.
[Value of infrastructure / Municipal population]					
<i>Population density per length of road</i>	4.55	4.58	4.62	4.57	Despite slight decline in the population, density per length of road has remained stable. Population is based on ABS estimates and is pre-populated into this template.
[Municipal population / Kilometres of local roads]					
<b>Own-source revenue</b>					
<i>Own-source revenue per head of municipal population</i>	\$1,902.98	\$2,112.09	\$2,169.26	\$2,070.73	The decline in own source revenue is due to the exit from Community Care services in Oct 2023 and The growth in the prior years was due to growth in Community Care services. This is partly offset by higher-than-expected interest on investment.
[Own-source revenue / Municipal population]					

SUSTAINABLE CAPACITY INDICATORS					
Indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations
<b>Recurrent grants</b>					
<i>Recurrent grants per head of municipal population</i>	\$1,157.50	\$1,144.09	\$1,271.94	\$448.08	Unlike previous years, the early payment of the Federal Assistance Grant allocation did not occur. Exit from Community Care services has also contributed to a reduction in this ratio.
[Recurrent grants / Municipal population]					
<b>Disadvantage</b>					
<i>Relative socio-economic disadvantage</i>	3.00	3.00	2.00	2.00	
[Index of Relative Socio-economic Disadvantage by decile]					
<b>Workforce turnover</b>					
<i>Percentage of staff turnover</i>	8.98%	11.48%	11.36%	41.73%	Council's staff turnover rate has seen a significant increase in 2023/2024 due to the exit from the provision of Community Care services.
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x 100					

## NOTES TO THE ACCOUNTS

For the year ended 30 June 2024

### 1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed, service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. This statement has been prepared to meet the requirements of the Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g., Australian Bureau of Statistics or the Council's satisfaction survey provider).

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the Local Government (Planning and Reporting) Regulations 2020. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by the council's financial plan.

The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

## DEFINITIONS

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that — (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the Food Act 1984 , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the Food Act 1984
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service

## CERTIFICATION OF THE PERFORMANCE STATEMENT

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



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Amanda Wilson,  
Bachelor Business (Accounting), Diploma Human Resource Management  
Principal Accounting Officer

Dated: **9 October 2024**

In our opinion, the accompanying performance statement of the Gannawarra Shire Council for the year ended 30 June 2024 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

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

We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.



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Ross Stanton  
Mayor

Dated: **9 October 2024**



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Charlie Gillingham  
Deputy Mayor

Dated: **9 October 2024**



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Geoff Rollinson  
Chief Executive Officer

Dated: **9 October 2024**



Victorian Auditor-General's Office

## Independent Auditor's Report

### To the Councillors of Gannawarra Shire Council

<p><b>Opinion</b></p>	<p>I have audited the accompanying performance statement of Gannawarra Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2024</li> <li>• service performance indicators for the year ended 30 June 2024</li> <li>• financial performance indicators for the year ended 30 June 2024</li> <li>• sustainable capacity indicators for the year ended 30 June 2024</li> <li>• notes to the accounts</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Gannawarra Shire Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<p><b>Basis for Opinion</b></p>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<p><b>Councillors' responsibilities for the performance statement</b></p>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

**Auditor's responsibilities for the audit of the performance statement**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE  
11 October 2024



Travis Derricott  
*as delegate for the Auditor-General of Victoria*



# Glossary

**ACT** – A decree proclaiming the law, passed by the legislature and given royal assent by the Crown.

**ACTION PLAN** – A document that lists the actions and steps needed to achieve a goal and/or objective.

**ADVOCACY** – Lobbying for the needs of the community through reasoned argument to the relevant authorities.

**ASSET** – A physical component of a facility that has a value, enables a service to be provided and has an economic life greater than 12 months. Roads, halls and footpaths are assets.

**ASSET MANAGEMENT** – The processes by which Council collects and maintains a comprehensive database of asset conditions and uses this information to prioritise works funding and maintain existing assets at desired condition levels.

**BUSINESS EXCELLENCE FRAMEWORK** – A framework or foundation used to create an environment for continuous improvement that leads to sustainable organisational success.

**CAPITAL WORKS** – Work undertaken to either renew, upgrade, or construct assets owned by the Gannawarra community. Renewal capital works extend the functional use of an existing asset by complete or part refurbishment or replacement. These works are usually carried out on an asset which is deteriorating to an unacceptable service level. Upgrade capital works intentionally improve the level of service provided by an existing asset, due to performance requirements having increased beyond current capacity.

**CIRCULAR ECONOMY** – A model of production and consumption, which involves sharing, leasing, reusing, repairing, refurbishing and recycling existing materials and products as long as possible.

**CODES OF CONDUCT** – Statements of how the Councillors and/or staff will interact and work with colleagues and the community.

**COMMUNITY PLAN** – Plan developed by a community that outlines the community's priorities.

**COMMUNITY SATISFACTION SURVEY** – An independent annual survey of community satisfaction, jointly sponsored by Local Government Victoria and local governments.

**CONTINUOUS IMPROVEMENT** – Process of ensuring that review and improvement practises are built into operational activities.

**DEPRECIATION AND AMORTISATION** – An expense which recognises the value of a fixed asset as it is used up over time.

**EMPLOYEE BENEFITS** – Relates to wages and salaries, casual staff payments, annual leave, long service leave, superannuation, fringe benefits tax, Work Cover and redundancy payments.

**EQUITY** – Residual interest in the assets of Council after the deduction of its liabilities, which is made up of accumulated surplus and reserves. Total equity is also equal to net assets.

**EXPENSE** – An outgoing payment made by Council.

**GOVERNANCE** – How Council operates as a decision-making body, its relationship with the administration, and the ways that Council engages with its community in this process.

**GROWING GANNAWARRA – 2021–2025 COUNCIL PLAN** – Plan written to guide Council's activities for a four-year period. Details the strategic directions and objectives for the municipality, and underpins all the decision making processes, policies and procedures of Council.

**INCOME** – An incoming payment made to Council.

**INFRASTRUCTURE** – Physical assets required to enable the community to be connected and operational. This includes roads, drains, footpaths and public open spaces, as well as public facilities and buildings.

**LIABILITIES** – Future sacrifices of economic benefits that Council is presently obliged to make to other entities as a result of past transactions or other past events.

**POLICY** – A set of general guidelines that outlines Council's plan for addressing certain matters.

**REVENUE** – The amount of money that Council actually receives from its activities, mainly from rates, grants and services provided to customers and ratepayers.

**RISK MANAGEMENT** – Discipline for developing appropriate procedures to reduce the possibility of adverse effects from future events.

**ROAD MANAGEMENT PLAN/ROAD ASSET MANAGEMENT PLAN** – The plan developed to establish a management system for the public road functions that are the responsibility of the Council. The management system is based on policy and operational objectives and at the same time recognises resource limitations in undertaking the necessary levels of service and performance standards outlined in the plan.

**STRATEGY** – A plan of action designed to achieve a long-term or overall aim.

**WARDS** – The geographical area of Gannawarra Shire is broken into four electoral divisions named wards. Each ward has elected representatives.

# Abbreviations and Acronyms

<b>ABS</b>	Australian Bureau of Statistics	<b>KM</b>	Kilometres
<b>AEMO</b>	Australian Energy Market Operator	<b>KMP</b>	Key Management Personnel
<b>AAS</b>	Australian Accounting Standard	<b>LGA</b>	Local Government Area
<b>CALD</b>	Culturally and Linguistically Diverse	<b>LGBTIQ+</b>	Lesbian, Gay, Bisexual, Trans, Intersex, Queer, Asexual. The '+' represents minority gender identities and sexualities not explicitly included in the term LGBTIQ
<b>CBD</b>	Central Business District	<b>LGPRF</b>	Local Government Performance Reporting Framework
<b>CEO</b>	Chief Executive Officer	<b>LGPRO</b>	Local Government Professionals
<b>CORE</b>	Council Opportunity and Risk Evaluator	<b>LGV</b>	Local Government Victoria
<b>CPA</b>	Certified Practising Accountant	<b>MAV</b>	Municipal Association of Victoria
<b>CPI</b>	Consumer Price Index	<b>MCH</b>	Maternal and Child Health
<b>CR</b>	Councillor	<b>MEMPC</b>	Municipal Emergency Management Planning Committee
<b>CVGA</b>	Central Victorian Greenhouse Alliance	<b>MFMP</b>	Municipal Fire Management Planning Committee
<b>EPA</b>	Environmental Protection Agency	<b>MPHWP</b>	Municipal Public Health and Wellbeing Plan
<b>FAG</b>	Federal Assistance Grant	<b>MRGC</b>	Murray River Group of Councils
<b>FBT</b>	Fringe Benefits Tax	<b>MSS</b>	Municipal Strategic Statement
<b>FOGO</b>	Food Organics, Garden Organics	<b>NDCH</b>	Northern District Community Health
<b>FTE</b>	Full Time Equivalent	<b>NDIS</b>	National Disability Insurance Scheme
<b>GLAM</b>	Gannawarra Local Agency Meeting	<b>OHS</b>	Occupational Health and Safety
<b>GST</b>	Goods and Services Tax	<b>PiLoR</b>	Payment in Lieu of Rates
<b>HA</b>	Hectares	<b>RSL</b>	Returned and Services League
<b>HR</b>	Human Resources	<b>SEIFA</b>	Socio-Economic Indexes for Areas
<b>HSC</b>	High School Certificate	<b>VAGO</b>	Victorian Auditor-General's Office
<b>IBAC</b>	Independent Broad-based Anti-corruption Commission	<b>VBI</b>	Vested Benefit Index
<b>IDAHOBIT</b>	International Day against Homophobia, Biphobia, Intersex discrimination and Transphobia		
<b>IPAA</b>	Institute of Public Administration Australia		
<b>IT</b>	Information Technology		

# Notes

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GANNAWARRA  
Shire Council

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[www.twitter.com/GannawarraShire](https://www.twitter.com/GannawarraShire)

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