



**WEST
WIMMERA
SHIRE COUNCIL**



West Wimmera Shire Council 2018/19 Budget & Strategic Resource Plan

Adopted by Council 21 June 2018
Rate in the Dollar updated July 2018

The best of country living

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Disclaimer

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

The model budget, including financial statements, has been prepared in accordance with the requirements of the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2014. While we have made every effort to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

CEO's Introduction

On behalf of the staff of West Wimmera Shire Council, it is my pleasure to present the 2018/19 financial year budget.

The document reflects the revenue that can be derived from the rate cap variation received by Council from the Minister for Local Government in 2017 to apply a rate slightly higher than the State Government set cap of 2.25%. It also reflects that this slight increase above the cap will be applied to the renewal of assets to assist in addressing long term sustainability challenges faced by small rural shires.

With a clear emphasis placed on the renewal of large asset categories such as, roads, drainage and shire owned buildings, the budget will make a positive impact on addressing the backlog with respect to asset maintenance and renewal.

Other items of interest include the ongoing commitment to provide services to residents under the Commonwealth Home Support Program (CHSP). This program formerly known as the Home and Community Care (HACC) program, provides assistance to residents, once assessed and approved, to enable people to remain in their own home. It also acts as a form of welfare check for people without a large support network around them and is viewed as a positive activity for Council to continue with. The program also provides social and educational activities such as, computer savvy seniors and memory lane lunches etc.

A continued commitment to provide early years services across the shire is included along with funding to further promote youth services and help to foster the newly formed youth council.

The budget also contains a number of capital projects with funds to be rolled forward from the 2017/18 budget, into the 2018/19 financial year.

As most small rural shires are, West Wimmera is extremely dependant on external funding via grants. Whether that be annual recurrent grants or competitive funding rounds, the shire will rely heavily on the assistance provided by these varied funding streams.

West Wimmera Shire welcomes community comment and discussion on the budget and looks forward to implementing the various activities contained within it.

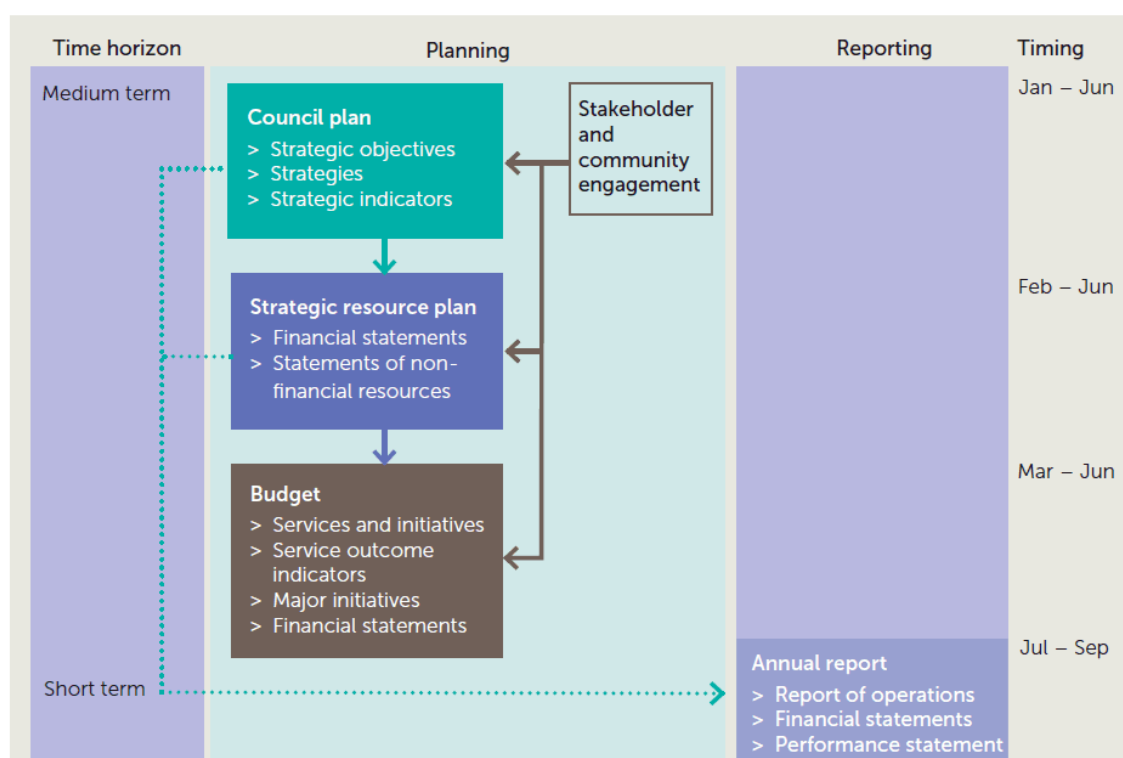
David Leahy
Chief Executive Officer

1. Link to the Council Plan

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

1.1 Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

In addition to the above, Council has a long term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

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

1.2 Our purpose

Our vision

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

Our values

1. West Wimmera Shire Council values its resident population and its wellbeing. This will be demonstrated through the promotion of viable and sustainable communities, the retention of the current population and support to grow communities.
2. West Wimmera Shire Council values good governance and transparent decision making. Supporting community groups and advocating on their behalf will enable open dialogue to occur with residents.
3. Representing the whole of West Wimmera is valued by Councillors.
4. A connected community, both via transport infrastructure and modern digital technology that enables us to be connected to the world of business and education.
5. Partnerships (locally, regionally and with government) are valued as a way of ensuring sustainable service delivery.

1.3 Strategic objectives

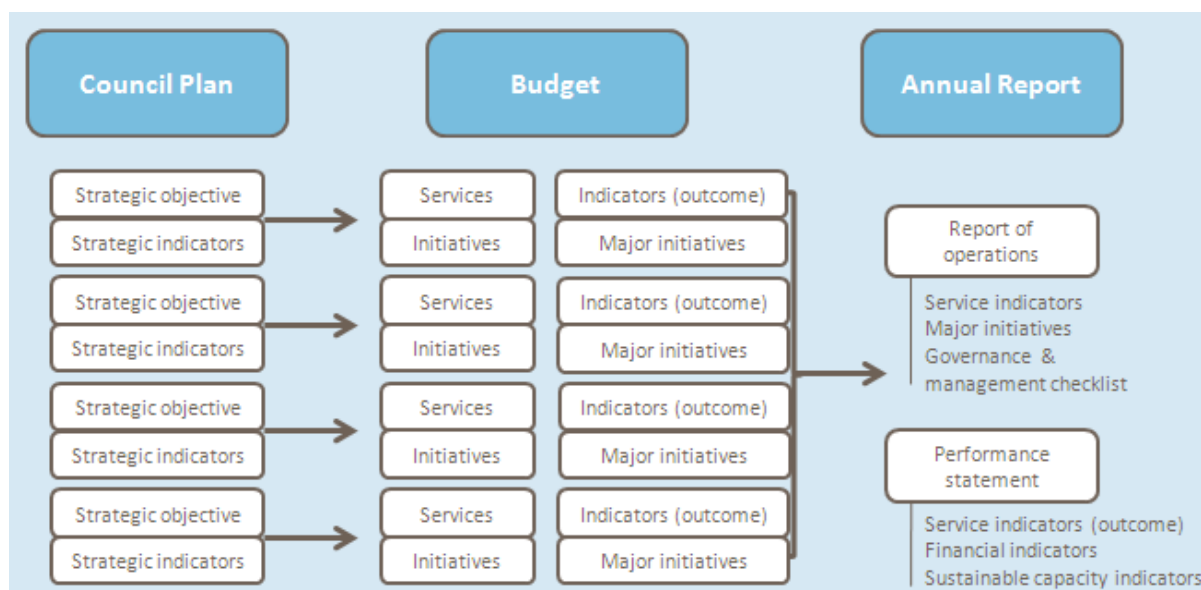
Council delivers activities and initiatives under 34 major service categories. Each contributes to the achievement of one of the seven Strategic Objectives as set out in the Council Plan for the 2017-2021 years. The following table lists the seven Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. A proactive, well governed, professional and financially sustainable organisation that encourages community participation.	<ul style="list-style-type: none"> • Improve Council's functionality and reputation • Build the capacity of Council administration through professional development • Continue to encourage local procurement • Focus on shared services
2. Meaningful partnerships to support advocacy priorities and service provision.	<ul style="list-style-type: none"> • Develop advocacy policy and plan • Improving digital connectivity • Water security • Energy capacity and reliability • Transport (roads, access, public transport & freight) • Pest control • Emergency management • Community services
3. Quality sustainable community infrastructure.	<ul style="list-style-type: none"> • Mapping community assets to improve planning and efficiency • Upgrade/repair community infrastructure • Invest in quality infrastructure supported by community consultation and engagement • Maintain the West Wimmera local road network
4. Building on our agricultural and business strengths and supporting economic development.	<ul style="list-style-type: none"> • Promote the benefits of West Wimmera to attract new business and jobs • Support existing businesses to succeed and grow • Promote opportunities that support our agricultural producers to diversify and/or value-add

Strategic Objective	Description
5. Thriving, safe and diverse local communities.	<ul style="list-style-type: none"> • Community planning • Community education programs • Youth engagement • Place - making projects / initiatives that drive civic pride • Support volunteers • Fulfil our legislative responsibilities towards emergency management
6. Participating in activities that address health and wellbeing issues.	<ul style="list-style-type: none"> • Improve health and wellbeing services • Support preventative health programs • Improve walking / gopher paths in townships
7. Providing access to and promoting the natural environment.	<ul style="list-style-type: none"> • Targeted promotion of West Wimmera as a world-class destination • Foster eco-tourism development • Link our natural, cultural and historic assets to create a cohesive experience for visitors and residents

2. Services and initiatives and service performance outcome indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2018/19 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1: A proactive, well-governed, professional and financially sustainable organisation that encourages community participation

To achieve this objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of Services Provided	Expenditure
		(Revenue) Net Cost \$'000
Corporate Services	This service provides management and administration support to the corporate area of Council and includes the Human Resources, Risk Management and Occupational Health and Safety functions.	1,697 (1,160) 537
Customer Service	This service provides the main point of interaction between Council and the community. Services include over the counter advice, receipting, and administrative support to Council.	453 (17) 436

Service area	Description of Services Provided	Expenditure
		(Revenue) Net Cost \$'000
Elected Members	This service provides for leadership from and support to the community's elected leaders	284 <u>0</u> 284
Finance and Rates	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, payment of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	842 <u>(3,196)</u> (2,354)
Governance	This service provides support and oversight to Council operations including the conduct of Council meetings. The Governance service also covers such items as customer satisfaction monitoring.	14 <u>(0)</u> 14
Information Technology	This service is responsible for the provision of information management services to Council and the community, including hardware and software solutions to enable Council to undertake its desired activities and to provide contact methodologies for our community.	387 <u>(0)</u> 387
Records Management	This service is responsible for providing and maintaining accurate and up to date record keeping facilities and archives.	104 <u>(0)</u> 104

Major Initiatives

- 1) Identify and drive shared service opportunities within the region, which may be of benefit to West Wimmera Shire Council.

Other Initiatives

- 2) Provide leadership training for Councillors and staff to build team ethos.
- 3) Develop guidelines for personal advocacy.

2.2 Strategic Objective 2: Meaningful partnerships to support advocacy priorities and service provision

To achieve this objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of Services Provided	Expenditure (Revenue)
		Net Cost \$'000
CEO Office	This service provides executive leadership and support to Council, and co-ordinates advocacy programs on behalf of the West Wimmera community.	569 <u>0</u> 569
Human Resources	This service provides the recruitment, training and performance evaluation of Council staff.	40 <u>0</u> 40
Public Relations & Marketing	This service is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders, on behalf of Council.	86 <u>0</u> 86

Major Initiatives

- 1) Investigate opportunities to improve access to utilities (gas, NBN, water, telecommunications) for our West Wimmera community.
- 2) Participate in business case development for rural pipeline water supply.

Other Initiatives

- 3) Advocate for suitable NBN service provision (fixed wireless rather than SkyMuster satellite).
- 4) Lobby for fairer funding model for CHSP to better cover costs of rural service provision (i.e. Travel costs).

2.3 Strategic Objective 3: Quality sustainable community infrastructure

To achieve this objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of Services Provided	Expenditure (Revenue)
		Net Cost \$'000
Buildings & Property	This service provides for management and maintenance of Council's building portfolio.	185 <u>(200)</u> (15)
Cemeteries	This service provides management of the Kaniva, Edenhope and Goroke cemeteries.	5 <u>(6)</u> (1)
Depot & Engineering Operations	This service provides Council with infrastructure management services, including works, engineering, contract management and inventory and stores control activities. It also includes Plant maintenance costs and all costs and income associated with plant usage.	9,495 <u>(2,128)</u> 7,367
Quarry Operations	This service provides for materials utilised by Council in its works and construction activities.	275 <u>(265)</u> 10
Roads, Bridges & Footpaths	This service provides for all maintenance and operational works undertaken on Council's roads, bridges and footpath network. It includes the contract works Council undertakes for VicRoads on state roads within the municipal boundaries.	4,572 <u>(4,479)</u> 92
Stormwater Drainage	This service provides for maintenance works on Council's stormwater drainage network.	70 <u>0</u> 70

Major Initiatives

- 1) Invest in addressing the infrastructure renewal gap by maintaining renewal funding to Council's assets.
- 2) Create a prioritised Playground Strategy.

Other Initiatives

- 3) Initiate discussions with users of Council's built infrastructure regarding the sharing of facilities, with an aim to rationalise and consolidate Council's assets.
- 4) Create evidence based priorities for infrastructure investment.

2.4 Strategic Objective 4: Building on our agricultural and business strengths and supporting economic development

To achieve this objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
Aerodrome	This service area provides for maintaining the operation of the Edenhope Aerodrome.	10 <u>0</u> 10
Business & Economic Development	The business and economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	356 <u>(28)</u> 328

Major Initiatives

- 1) Participate in the development of a business case for utility infrastructure, notably water and gas pipelines.

Initiatives

- 2) Pursue the development of large manufacturing plants to process produce grown locally.

2.5 Strategic Objective 5: Thriving, safe and diverse local communities

To achieve this objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of Services Provided	Expenditure (Revenue)
		Net Cost \$'000
Arts & Culture	This service provides a varied ongoing program of arts and cultural events and activities, plans and develops arts and cultural facilities and infrastructure and develops policies and strategies to facilitate art practice.	32 <u>(2)</u> 30
Building	This service provides statutory building services to Council and the community including processing of building permits, investigations of complaints and illegal works.	144 <u>(37)</u> 107
Children, Youth & Family Services	This service provides a range of children and youth support activities, including pre-schools, Infant Welfare Centres, Freeza and youth engagement programs.	728 <u>(531)</u> 197
Fire Prevention & Emergency Services	This service provides for essential monitoring and management of vegetation in fire risk areas and also for the funding of emergency service activities provided by Council.	415 <u>(1)</u> 414
Community Services	This services provides management and administrative support to the community services area.	59 <u>(8)</u> 51
Planning	This service provides statutory planning services to Council and the community including processing of planning permits, investigations of complaints and illegal works.	269 <u>(24)</u> 245
Regulatory Services	This service provides all management and enforcement of Council's Local Laws, including animal registration, control and enforcement.	115 <u>(35)</u> 80
Sanitation	This service provides for street cleaning across Council's urban centres and for management and maintenance of Council's public amenities.	245 <u>0</u> 245
Street Lighting	This service provides for public lighting in Council's urban centres.	23 <u>0</u> 23
Traffic Management	This service provides for school crossing services.	12 <u>(7)</u> 5
Waste Management	This service provides for waste management solutions, including kerbside pickup, disposal and transfer station sites.	728 <u>(63)</u> 665

Major Initiatives

- 1) Continue with the development and implementation of a Youth Council.

Initiatives

- 2) Support continuing education for residents to access MyAged Care.
- 3) Develop Community Plans settlements across the shire.

2.6 Strategic Objective 6: Participating in activities that address health and wellbeing issues

To achieve this objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of Services Provided	Expenditure
		(Revenue) Net Cost \$'000
Aged & Disability Care Services	This service provides a range of home and community care services for the aged and disabled including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizen clubs.	650 <u>(654)</u> (4)
Libraries	This service provides public library services at Edenhope and Kaniva via a contribution to the Wimmera Regional Library Corporation.	168 <u>0</u> 168
Public Health	This service provides a range of public health related activities, including Environmental Health inspections and enforcement, and pest and weed control services.	155 <u>(92)</u> 63
Recreation, Sport, Leisure	This service provides maintenance and management of Council's public halls and swimming pools.	264 <u>(7)</u> 257
Sport & Recreation Facilities	This service provides for management and maintenance of sporting facilities across the municipality.	50 <u>(14)</u> 36

Major Initiatives

- 1) Complete wall, boat ramp and all access path around Lake Wallace.

Initiatives

- 2) Support Drug and Alcohol awareness programs.
- 3) Partner with health care providers in the provision of preventative programs.
- 4) Support outreach programs, especially mental health.

2.7 Strategic Objective 7: Providing access to, and promoting the natural environment.

To achieve this objective, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
Tourism & Events	This service promotes West Wimmera Shire's natural attractions and provides facilities for visitors to our region.	82 <u>0</u> 82
Parks & Reserves	This service provides maintenance and management of all parks and gardens across Council.	454 <u>0</u> 454

Major Initiatives

- 1) Create Eco-Tourism opportunities to develop a visitor economy.

Initiatives

- 2) Invest in media promotion.
- 3) Conduct an official opening of the Lake Wallace Foreshore investment.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[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
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

2.3 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
1. A proactive, well-governed, professional and financially sustainable organisation that encourages community participation.	(592)	3,781	(4,373)
2. Meaningful partnerships to support advocacy priorities and service provision.	695	695	0
3. Quality sustainable community infrastructure.	7,522	14,600	(7,078)
4. Building on our agricultural and business strengths and supporting economic development.	338	366	(28)
5. Thriving, safe and diverse local communities.	2,062	2,770	(708)
6. Participating in activities that address health and wellbeing issues.	520	1,287	(767)
7. Providing access to and promoting the natural environment.	536	536	0
Total services and initiatives	11,081	24,035	(12,954)
Other non-attributable	-		
Deficit before funding sources	11,081		
Funding sources:			
Rates & charges	7,514		
Capital grants	3,430		
Total funding sources	10,944		
Deficit for the year	(137)		

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2018/19 has been supplemented with projections to 2021/22 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

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

Comprehensive Income Statement

For the four years ending 30 June 2022

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2017/18	2018/19	2019/20	2020/21	2021/22
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	7,245	7,514	7,777	8,049	8,250
Statutory fees and fines	4.1.2	121	116	119	121	123
User fees	4.1.3	810	609	621	633	646
Grants - Operating	4.1.4	16,108	7,436	6,333	6,492	6,654
Grants - Capital	4.1.4	4,394	3,430	2,525	2,588	2,653
Contributions - monetary	4.1.5	539	206	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		91	90	150	150	150
Other income	4.1.6	2,187	2,498	2,561	2,625	2,691
Total income		31,495	21,900	20,086	20,658	21,167
Expenses						
Employee costs	4.1.7	6,877	7,107	7,178	7,322	7,468
Materials and services	4.1.8	6,672	7,342	6,322	6,480	6,642
Depreciation and amortisation	4.1.9	7,270	7,267	7,340	7,413	7,488
Borrowing costs		6	-	-	-	-
Other expenses	4.1.10	329	320	327	335	343
Total expenses		21,154	22,036	21,167	21,550	21,941
Surplus/(deficit) for the year		10,341	(137)	(1,081)	(891)	(773)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment/(decrement)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods						
Asset Impairment		-	-	-	-	-
Total comprehensive result		10,341	(137)	(1,081)	(891)	(773)

Balance Sheet

For the four years ending 30 June 2022

	Forecast	Budget	Strategic Resource Plan		
			Actual	Projections	
NOTES	2017/18	2018/19	2019/20	2020/21	2021/22
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Current assets					
Cash and cash equivalents	10,727	7,889	8,203	8,202	9,023
Trade and other receivables	729	591	603	615	627
Inventories	180	180	180	180	180
Non-current assets classified as held for sale	14	14	-	-	-
Other assets	150	150	100	100	100
Total current assets	4.2.1	11,800	8,824	9,086	9,930
Non-current assets					
Investments in associates, joint arrangement and subsidiaries	412	412	412	412	412
Property, infrastructure, plant & equipment	177,014	179,937	178,111	177,280	175,749
Investment property	-	-	-	-	-
Intangible assets	-	-	-	-	-
Total non-current assets	4.2.1	177,426	180,349	178,523	177,692
Total assets		189,226	189,173	187,608	186,789
Liabilities					
Current liabilities					
Trade and other payables	1,160	1,170	612	608	603
Trust funds and deposits	52	52	52	52	52
Provisions	2,190	2,256	2,323	2,393	2,465
Interest-bearing liabilities	4.2.3	-	-	-	-
Total current liabilities	4.2.2	3,402	3,478	2,987	3,053
Non-current liabilities					
Provisions	229	236	243	250	258
Interest-bearing liabilities	4.2.3	-	-	-	-
Total non-current liabilities	4.2.2	229	236	243	258
Total liabilities		3,631	3,714	3,230	3,303
Net assets		185,595	185,459	184,378	183,486
Equity					
Accumulated surplus	47,777	47,551	46,380	45,438	44,695
Reserves	137,818	137,908	137,998	138,048	138,018
Total equity		185,595	185,459	184,378	182,713

Statement of Changes in Equity

For the four years ending 30 June 2022

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2018 Forecast Actual					
Balance at beginning of the financial year		175,254	37,619	136,091	1,544
Surplus/(deficit) for the year		10,341	10,341	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(201)	-	201
Transfers from other reserves		-	18	-	(18)
Balance at end of the financial year		185,595	47,777	136,091	1,727
2019 Budget					
Balance at beginning of the financial year		185,595	47,777	136,091	1,727
Surplus/(deficit) for the year		(60)	(60)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(140)	-	140
Transfers from other reserves	4.3.1	-	50	-	(50)
Balance at end of the financial year	4.3.2	185,535	47,627	136,091	1,817
2020					
Balance at beginning of the financial year		185,535	47,627	136,091	1,817
Surplus/(deficit) for the year		(1,054)	(1,054)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(90)	-	90
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		184,481	46,483	136,091	1,907
2021					
Balance at beginning of the financial year		184,481	46,483	136,091	1,907
Surplus/(deficit) for the year		(864)	(864)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(100)	-	100
Transfers from other reserves		-	50	-	(50)
Balance at end of the financial year		183,617	45,569	136,091	1,957
2022					
Balance at beginning of the financial year		183,617	45,569	136,091	1,957
Surplus/(deficit) for the year		(745)	(745)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(20)	-	20
Transfers from other reserves		-	50	-	(50)
Balance at end of the financial year		182,872	44,854	136,091	1,927

Statement of Cash Flows

For the four years ending 30 June 2022

	Notes	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		7,297	7,557	7,820	8,091	8,292
Statutory fees and fines		121	116	119	121	123
User fees		933	694	556	568	581
Grants - operating		16,108	7,436	6,333	6,492	6,654
Grants - capital		4,394	3,430	2,525	2,588	2,653
Contributions - monetary		539	206	-	-	-
Interest received		120	150	150	150	150
Dividends received		-	-	-	-	-
Trust funds and deposits taken		(16)	-	-	-	-
Other receipts		2,067	2,348	2,460	2,475	2,541
Net GST refund / payment		-	-	-	-	-
Employee costs		(6,806)	(7,034)	(7,104)	(7,245)	(7,388)
Materials and services		(7,780)	(8,096)	(6,762)	(6,808)	(6,979)
Trust funds and deposits repaid		-	-	-	-	-
Other payments		-	-	-	-	-
Net cash provided by/(used in) operating activities	4.4.1	16,977	6,807	6,097	6,432	6,627
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(19,692)	(9,735)	(5,948)	(6,583)	(5,956)
Proceeds from sale of property, infrastructure, plant and equipment		91	90	150	150	150
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	-	14	-	-
Loan and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(19,601)	(9,645)	(5,784)	(6,433)	(5,806)
Cash flows from financing activities						
Finance costs		(6)	-	-	-	-
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		(164)	-	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	(170)	-	-	-	-
Net increase/(decrease) in cash & cash equivalents		(2,794)	(2,838)	313	(1)	821
Cash and cash equivalents at the beginning of the financial year		13,521	10,727	7,889	8,203	8,202
Cash and cash equivalents at the end of the financial year		10,727	7,889	8,203	8,202	9,023

Statement of Capital Works

For the four years ending 30 June 2022

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual 2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	Projections 2020/21 2021/22 \$'000	
Property						
Land		-	-	-	-	78
Land improvements		-	-	-	-	-
Total land		-	-	-	-	78
Buildings		2,011	1,171	700	744	481
Total buildings		2,011	1,171	700	744	481
Total property		2,011	1,171	700	744	559
Plant and equipment						
Plant, machinery and equipment		1,096	744	985	1,010	1,035
Computers and telecommunications		133	25	118	70	-
Total plant and equipment		1,229	769	1,103	1,080	1,035
Infrastructure						
Roads		14,796	7,241	3,442	4,518	4,302
Bridges		380	566	155	106	-
Footpaths and cycleways		50	120	57	59	60
Drainage		145	200	-	-	-
Parks, open space and streetscapes		1,081	123	57	76	-
Total infrastructure		16,452	8,250	3,711	4,759	4,362
Total capital works expenditure	4.5.1	19,692	10,190	5,514	6,583	5,956
Represented by:						
New asset expenditure		747	80	232	265	-
Asset renewal expenditure		18,231	9,476	5,282	6,318	5,956
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		714	634	-	-	-
Total capital works expenditure	4.5.1	19,692	10,190	5,514	6,583	5,956
Funding sources represented by:						
Grants		16,394	3,430	3,499	3,569	3,640
Contributions		578	142	-	-	-
Council cash		2,720	6,618	2,015	3,014	2,316
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	19,692	10,190	5,514	6,583	5,956

Statement of Human Resources

For the four years ending 30 June 2022

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2017/18	2018/19	2019/20	2020/21	2021/22
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	6,877	7,107	7,178	7,322	7,468
Employee costs - capital	982	890	790	810	830
Total staff expenditure	7,859	7,997	7,968	8,132	8,298
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	90.0	86.7	86.7	86.7	86.7
Total staff numbers	90.0	86.7	86.7	86.7	86.7

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

Department	Budget	Comprises	
	2018/19	Full Time	Part time
	\$'000	\$'000	\$'000
CEO & Governance	434	434	-
Corporate Services	1,403	703	700
Community Services	1,171	105	1,066
Infrastructure Development & Works	4,099	3,583	516
Total staff expenditure	7,107	4,825	2,282
Capitalised labour costs	890		
Total expenditure	7,997		

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

Department	Budget	Comprises	
	2018/19	Full Time	Part time
CEO & Governance	3.0	3.0	-
Corporate Services	16.6	9.0	7.6
Community Services	11.2	1.0	10.2
Infrastructure Development & Works	55.9	49.0	6.9
Total staff	86.7		

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2018/19 the FGRS cap has been set at 2.25%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges. Council has however, obtained a variation to the FGRS cap from the Minister for Local government to raise rates and municipal charges by up to 3.5% for the 2017/18, 2018/19 and 2019/20 years.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.5% in line with the rate cap variation provided to Council.

The waste and recycling charge will increase by 7.01% or \$20 per tenement. This relates to additional costs to Council for storing recyclables.

This will raise total rates and charges for 2018/19 to \$7.50 million.

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

	Forecast Actual \$'000	Budget \$'000	Change \$'000	%
General rates*	6,333	6,555	222	3.50%
Municipal charge*	417	432	15	3.50%
Waste management charge	481	511	30	6.27%
Interest on rates and charges	14	16	2	14.29%
Total rates and charges	7,245	7,514	269	3.71%

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

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

Type or class of land	2017/18 cents/\$CIV	2018/19 cents/\$CIV	Change
General rate for rateable properties	0.003557	0.003126	-12.12%

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

Type or class of land	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
General	6,333	6,555	222	3.50%
Total amount to be raised by general rates	6,333	6,555	222	3.50%

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

Type or class of land	2017/18	2018/19	Change	
	Number	Number	\$'000	%
General	4,709	4,746	37	0.79%
Total number of assessments	4,709	4,746	37	0.79%

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

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

Type or class of land	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
General	1,780,503	2,096,864	316,361	17.77%
Total value of land	1,780,503	2,096,864	316,361	17.77%

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

Type of Charge	Per Rateable	Per Rateable	Change	
	Property	Property		
	2017/18	2018/19	\$	%
Municipal	142	147	5	3.50%

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

Type of Charge	2017/18	2018/19	Change	
	\$' 000	\$' 000	\$	%
Municipal	417	432	15	3.50%

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

Type of Charge	Per Rateable	Per Rateable	Change	
	Property	Property		
	2017/18	2018/19	\$	%
Waste Management	285	305	20	7.01%
Total	285	305	20	7.01%

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

Type of Charge	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
Waste Management	481	511	30	6.27%
Total	481	511	30	6.27%

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

	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
General rates	6,333	6,555	222	3.50%
Municipal charge	417	432	15	3.60%
Waste management charge	481	511	30	6.27%
Total Rates and charges	7,231	7,498	267	3.69%

4.1.1(l) Fair Go Rates System Compliance

West Wimmera Shire Council is fully compliant with the State Government's Fair Go Rates System.

	2017/18	2018/19
Total Rates	\$ 6,750,420	\$ 6,986,684
Number of rateable properties	4,746	4,746
Base Average Rates	\$ 1,422.34	\$ 1,472.12
Maximum Rate Increase (set by the State Government)	3.50%	3.50%
Capped Average Rate	\$ 1,422.34	\$ 1,472.12
Maximum General Rates and Municipal Charges Revenue	\$ 6,750,426	\$ 6,986,684
Budgeted General Rates and Municipal Charges Revenue	\$ 6,750,420	\$ 6,986,684

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

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

- The making of supplementary valuations (2018/19: estimated \$2,000,000 and 2017/18: \$3,173,600)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Council charges a general rate to all rateable property assessments and does not apply differential rates.

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2018/19		
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Animal Management Fees	32	33	1	3.75%
Building Fees	30	36	6	20.00%
Permits	18	19	1	5.56%
Town Planning Fees	17	23	6	32.35%
Other	24	5	19	-79.17%
Total statutory fees and fines	121	116	5	-4.38%

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2018/19		
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Community services user charges	259	257	2	-0.92%
Private and contract works	205	-	205	-100.00%
Refuse disposal fees	39	40	1	2.82%
User charges	17	17	0	1.80%
Caravan park fees	22	22	-	0.00%
Other fees and charges	268	273	5	1.84%
Total user fees	810	609	201	-24.79%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include the use of leisure, entertainment and other community facilities and the provisions of human services such as home help services.

4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual	2018/19	\$'000	%
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	18,256	8,674 -	9,582	-52%
State funded grants	2,246	2,192 -	54	-2%
Total grants received	20,502	10,866 -	9,636	-47%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	2,613	5,246	2,633	101%
Commonwealth Home Support Program	358	336 -	22	-6%
Recurrent - State Government				
Community Safety	27	7 -	20	-74%
Aged care	148	128 -	20	-14%
Public Health	6	5 -	1	-17%
Maternal and child health	175	167 -	8	-5%
Youth Services	375	290 -	85	-23%
Total recurrent grants	3,703	6,179	2,476	67%
Non-recurrent - Commonwealth Government				
Recreation	-	150	150	#DIV/0!
Non-recurrent - State Government				
Administration	40	41	1	3%
Recreation	360	1,000	640	178%
Environment	-	66	66	100%
Economic Development	5	-	5	-100%
Total non-recurrent grants	405	1,257	852	210%
Total operating grants	4,108	7,436	3,328	81%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	2,065	1,500 -	565	-27%
Total recurrent grants	2,065	1,500 -	565	-27%
Non-recurrent - Commonwealth Government				
Flood Recovery (NDRRA)	12,000	742 -	11,258	-94%
Buildings	700	700	-	0%
Parkes, Open Space & Streetscapes	520	-	520	-100%
Non-recurrent - State Government				
Bridges	135	283	148	110%
Buildings	150	175	25	17%
Parks, Open Space & Streetscapes	291	3 -	288	-99%
Plant Machinery & Equipment	20	-	20	-100%
Roads	513	27 -	486	-95%
Total non-recurrent grants	14,329	1,930 -	12,399	-87%
Total capital grants	16,394	3,430 -	12,964	-79%
Total Grants	20,502	10,866 -	9,636	-47%

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2018/19		
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	539	206	- 333	-61.78%
Total contributions	539	206	- 333	-61.78%

Contributions relate to monies contributed by third parties to particular projects or programs.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2018/19		
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	120	150	30	25.00%
Reimbursements	1,898	2,222	324	17.07%
Other revenue	169	126	- 43	-25.44%
Total other income	2,187	2,498	311	14.22%

Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue and rate arrears.

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2018/19		
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	6,050	6,269	219	3.62%
WorkCover	127	129	1	1.13%
Superannuation	625	635	10	1.67%
Fringe Benefits tax	75	74	- 1	-0.67%
Total employee costs	6,877	7,107	230	3.35%

Employee costs include all labour related expenditure such as wages and salaries an on-costs such as allowances, leave entitlements, employer superannuation, rostered days off etc.

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2018/19	\$'000	%
	2017/18	2018/19		
	\$'000	\$'000	\$'000	%
Contract payments	3,998	4,385	387	9.67%
Plant and equipment maintenance	719	764	45	6.26%
Utilities	361	350	- 12	-3.20%
Office administration	56	54	- 2	-3.41%
Information technology	152	153	1	0.59%
Insurance	330	351	20	6.18%
Consultants	120	174	55	45.60%
Other materials and services	936	1,112	175	18.72%
Total materials and services	6,672	7,342	669	10.03%

Materials and services includes the purchases of consumables, payments to contractors for the provision of services and utility costs.

4.1.9 Depreciation and amortisation

	Forecast	Budget	Change	
	Actual	2018/19	\$'000	%
	2017/18	2018/19		
	\$'000	\$'000	\$'000	%
Property	787	845	58	7.42%
Plant & equipment	1,103	969	- 134	-12.15%
Infrastructure	5,381	5,453	72	1.34%
Total depreciation and amortisation	7,271	7,267	- 4	-0.05%

Depreciation is a measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and bridges.

4.1.10 Other expenses

	Forecast	Budget	Change	
	Actual	2018/19	\$'000	%
	2017/18	2018/19		
	\$'000	\$'000	\$'000	%
Councillors' allowances	138	145	7	5.40%
Operating lease rentals	96	32	- 65	-66.99%
Auditor remuneration - VAGO	35	39	4	12.00%
Auditor remuneration - other	9	50	41	450.00%
Other	50	54	4	7.75%
Total other expenses	329	320	- 8	-2.57%

Other expenses relate to a range of unclassified items including Councillor payments, leases, internal and external audit fees and other miscellaneous expenditure items.

4.2 Balance Sheet

4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$2.76 million during the year mainly to fund the capital works program during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles and equipment which has been built up by Council over many years. The \$2.92 million increase in this balance is attributable to the net result of the capital works program (\$10.19 million), depreciation of assets (\$7.3 million) and the sale of property, plant and equipment (\$0.03 million).

4.2.2 Liabilities

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are only expected to increase marginally due to more active management of entitlements despite factoring in an increase for Collective Agreement outcomes.

Interest-bearing loans and borrowings are borrowings of Council. The Council is repaying in full the existing loan, with no short term plans to facilitate borrowings to fund Council projects or activities.

4.2.3 Borrowings

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

	2017/18 \$'000	2018/19 \$'000
Amount borrowed as at 30 June of the prior year	34	-
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	(34)	-
Amount of borrowings as at 30 June	-	-

4.3 Statement of changes in Equity

4.3.1 Reserves

These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. During the 2018/2019 year \$0.14 million is budgeted to be transferred to and \$0.05 million from Discretionary Reserves. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

4.3.2 Equity

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. \$0.6 million of the movement in accumulated surplus results directly from the surplus for the year. An amount of \$0.09 million (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of investment cash reserves to partly fund the capital works program. This is a transfer between equity balances only and does not impact on the total balance of equity.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/(used in) operating activities

The \$10.09 decrease in cash inflows from operating activities is due mainly to a decrease in operating and capital grants to fund the capital works program and flood recovery and a \$0.26 million increase in rates and charges.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

4.4.2 Net cash flows provided by/(used in) investing activities

The decrease in payments for investing activities represents the planned capital works expenditure disclosed in section 4.5 of this budget report.

4.4.3 Net cash flows provided by/(used in) financing activities

For 2018/2019 Council has no planned borrowings and, with the existing loan repaid in the 2017/18 year, there will be no finance costs or repayment of principle.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2018/19 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
Property	2,011	1,171	- 840	-41.78%
Plant and equipment	1,229	769	- 460	-37.45%
Infrastructure	16,452	8,250	- 8,202	-49.85%
Total	19,692	10,190	- 9,502	-48.25%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	1,171	-	1,112	59	-	875	-	296	-
Plant and equipment	769	-	769	-	-	-	-	769	-
Infrastructure	8,250	80	7,595	575	-	2,555	142	5,554	-
Total	10,190	80	9,476	634	-	3,430	142	6,618	-

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Buildings									
Local Govt. Energy Saver Program. Matched grant for works.	50	-	-	50	-	25	-	25	-
Edenhope Cultural & Community Hub	850	-	850	-	-	850	-	-	-
Chetwynd Toilets, Septic Tank, refurbishment.	30	-	30	-	-	-	-	30	-
Apsley Hall, ESM compliance	3	-	3	-	-	-	-	3	-
Edenhope Kindergarten various works	17	-	17	-	-	-	-	17	-
Edenhope Shire Office, ESM's	3	-	3	-	-	-	-	3	-
Edenhope Works Depot, ESM's	16	-	16	-	-	-	-	16	-
Edenhope Men's Shed, structure and retainer wall repairs	5	-	5	-	-	-	-	5	-
Edenhope Senior Citizens, ESM's	10	-	10	-	-	-	-	10	-
Edenhope Community Enterprise Centre, ESM's	2	-	2	-	-	-	-	2	-
Goroke Senior Citizens, ESM's	8	-	8	-	-	-	-	8	-
Goroke Kindergarten, ESM's	10	-	10	-	-	-	-	10	-
Goroke Men's Shed, accessible entrance	9	-	-	9	-	-	-	9	-
Goroke Shire Depot & Library, ESM's	1	-	1	-	-	-	-	1	-
Harrow Log Jail, roof replacement	5	-	5	-	-	-	-	5	-
Jonny Mullugh Centre, investigate termite damage, external repairs and painting, replace roof cladding, ESM's	36	-	36	-	-	-	-	36	-
Kaniva Library, external painting, ESM's	3	-	3	-	-	-	-	3	-
Kaniva Senior Citizens, external path repairs, external painting, upgrade switchboard, internal repairs	2	-	2	-	-	-	-	2	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Kaniva Swimming Pool, complete internal works and roof repairs on Changerooms	13	-	13	-	-	-	-	13	-
Kaniva Caravan Park, plumbing repairs	1	-	1	-	-	-	-	1	-
Band Park, repair toilets, repair coach lamps	10	-	10	-	-	-	-	10	-
Kaniva Shire Office, ESM's, roof and ceiling repairs, external repairs and painting, refurbish toilets	27	-	27	-	-	-	-	27	-
Kaniva Historical Museum, roof repairs, water damage repairs, repair broken stormwater pipes, toilet upgrade	18	-	18	-	-	-	-	18	-
Kaniva Waste Transfer Station, stormwater pipe repairs, shed column repairs, install mesh under skylights	3	-	3	-	-	-	-	3	-
Kaniva Neighbourhood House, accessible entrance	4	-	4	-	-	-	-	4	-
Nurcoun Hall, external repairs, ESM's	3	-	3	-	-	-	-	3	-
34 Wannan Ave, Air con & carpet.	11	-	11	-	-	-	-	11	-
Gutter cleaning, stormwater management repairs	15	-	15	-	-	-	-	15	-
Kaniva Kindergarten glass replacement	8	-	8	-	-	-	-	8	-
TOTAL PROPERTY	1,171	-	1,112	59	-	875	-	296	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant	574	-	574	-	-	-	-	574	-
Motor Vehicles	170	-	170	-	-	-	-	170	-
Computers and Telecommunications									
Computers/laptops	15	-	15	-	-	-	-	15	-
Corporate system renewal	10	-	10	-	-	-	-	10	-
TOTAL PLANT AND EQUIPMENT	769	-	769	-	-	-	-	769	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Apsley Natimuk Rd Reconstruction: Ch.8,060m - Ch.11,185m x 6.2m Final Seal	95	-	95	-	-	-	-	95	-
Murrawong Rd Reconstruction: Ch.2,455m - Ch.3,810m x 6.2m Final Seal	41	-	41	-	-	-	-	41	-
Sandsmere Hall Rd Reconstruction: Ch.0m - Ch.2,300m x 4.0m Final Seal	45	-	45	-	-	-	-	45	-
Sandsmere Hall Rd 10mm Reseal Ch.2300 - Ch.3380 x 3.7m	20	-	20	-	-	-	-	20	-
Minimay Goroke Rd Construction: Ch.760m - Ch.1050m x 5.6m Final Seal	8	-	8	-	-	-	-	8	-
Minimay Goroke Rd Reconstruction: Ch.2,370m - Ch.3,125m x 4.0m Final Seal	15	-	15	-	-	-	-	15	-
Minimay Goroke Rd Reconstruction: Ch.4,470m - Ch.4,710m x 4.0m Final Seal	5	-	5	-	-	-	-	5	-
Lillimur Station Rd Ch.0m - Ch.900m x 7.0m Final Seal	32	-	32	-	-	-	-	32	-
Feders Collins Rd /Western HWY Intersection final seal Approx. 160sqm	1	-	1	-	-	-	-	1	-
Leeor Rd Reconstruction: Ch.4,725m - Ch.5,750m x 5.6m Final Seal	29	-	29	-	-	-	-	29	-
Kaniva Wetlands Project: Road Construction Final Seal	10	-	10	-	-	-	-	10	-
Apsley Natimuk Rd Reconstruction: Ch.11.185m - Ch.11,915m x 6.2m Seal	190	-	190	-	-	190	-	-	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Ullswater Mortat Rd Reconstruction: Ch.0m-Ch.2,800m x 4.0m Seal	460	-	460	-	-	460	-	-	-
Lillimur Yearinga Rd Reconstruction Ch.0m-Ch.1,840m x 6.2m Seal	470	-	470	-	-	470	-	-	-
Leeor Rd Reconstruction: Ch.7515m - Ch.7915m x 5.6m Seal	90	-	90	-	-	90	-	-	-
Cove Estate Rd Reconstruction: Ch.7,700 - Ch.9,700m x 4.0m Seal	320	-	320	-	-	290	-	30	-
Cemetery Rd, Kaniva Reconstruction: Ch.1,750m - 2,650m x 4.0m Seal	144	-	144	-	-	-	-	144	-
Harrow Casterton Rd Reconstruction: Ch.3950 - Ch.5495 x 6.4m seal	396	-	396	-	-	-	-	396	-
Border Road Construction Ch. 20,115Km (Dorodong Rd.) - Ch. 21,880 (Old Telegraph Rd.)	125	-	125	-	-	-	-	125	-
Reseals	1,000	-	1,000	-	-	-	-	1,000	-
Additional Reseal/Linemarking	10	-	10	-	-	-	-	10	-
Shoulder Resheeting	400	-	400	-	-	-	-	400	-
Resheeting	800	-	800	-	-	-	-	800	-
Flood recovery	2,500	-	2,500	-	-	742	-	1,758	-
McCrackens Rd, Clay cap sand hills various sections	24	-	-	24	-	22	-	3	-
Issaccsons Fire Access track, Spot patch/ repair various sections and grade throughout	11	-	-	11	-	5	-	6	-
Bridges									
Kadnook Connewirricoo Rd Bridge Strengthening/Upgrade	566	-	142	425	-	283	142	142	-
Footpaths and Cycleways									
Lake Wallace Walking Track Reconstruction: Sections to be determined	10	-	10	-	-	-	-	10	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
High Street, Kaniva footpath Yarrock to Pattersons St.	30	30	-	-	-	-	-	30	-
Blair Street, Harrow, Frontage of Bush Nursing Centre	50	50	-	-	-	-	-	50	-
Wallace Street, Apsley, Footpath repairs	15	-	15	-	-	-	-	15	-
Disability Access Projects	15	-	-	15	-	-	-	15	-
Drainage									
Minor Culvert Renewals	50	-	40	10	-	-	-	50	-
Laidlaw Ave, Edenhope Drainage Construction (170m x 375mm RCP)	60	-	-	60	-	-	-	60	-
Fry St., Kaniva, End of Kerb to Yarrock St.	50	-	50	-	-	-	-	50	-
Blair St. Harrow, frontage of Bush Nursing Centre to Whittaker St.	30	-	-	30	-	-	-	30	-
Various Kerb and Channel renewal projects - to be identified.	10	-	10	-	-	-	-	10	-
Parks, Open Space and Streetscapes									
Lake Wallace Foreshore Wall Reconstruction stage 2: Jetty to Boat Ramp	80	-	80	-	-	-	-	80	-
Lake Wallace Foreshore endwall reconstruction at caravan park	30	-	30	-	-	-	-	30	-
Playgrounds, soft fall top up, mtce, inspections	10	-	10	-	-	-	-	10	-
West Wimmera Recreational Trails Strategy	3	-	3	-	-	3	-	-	-
TOTAL INFRASTRUCTURE	8,250	80	7,595	575	-	2,555	142	5,554	-
TOTAL CAPITAL WORKS	10,190	80	9,476	634	-	3,430	142	6,618	-

4.5.3 Works carried forward from the 2017/18 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Madden Street Toilets Refresh	35	-	35	-	-	-	-	35	-
Apsley Hall Front Foyer Vinyl	18	-	18	-	-	-	-	18	-
Edenhope Senior Citizens ceiling and other renewal works	50	-	50	-	-	-	-	50	-
Edenhope Mechanics Hall Renewal Works (Restumping)	60	-	60	-	-	-	-	60	-
Gymbowen Public Hall (Fitout renewal, footpath etc)	6	-	6	-	-	-	-	6	-
Nurcounng Public Hall Renewal Works	7	-	7	-	-	-	-	7	-
Charam Hall - restumping and other repairs	15	-	15	-	-	-	-	15	-
Douglas Hall Ceiling Renewal Works	35	-	35	-	-	-	-	35	-
TOTAL PROPERTY	226	-	226	-	-	-	-	226	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Purchase of Patching Truck	189	-	189	-	-	-	-	189	-
Computers and Telecommunications									
IT software	3	-	3	-	-	-	-	3	-
TOTAL PLANT AND EQUIPMENT	192	-	192	-	-	-	-	192	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Charam Wombelano Rd Recon Ch2,590m - Ch3,400m x 3.7m Seal (Final Seal with reseal at Ch1,850m - Ch2,590m)	15	-	15	-	-	-	-	15	-
Parks, Open Space and Streetscapes									
Apsley Rec Reserve Upgrade	3	-	3	-	-	-	-	3	-
Lions Park, Edenhope Playground: Softfall Area Edging Replacement	2		2					2	
Blair St, Harrow Park Furniture Renewal	4		4					4	
Madden St, Kaniva Playground Software Area Maintenance	1	-	1	-	-	-	-	1	-
Elizabeth St, Edenhope Street Chair Renewal	1		1					1	
Playground Replacement Projects \$18,000	4	-	4	-	-	-	-	4	-
TOTAL INFRASTRUCTURE	30	-	30	-	-	-	-	30	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2017/18	448	-	448	-	-	-	-	448	-

5. Financial performance indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-24.9%	-27.2%	-11.4%	-5.2%	-4.2%	-3.5%	+
Liquidity									
Working Capital	Current assets / current liabilities	2	338.0%	346.9%	256.0%	307.7%	302.3%	323.5%	o
Unrestricted cash	Unrestricted cash / current liabilities		279.7%	249.0%	175.4%	212.6%	207.2%	231.0%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1.9%	2.3%	0.0%	0.0%	0.0%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue		2.3%	2.2%	2.2%	2.2%	2.2%	2.2%	+
Asset renewal	Asset renewal expenses / Asset depreciation	4	94.3%	250.8%	130.4%	72.0%	85.2%	79.5%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	5	31.6%	43.6%	38.0%	38.7%	39.0%	39.0%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$5,538	\$4,492	\$4,637	\$4,454	\$4,535	\$4,617	+
Revenue level	Residential rate revenue / no. of residential property assessments		\$637	\$790	\$837	\$853	\$870	\$888	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		16.5%	12.5%	12.5%	12.5%	12.5%	12.5%	-

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators**1. Adjusted underlying result**

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Continued operating losses provides for a negative ratio, resulting in Council being required to utilise cash reserves or debt to maintain services.

2. Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to decrease in 2018/19 year due to a run down in cash reserves to fund the capital program. The trend in later years is for working capital to improve as the capital works program reduces and cash reserves increase.

3. Debt compared to rates

Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

4. Asset renewal

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

5. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue sources.

Appendix A

Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2018/19 year.



**WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES**



2018/2019

	Description	Basis	Nature of Fee	GST	2017-18 INC GST \$	2018-19 INC GST \$
1	Registration Fees - Dogs, cats and Domestic Animals					
	2018/19 Fees (10/4/18 to 9/4/19)					
	Maximum Fee applicable to dogs and cats under Domestic Animals Act 1994					
1.1	Category A - Maximum Fee	Annual fee per animal	Council	Non Taxable	\$108.00	\$114.00
1.2	Category B - Maximum Fee Pensioner	Annual fee per animal	Council	Non Taxable	\$54.00	\$57.00
1.3	Category C - Reduced Fee	Annual fee per animal	Council	Non Taxable	\$36.00	\$38.00
1.4	Category C - Reduced Fee Pensioner	Annual fee per animal	Council	Non Taxable	\$18.00	\$19.00
1.5	Micro chipping fee - financial year	Per animal	Council	Non Taxable	\$55.00	\$60.00
1.6	Dangerous/Menacing dog registration fee	Per animal	Council	Non Taxable	\$180.00	\$200.00
1.7	Planned Microchipped days	Per animal	Council	Non Taxable	\$30.00	\$30.00
2	Health Registration Fees					
	2018/19 Fees (Billing period 1/5/2018 to 30/4/19)					
	Charge classes are as defined under the Food Act 1984					
2.1	Class 1 Registration - (Hospitals/age care/child care)	Annual fee	Council	Non Taxable	\$290.00	\$300.00
2.2	Class 2 Registration - (Restaurants/cafes/prep of food)	Annual fee	Council	Non Taxable	\$240.00	\$248.00
2.3	Class 3 Registration - (Low risk food prep/packaged food)	Annual fee	Council	Non Taxable	\$165.00	\$170.00
2.4	Class 4 Registration - (Newsagents)		Council	Non Taxable	\$0.00	\$0.00
2.5	Fee for limited operation (operate less that 3 days or under 25 hours per week)				50% of annual Class 2 and 3	
2.6	Fee for full operations of Club or Community Organisation	Annual fee	Council	Non Taxable	\$80.00	\$83.00
	<u>Fee for temporary Food Permit:</u>					
2.7	Community Group - up to 2 events p.a.				\$0.00	\$0.00
2.8	Community Group - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$25.00	\$26.00
2.9	General Food Business - up to 2 events p.a. (per event charge)	Annual fee	Council	Non Taxable	\$18.00	\$19.00
2.10	General Food Business - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$60.00	\$62.00
2.11	Transfer of registration (including prescribed accommodation/hairdressing/beauty)				50% of annual Class 2 and 3	
2.12	Penalty for late payment of Health Registration fees				Prescribed fee plus 50%	
2.13	Septic tank applications - per financial year	Per application	Council	Non Taxable	\$305.00	\$320.00
2.14	Septic tank alterations - per financial year	Per instance	Council	Non Taxable	\$170.00	\$176.00
2.15	Caravan park registration - less than 25 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Stat Fee	Stat Fee
2.16	Caravan park registration 26-50 sites (3 yearly registration fee) - Expire 30/4/2020	Per caravan park	Statutory Fee	Non Taxable	Stat Fee	Stat Fee
2.17	Caravan park registration 51-100 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Stat Fee	Stat Fee
2.18	Caravan park transfer of proprietor	Per instance			5 fee units	
2.19	Prescribed Accommodation	Annual fee	Council	Non Taxable	\$240.00	\$248.00
2.20	Hair & Beauty premises	Annual fee	Council	Non Taxable	\$165.00	\$171.00
3	Disabled Persons Permit					
	Disabled Persons Permit	Per permit 3 years	Council	Non Taxable	\$9.00	\$9.00





**WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES**



2018/2019

4 Community Bus						
	Hire Fee (Community Group)	Per kilometre	Council	Taxable	\$0.50	\$0.50
	Note: Fuel at cost of hirer; bus must be returned with full tank of fuel					
	Hirers to be charged per km based on where the bus is located at that time and to be charged from pick up point					
5 Home Care & Meals on Wheels						
	Fees charged for all private home care in accordance with the DHS guidelines					
5.1	Meals on Wheels	Per meal	Council	Non Taxable	\$10.00	\$10.00
5.2	Centre based meals	Per meal	Council	Non Taxable	\$12.00	\$12.00
5.3	PAC and Linkages	Per meal	Council	Taxable	\$16.80	\$18.48
6 Kindergartens						
6.1	Kindergarten Fees 4 year olds - \$315 per term per child (2019 calendar year)	Per year	Council	Non Taxable	\$1,224.00	\$1,260.00
6.2	Kindergarten Fees 3 year olds - \$315 per term per child (2019 calendar year)	Per year	Council	Non Taxable	\$1,224.00	\$1,260.00
7 Photocopying						
	All photocopying black and white only on plain paper					
7.1	A4	Per page	Council	Taxable	\$1.10	\$1.15
7.2	A3	Per page	Council	Taxable	\$1.10	\$1.20
7.3	Large document - per document up to 100 pages		Council	Taxable	\$27.50	\$28.10
7.4	Large document - per document up to 100 pages		Council	Taxable	\$44.00	\$45.00
8 Caravan Park Weekly Fees						
	Powered Site					
8.1	Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$135.00	\$138.00
8.2	Occupied (maximum of two persons) - per night	Per site	Council	Taxable	\$26.00	\$26.00
8.3	Each additional person (Children under 6 exempted) - per night	Per site	Council	Taxable	\$8.00	\$8.00
	Unoccupied - no tenants					
8.4	Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$43.00	\$44.00
	Unpowered Site					
8.5	Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$100.00	\$100.00
8.6	Occupied (maximum of two persons) - per night	Per site	Council	Taxable	\$21.00	\$21.00
8.7	Each additional person (Children under 6 exempted) - per night	Per site	Council	Taxable	\$7.00	\$7.00
9 Kaniva & Edenhope Shire Hall Charges						
9.1	Security deposit for licensed functions (refundable)	Per event	Council	Non Taxable	\$128.00	\$130.00
9.2	Insurance - functions without alcohol	Per event	Council	Taxable	\$92.00	\$94.00
9.3	Insurance - functions with alcohol	Per event	Council	Taxable	\$128.00	\$130.00
9.4	Sounds System (PA System & microphones) - Bond	Per event	Council	Non Taxable	\$100.00	\$102.00
	Shire Halls including supper room and kitchen					
	Commercial Hire					
	<u>Auction sales, Elections, Commercial displays, business/professional visits</u>					
9.5	up to 12 hours	Per occasion	Council	Taxable	\$317.00	\$323.00
9.6	from 12 to 24 hours	Per occasion	Council	Taxable	\$528.00	\$538.00

 WEST WIMMERA SHIRE COUNCIL SCHEDULE OF FEES & CHARGES 2018/2019 							
Weddings, Dinners, Funerals, Parties, Parades, Farewells							
9.6	up to 12 hours	Per occasion	Council	Taxable	\$105.00	\$107.00	
9.7	12 to 24 hours	Per occasion	Council	Taxable	\$159.00	\$162.00	
9.8	24 hours to 3 days	Per occasion	Council	Taxable	\$317.00	\$323.00	
Rehearsals, Religious services							
9.9	up to 12 hours	Per occasion	Council	Taxable	\$31.00	\$31.50	
9.10	12 to 24 hours	Per occasion	Council	Taxable	\$56.00	\$57.00	
Kitchen Hire Only							
9.11	up to 6 hours	Per occasion	Council	Taxable	\$21.00	\$21.50	
9.12	up to 12 hours	Per occasion	Council	Taxable	\$41.00	\$42.00	
Supper room hire only							
9.13	Commercial use - up to 12 hours	Per occasion	Council	Taxable	\$86.00	\$88.00	
9.14	Community use including - not for profit fundraising - up to 12 hours	Event with alcohol present	Council	Taxable	\$21.00	\$21.50	
9.15	Community use including - not for profit fundraising - up to 12 hours	No alcohol event	Council	Taxable	\$1.05	\$1.05	
9.16	Community use including - not for profit (Monthly fee)	Regular users per occasion	Council	Taxable	\$56.00	\$57.00	
9.17	Community use including - not for profit (i.e. Yoga/dance/karate etc) (Yearly fee)	Regular users per occasion	Council	Taxable	\$220.00	\$224.00	
10 Kaniva Showgrounds and Recreation Reserve							
10.1	Kaniva Hockey Club	Annual Charge	Council	Taxable	\$528.00	\$538.50	
10.2	Kaniva A & P Society	Annual Charge	Council	Taxable	\$528.00	\$538.50	
10.3	Kaniva Cricket Club	Annual Charge	Council	Taxable	\$264.00	\$269.00	
10.4	Kaniva/Leor United Football/Netball Club	Annual Charge	Council	Taxable	\$4,751.00	\$4,846.00	
10.5	Auctions - Commercial	Per event	Council	Taxable	\$264.00	\$269.00	
10.6	Miscellaneous Oval Hire - Not for profit	Per event	Council	Taxable	\$1.05	\$1.05	
10.7	Miscellaneous Oval Hire	Per day	Council	Taxable	\$123.00	\$125.50	
10.8	Miscellaneous Oval Hire	Per half day	Council	Taxable	\$72.00	\$73.50	
10.9	Circus	Day of circus	Council	Taxable	\$475.50	\$485.00	
11 Planning Fees (Statutory)							
Applications for Permits (Regulation 7)							
11.1	Class 1 Change or allow a new use of the land		Statutory	Non Taxable	\$1,241.00	\$1,265.65	
Single Dwelling	To develop land, or to use and develop land for a single dwelling per lot, or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of the development is :						
	11.2	Class 2 up to \$10,000		Statutory	Non Taxable	\$188.00	\$191.95
	11.3	Class 3 \$10,000 to \$100,000		Statutory	Non Taxable	\$592.00	\$604.35
	11.4	Class 4 \$100,000 to \$500,000		Statutory	Non Taxable	\$1,213.00	\$1,237.15
	11.5	Class 5 \$500,000 to \$1 million		Statutory	Non Taxable	\$1,310.00	\$1,336.65
	11.6	Class 6 \$1 million to \$2 million		Statutory	Non Taxable	\$1,408.00	\$1,436.20
Vic Smart	A permit that is subject of a VicSmart application if the estimated cost of development is:						
	11.7	Class 7 Up to \$10,000		Statutory	Non Taxable	\$188.00	\$191.95



WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2018/2019



11.8	Class 8* More than \$10,000		Statutory	Non Taxable	\$404.00	\$412.35
11.9	Class 9 VicSmart application to subdivide or consolidate land		Statutory	Non Taxable	\$188.00	\$191.65
All other development	To develop land if the estimated cost of the development is:					
11.10	Class 10 Up to \$100,000		Statutory	Non Taxable	\$1,080.00	\$1,102.05
11.11	Class 10 Up to \$100,000 Native Vegetation Removal Only		Statutory	Non Taxable	\$200.00	\$200.00
11.12	Class 11 \$100,000 to \$1 million		Statutory	Non Taxable	\$1,457.00	\$1,485.95
11.13	Class 12 \$1 million to \$5 million		Statutory	Non Taxable	\$3,213.00	\$3,277.70
11.14	Class 13 \$5 million to \$15 million		Statutory	Non Taxable	\$8,190.00	\$8,340.00
11.15	Class 14 \$15 million to \$50 million		Statutory	Non Taxable	\$24,151.00	\$24,636.15
11.16	Class 15 More than \$50 million (to be charged at 50% until 13/10/2017)		Statutory	Non Taxable	\$54,282.00	\$54,282.40
11.17	Class 16 Subdivide an existing building		Statutory	Non Taxable	\$1,241.00	\$1,265.55
11.18	Class 17 Subdivide land into 2 lots		Statutory	Non Taxable	\$1,241.00	\$1,265.65
11.19	Class 18 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots		Statutory	Non Taxable	\$1,241.00	\$1,265.65
11.20	Class 19 To subdivide land (\$1,241 for each 100 lots created)		Statutory	Non Taxable	\$1,241.00	\$1,265.65
11.21	Class 20 To create or vary or remove a restriction within the meaning of the Subdivision Act 1988; or to create or move a Right of Way; or to create, vary or remove an easement other than a right of way; or to vary or remove a condition of the nature of an easement other than a right of way in a Crown grant.				\$1,241.00	\$1,265.65
11.22	Class 21 A permit not otherwise provided for in this Regulation				\$1,241.00	\$1,265.65
	Permit Applications for more than one Class					
11.23	1. An application for more than one class of permit set out in the above table: 2. An application to amend a permit in more than one class set out in the above table:	The sum of: The highest of the fees which would have been applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made.				
	Amendments to Planning Schemes (To be charged at 50% until 13/10/2017)					
11.24	Stage 1 a) Considering a request to amend a planning scheme; and b) Exhibition and notice of the amendment; and c) Considering any submissions which do not seek to change the amendment; and d) If applicable, abandoning the amendment.		Statutory	Non Taxable	\$2,872.00	\$2,871.60
11.25	Stage 2 a) Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel		Statutory	Non Taxable		
11.26	i) Up to 10 Submissions				\$14,233.00	\$14,232.70
11.27	ii) 11 to 20 submissions				\$28,438.00	\$28,437.60
11.28	iii) More than 20 submissions		Statutory	Non Taxable	\$30,014.00	\$30,014.40
11.29	Stage 3 a) Adopting an amendment or a part of an amendment; and b) submitting the amendment for approval by the Minister; and c) giving notice of the approval of the amendment		Statutory	Non Taxable	\$453.00	\$453.10
11.30	Stage 4 a) Consideration by the Minister of a request to approve the amendment; and b) Giving notice of approval of an amendment		Statutory	Non Taxable	\$453.00	\$453.10



WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2018/2019



12	Building Fees					
	New houses					
12.1	\$120,000 minimum fees		Council	Non Taxable	\$1,421.68	\$1,421.68
12.2	\$120,000 - \$200,000		Council	Non Taxable	\$1,708.68	\$1,708.68
12.3	\$200,000 - \$320,000		Council	Non Taxable	\$2,167.88	\$2,167.88
12.4	> \$320,000		Council	Non Taxable	Value/130	Value/130
	Alterations to Houses					
12.5	Up to \$5,000		Council	Non Taxable	\$328.00	\$328.00
12.6	\$5,001 - \$12,000		Council	Non Taxable	\$632.43	\$632.43
12.7	\$12,001 - \$20,000		Council	Non Taxable	\$753.38	\$753.38
12.8	\$20,001 - \$80,000		Council	Non Taxable	\$877.40	\$877.40
12.9	\$80,001 - \$120,000		Council	Non Taxable	\$1,366.33	\$1,366.33
12.10	\$120,001 - \$200,000		Council	Non Taxable	\$1,710.73	\$1,710.73
12.11	\$200,001 - \$300,000		Council	Non Taxable	\$2,164.80	\$2,164.80
12.12	> \$320,001		Council	Non Taxable	Value/130	Value/130
	Garages					
12.13	Up to \$5,000		Council	Non Taxable	\$328.00	\$328.00
12.14	\$5,001 - \$12,000		Council	Non Taxable	\$455.10	\$455.10
12.15	\$12,001 - \$20,000		Council	Non Taxable	\$583.23	\$583.23
12.16	\$20,001 - \$80,000		Council	Non Taxable	\$725.70	\$725.70
12.17	> \$80,000		Council	Non Taxable	Value/130	Value/130
	Swimming & Fence					
12.18	Up to \$5,000		Council	Non Taxable	\$328.00	\$328.00
12.19	\$5,001 - \$12,000		Council	Non Taxable	\$583.23	\$583.23
12.20	\$12,001 - \$20,000		Council	Non Taxable	\$703.15	\$703.15
12.21	\$20,001 - \$80,000		Council	Non Taxable	\$828.20	\$828.20
12.22	> \$80,001		Council	Non Taxable	\$956.33	\$956.33
	Demolition					
12.23	Class 1 or 10 building		Council	Non Taxable	\$279.83	\$279.83
12.24	Other class buildings		Council	Non Taxable	\$559.65	\$559.65
	Commercial					
12.25	Up to \$5,000		Council	Non Taxable	\$328.00	\$328.00
12.26	\$5,001 - \$20,000		Council	Non Taxable	\$594.50	\$594.50





WEST WIMMERA SHIRE COUNCIL
SCHEDULE OF FEES & CHARGES
2018/2019



				Non Taxable	\$ value @ 1% + \$353	\$ value @ 1% + \$353
12.27	\$20,001 - \$100,000		Council	Non Taxable	\$ value @ 1% + \$353	\$ value @ 1% + \$353
12.28	\$100,001 - \$500,000		Council	Non Taxable	\$ value @ 3% + \$1,175	\$ value @ 3% + \$1,175
12.29	\$500,001 - \$2,000,000		Council	Non Taxable	\$ value @ 1% + \$2,590	\$ value @ 1% + \$2,590
	Site Permit		Council		\$220.00	\$220.00
	Public Place of entertainment		Council		\$350.00	\$350.00
12.30	* Government Levy - Building Administration Fund (*Statutory Charge)			Non Taxable	\$ value @ 0.00128	\$ value @ 0.00128
	* Consult & report for Variations		VBA			
	*Extend currency of Permit		VBA			
	Private building Surveyor Lodgement Fees		VBA		\$38.30	
	Info Request reg 326 (1) Permit Info, Final Certificates, Current Orders or Notices		VBA		\$51.10	
	Info Request reg 326 (2) Flooding, Termite, Bushfire, Snowfall, Designated		VBA		\$51.10	
	Info Request reg 326 (3) Mandatory notification states, inspection dates		VBA		\$51.10	
	Info Request with Plan copies (includes 306 (1))		VBA		\$61.50	
	Request for search of Building Permit Plans		VBA		\$61.50	
	*Report & Consent		VBA			
	Planning Authority for Demolition Section 29a of the Act		VBA		\$64.10	
	Building over Council Easement Reg 312 (3)		VBA		\$64.10	
	Requests Under Part 4, 5 or 8 of the Reg 604 (4)		VBA		\$256.90	
	Requests for Legal point of discharge for Stormwater Reg 610 (2)		VBA		\$64.10	
	*Admin Fees for illegal building process		VBA			
	New houses		VBA			
	Outbuildings		VBA			
	Additions to houses		VBA			
	(includes alterations, pergolas & verandas)		VBA			
12.31	*Security Deposit for Relocation of Buildings				\$100.00 per square metre (max \$4,000)	\$100.00 per square metre (max \$4,000)
	External Inspections i.e. Private building surveyor etc					
12.32	Addition Inspection			Non Taxable	\$137.35	\$137.35
12.33	Contract Inspection - Foundations, Reinforcement & Finals			Non Taxable	\$209.10	\$209.10
12.34	Contract Inspection - Frame			Non Taxable	\$226.50	\$226.50
12.35	Building Notices/Orders			Non Taxable	Building fee + 50%	Building Fee + 50%
12.36	Travel time & Vehicle cost where more than 5km from office			Non Taxable	\$1.10/km + \$84.00	\$1.10/km + \$84.00
13	Transfer Station Fees					
	Green Waste					
	Car boot load				No charge	No charge
	Single axle trailer (flush with sides)				No charge	No charge
	Utility load (flush with sides)				No charge	No charge
	Per cubic metre				No charge	No charge
13.1	Contaminated Green Waste per cubic metre	Per cubic metre	Council	Taxable	\$26.00	\$27.00
	Hard Waste					
13.2	General Waste	Per cubic metre	Council	Taxable	\$26.00	\$27.00
13.3	Passenger car tyre	Per item	Council	Taxable	\$11.00	\$11.00
13.4	Light truck tyre	Per item	Council	Taxable	\$16.00	\$16.00

Fees set by VBA new fees to be advised in July 201 for 2018-19 financial year

 WEST WIMMERA SHIRE COUNCIL SCHEDULE OF FEES & CHARGES 2018/2019 						
13.5	Heavy truck tyre	Per item	Council	Taxable	\$24.00	\$24.00
13.6	Small tractor tyre	Per item	Council	Taxable	\$24.00	\$24.00
13.7	Large tractor tyre	Per item	Council	Taxable	\$42.00	\$42.00
13.8	Loads Concrete/Builders Rubble etc	Per cubic metre	Council	Taxable	\$80.00	\$80.00
13.9	Clean concrete	Per cubic metre	Council	Taxable	\$55.00	\$55.00
	Recyclables				\$0.00	\$0.00
13.10	120 litre bin collection - to deposit waste at the transfer station	Per item	Council	Taxable	\$5.00	\$5.00
13.11	Commercial 240 litre bin collection	Per item	Council	Taxable	\$7.00	\$7.00
	<u>Mattresses/Couches</u>					
13.12	Single	Per item	Council	Taxable	\$16.00	\$25.00
13.13	Double or larger	Per item	Council	Taxable	\$32.00	\$32.00
13.14	Prescribed waste (Asbestos - must be wrapped)	Per 10m ²	Council	Taxable	\$12.00	\$15.00
14	Waste Collection					
14.1	Rural 120 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$290.00	\$297.00
14.2	Commercial 240 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$390.00	\$400.00
14.3	Cost of 120 litre bin - new and replacement	Per bin	Council	Taxable	\$55.00	\$55.00
14.4	Cost of 240 litre bin - new and replacement	Per bin	Council	Taxable	\$88.00	\$88.00
14.5	Recycling bins	Per bin	Council	Taxable	\$45.00	\$45.00
15	Pound Fees					
15.1	Pound Release Fees	Per occasion	Council	Taxable	\$45.00	\$45.00
	Pound Release Fees Registered dog/cat - within 12 months from first impoundment		Council	Taxable	\$20.00	\$65.00
15.2	Subsequent Pound Release Fee per cat/dog	Per occasion	Council	Taxable	\$90.00	\$100.00
	<u>Daily Food Fee</u>					
15.3	Dogs and Cats	Per animal per day	Council	Taxable	\$6.00	\$7.00
15.4	Livestock - Small Animal (sheep or equivalent)	Per animal per day	Council	Taxable	\$6.00	\$7.00
15.5	Livestock - Large Animal (cow or equivalent)	Per animal per day	Council	Taxable	\$12.00	\$12.00
	<u>Surrendered Animals</u>					
	Registered				No charge	No charge
15.6	Unregistered	Per animal	Council	Non Taxable	\$50.00	\$50.00
	Feral Cat				No charge	No charge
16	Local Laws					
	Local Law Permit - droving livestock, excess animal numbers, alcohol permit for hotels for consumption of alcohol outside of hotel					
16.1	Yearly	Yearly	Council	Non Taxable	\$60.00	\$60.00
	Daily - one off event - (e.g. street stall)	No charge			\$0.00	No charge
	Local Law Admin fee/fire admin/impounding livestock act, domestic animals					
16.2	Breach of a notice to comply		Council	Non Taxable	\$150.00	\$160.00