



**WEST  
WIMMERA  
SHIRE COUNCIL**



# **West Wimmera Shire Council**

**PROPOSED BUDGET  
2022/23**

*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

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

## Mayor and CEO's Introduction

On behalf of the Councillors we are pleased to release the 2022/23 Budget to the Community. This budget builds on our Council Plan 2021-2025 vision which comprises the following five goals:

- Liveable & Healthy Community
- Diverse and Prosperous Economy
- Sustainable Environment
- Good Governance
- Our Commitment

As with most small rural shires, West Wimmera is extremely dependant on external funding via grants. Whether that be annual recurrent grants or competitive funding rounds, the shire will continue to rely heavily on the assistance provided by these varied funding streams. Council gratefully acknowledges the continued support from both the Commonwealth and Victorian Governments in providing significant grant funding to enable Council to deliver its budget priorities to our Community. A detailed description of the grants received by Council can be found in section 4.1.4 of this document.

The rate increase included in the 2021/22 budget is 1.75%, in line with the order by the Minister for Local Government under the Fair Go Rates System.

As Councillors and managers, it is our job to listen to community sentiment and understand your priorities. We have consistently heard that Council's services are valued by the community, and that Council also needs to be financially responsible and keep its rates as low as possible.

After extensive consultation with the community, Council adopted it's 2021-25 Council Plan in October 2021. An Annual Plan has been compiled, identifying the initiatives of the Council Plan which Council intends to deliver in 2022/23. The Annual Plan has informed the development of the 2022/23 Budget, ensuring sufficient funding and resourcing has been allocated to achieve the actions and initiatives outlined in the Annual Plan.

A significant focus of this budget is on community projects and initiatives. Council has committed significant funds to match potential funding opportunities, with further funding committed to preparing 'shovel-ready' initiatives, to allow Council to capitalise on possible future opportunities.

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 meeting maintenance and renewal requirements of Council's assets.

This 2022/23 budget proposes a significant capital works program of \$11.27million. Council's road network is again a priority for our 2022/23 budget, with Council making a substantial commitment to maintaining and renewing the roads within our shire. The 2022/23 budget calls for \$6.8million capital expenditure on Council's roads, with \$6.07million of this being renewal of Council's existing network and \$0.52million set aside for upgrades.

Council is committed to helping our community and has allocated funding in the budget to facilitate the Edenhope child care service at the conclusion of the pilot program

Council acknowledges the significant challenges faced by the whole community over the past 2 years with the Covid-19 pandemic. Council is committed to assisting recovery efforts and has allocated funding to review and improve it's community and business assistance programs.

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



**Cr Bruce Meyer**  
Mayor



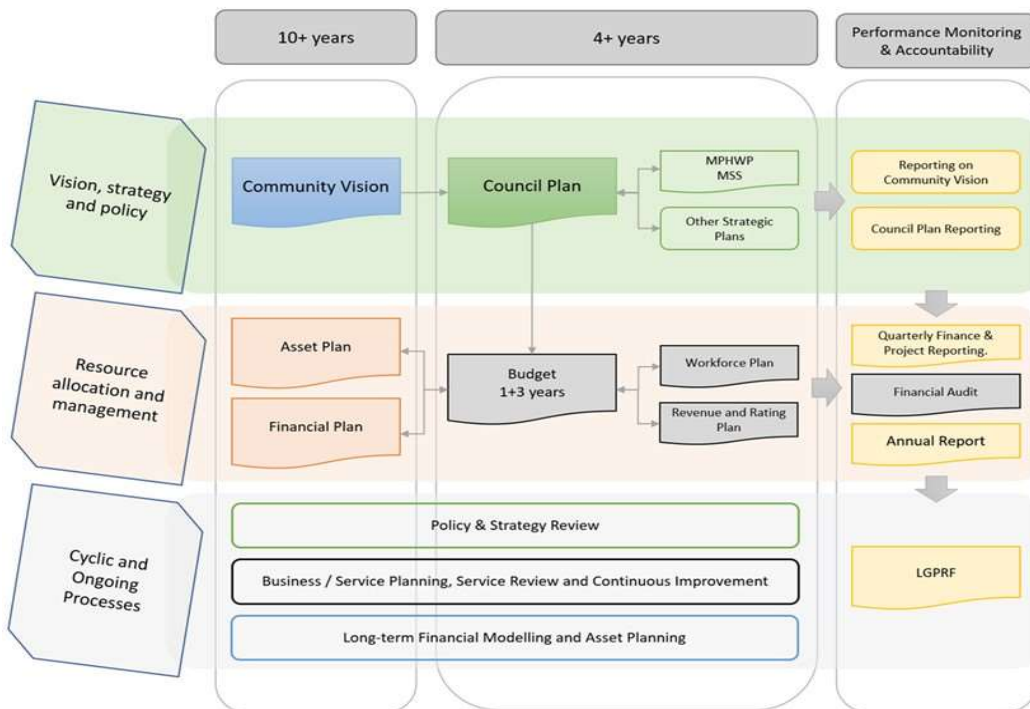
**Mr David Bezuidenhout**  
Chief Executive Officer

# 1. Link to the Integrated Planning and Reporting Framework

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

## 1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

### 1.1.2 Key planning considerations

#### Service level planning

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

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

## 1.2 Our purpose

### Our Vision

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

### Our Values

#### Innovative

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

#### Accountable

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

#### United

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

#### Collaborative

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

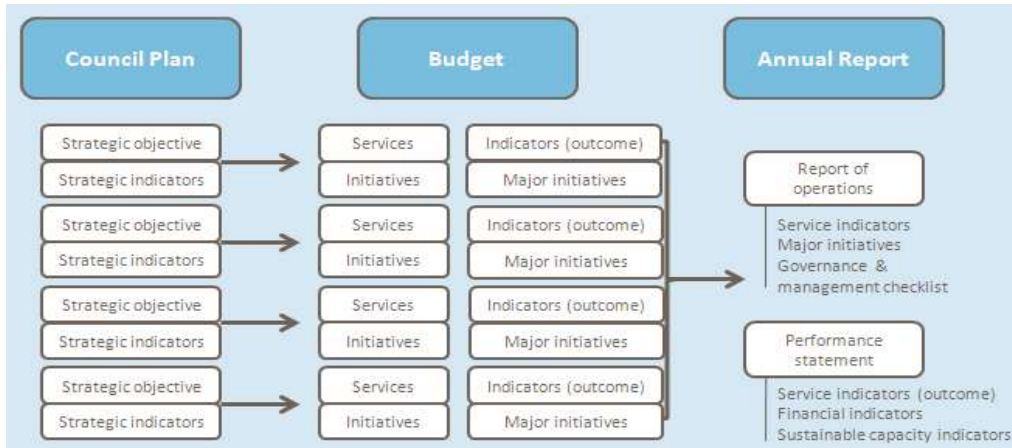
## 1.3 Goals

Council delivers activities and initiatives under 36 major service categories. Each contributes to the achievement of one of the five Goals as set out in the Council Plan for the 2021-2025 years. The following is a list of the five Goals as described in the Council Plan:

Goal	Description
Goal 1:	Liveable and Healthy Community
Goal 2:	Diverse and Prosperous Economy
Goal 3:	Sustainable Environment
Goal 4:	Good Governance
Goal 5:	Our Commitment

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2021/22 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Jobs, Precincts and Regions

### 2.1 Goal 1: Liveable and Healthy Community

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		2020/21	2021/22	2022/23
			Actual \$'000	Forecast \$'000	Budget \$'000
Aged and 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.	<i>Inc</i>	727	665	659
		<i>Exp</i>	731	614	700
		<i>Surplus / (deficit)</i>	(4)	51	(41)
Arts and Culture	This service provides a varied ongoing program of arts and cultural events and activities, plans and develops arts and cultural facilities and infrastructure and develops policies and strategies to facilitate art practice.	<i>Inc</i>	-	-	-
		<i>Exp</i>	32	32	32
		<i>Surplus / (deficit)</i>	(32)	(32)	(32)
Children, Youth and Family Services	This service provides a range of children and youth support activities, including pre-schools, Infant Welfare Centres, Freeza and youth engagement programs.	<i>Inc</i>	944	990	1,432
		<i>Exp</i>	886	941	1,492
		<i>Surplus / (deficit)</i>	58	49	(60)
Fire Prevention and Emergency Services	This service provides for essential monitoring and management of vegetation in fire risk areas and also for the funding of emergency service activities provided by Council.	<i>Inc</i>	145	32	-
		<i>Exp</i>	180	206	63
		<i>Surplus / (deficit)</i>	(35)	(174)	(63)
Libraries	This service provides public library services at Edenhope, Kaniva, Goroke and Harrow via a contribution to the Wimmera Regional Library Corporation.	<i>Inc</i>	-	-	-
		<i>Exp</i>	204	213	214
		<i>Surplus / (deficit)</i>	(204)	(213)	(214)
Cemeteries	This service provides management of the Kaniva, Edenhope and Goroke cemeteries.	<i>Inc</i>	5	3	3
		<i>Exp</i>	3	3	3
		<i>Surplus / (deficit)</i>	8	6	6
Community Services	This services provides management and administrative support to the community services area.	<i>Inc</i>	1	18	5
		<i>Exp</i>	160	152	158
		<i>Surplus / (deficit)</i>	(159)	(134)	(153)

Public Health	This service provides a range of public health related activities, including Environmental Health inspections and enforcement, and pest and weed control services.	<i>Inc</i>	107	138	103
		<i>Exp</i>	196	147	160
		<i>Surplus / (deficit)</i>	(89)	(9)	(57)
Recreation, Sport, Leisure	This service provides maintenance and management of Council's public halls and swimming pools.	<i>Inc</i>	8	10	13
		<i>Exp</i>	289	317	285
		<i>Surplus / (deficit)</i>	(281)	(307)	(272)
Regulatory Services	This service provides all management and enforcement of Council's Local Laws, including animal registration, control and enforcement.	<i>Inc</i>	37	32	30
		<i>Exp</i>	104	112	118
		<i>Surplus / (deficit)</i>	(67)	(80)	(88)
Sanitation	This service provides for street cleaning across Council's urban centres and for management and maintenance of Council's public amenities.	<i>Inc</i>	-	-	-
		<i>Exp</i>	289	312	310
		<i>Surplus / (deficit)</i>	(289)	(312)	(310)
Sport and Recreation Facilities	This service provides for management and maintenance of sporting facilities across the municipality.	<i>Inc</i>	14	17	18
		<i>Exp</i>	33	62	63
		<i>Surplus / (deficit)</i>	(19)	(45)	(45)
Stormwater Drainage	This service provides for maintenance works on Council's stormwater drainage network.	<i>Inc</i>	-	-	-
		<i>Exp</i>	65	52	53
		<i>Surplus / (deficit)</i>	(65)	(52)	(53)

### Major Initiatives

- Prepare projects for potential future funding opportunities, including Kaniva Bowling Club, Kaniva Rec Reserve, Goroke Playspace (Amenities), Kaniva Splash Park, Goroke Library, Harrow low-level river crossing
- Continue to extend Council's footpath network, including Roach Street and Lake Street
- Pending pilot program completion, establishment of Edenhope Childcare Service
- Partner with State and Regional bodies to improve the availability of housing options in the shire
- Deliver projects if funding applications are successful, including the following: West Wimmera Cabin Project, Edenhope Caravan Park, Apsley Netball Tennis Court lighting upgrade, Harrow Netball Tennis Courts, Edenhope Equine Facility, Edenhope Football Club, Enabling Tourism - Destination Harrow & Enabling Tourism - Serviceton Railway Station

### Other Initiatives

- Seek funding for development of Municipal Arts Strategy
- Review & implement updated Community Strengthening Grants program
- Complete Municipal Sport and Recreation Strategy (pending funding outcome May 2022)
- Masterplan feasibility study for Edenhope Airport

### Service Performance Outcome Indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Acquatic Facilities*	Utilisation	3.06	3.06	3.06
Animal Management*	Health and safety	0%	0%	0%
Food Safety*	Health and safety	100%	100%	100%
Libraries*	Participation	11.60%	11.60%	11.60%
Maternal & Child Health*	Participation - General	86%	96%	96%
Maternal & Child Health*	Participation - Indigenous	100%	100%	100%
Waste Collection*	Waste Diversion	21%	21%	21%

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

## 2.2 Goal 2: Diverse and Prosperous Economy

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	2020/21	2021/22	2022/23
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			Actual \$'000	Forecast \$'000	Budget \$'000
Aerodrome	This service area provides for maintaining the operation of the Edenhope Aerodrome.	<i>Inc</i>	1	1	-
		<i>Exp</i>	5	10	12
		<i>Surplus / (deficit)</i>	(4)	(9)	(12)
Building	This service provides statutory building services to Council and the community including processing of building permits, investigations of complaints and illegal works.	<i>Inc</i>	49	45	42
		<i>Exp</i>	188	135	130
		<i>Surplus / (deficit)</i>	(139)	(90)	(88)
Buildings and Property	This service provides for management and maintenance of Council's building portfolio.	<i>Inc</i>	175	194	187
		<i>Exp</i>	207	109	195
		<i>Surplus / (deficit)</i>	(32)	85	(8)
Business and 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.	<i>Inc</i>	511	269	4,944
		<i>Exp</i>	540	1,582	6,873
		<i>Surplus / (deficit)</i>	(29)	(1,313)	(1,929)
CEO Office	This service provides executive leadership and support to Council, and co-ordinates advocacy programs on behalf of the West Wimmera community.	<i>Inc</i>	1	-	-
		<i>Exp</i>	570	471	612
		<i>Surplus / (deficit)</i>	(569)	(471)	(612)
Depot and 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.	<i>Inc</i>	206	108	65
		<i>Exp</i>	1,782	1,746	1,830
		<i>Surplus / (deficit)</i>	(1,576)	(1,638)	(1,765)
Human Resources	This service provides the recruitment, training and performance evaluation of Council staff.	<i>Inc</i>	-	-	-
		<i>Exp</i>	327	285	344
		<i>Surplus / (deficit)</i>	(327)	(285)	(344)
Planning	This service provides statutory planning services to Council and the community including processing of planning permits, investigations of complaints and illegal works.	<i>Inc</i>	30	33	43
		<i>Exp</i>	415	387	489
		<i>Surplus / (deficit)</i>	(385)	(354)	(446)
Public Relations and	This service is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders, on behalf of Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	62	146	150
		<i>Surplus / (deficit)</i>	(62)	(146)	(150)
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.	<i>Inc</i>	3,868	3,939	4,048
		<i>Exp</i>	4,783	4,139	4,255
		<i>Surplus / (deficit)</i>	(915)	(200)	(207)
Street Lighting	This service provides for public lighting in Council's urban centres.	<i>Inc</i>	-	-	-
		<i>Exp</i>	23	30	30
		<i>Surplus / (deficit)</i>	(23)	(30)	(30)
Traffic Management	This service provides for school crossing services.	<i>Inc</i>	6	6	-
		<i>Exp</i>	13	11	15
		<i>Surplus / (deficit)</i>	(7)	(5)	(15)

### Major Initiatives

- Electric vehicle charging points installed in Edenhope and Kaniva
- Continue the programmed maintenance and scheduled upgrades of the sealed and unsealed road network in accordance with the Road Management Plan and Moloney Report, including annual resheet and reseal programs
- Seek funding to upgrade Hawkers-Goodwins Road
- Update the West Wimmera Planning Scheme based on findings of Planning Scheme Review

### Other Initiatives



- Minor street lighting upgrades
- Promotion of Business Concierge program
- Review and update of business assistance program
- Implement new grant management program software

### Service Performance Outcome Indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Roads*	Satisfaction	54	55	55
Statutory Planning*	Decision making	0%	0%	0%

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

### 2.3 Goal 3: Sustainable 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.

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Parks and Reserves	This service provides maintenance and management of all parks and gardens across Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	521	512	539
		<i>Surplus / (deficit)</i>	(521)	(512)	(539)
Tourism and Events	This service promotes West Wimmera Shire's natural attractions and provides facilities for visitors to our region.	<i>Inc</i>	-	-	-
		<i>Exp</i>	87	140	90
		<i>Surplus / (deficit)</i>	(87)	(140)	(90)
Waste Management	This service provides for waste management solutions, including kerbside pickup, disposal and transfer station sites.	<i>Inc</i>	236	93	79
		<i>Exp</i>	790	822	927
		<i>Surplus / (deficit)</i>	(554)	(729)	(848)

#### Major Initiatives

- Development of Waste Management Strategy
- Continue to implement Corella Management Plan, and weeds and pest management programs

#### Other

- Review West Wimmera Shire Domestic Animal Management Plan.
- Review West Wimmera Shire Domestic Wastewater Management Plan.
- Continue to support renewable energy projects

### 2.4 Goal 4: Good Governance

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.

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Customer Service	This service provides the main point of interaction between Council and the community. Services include over the counter advice, receipting, and administrative support to Council.	<i>Inc</i>	82	20	20
		<i>Exp</i>	485	418	476
		<i>Surplus / (deficit)</i>	(403)	(398)	(456)
Elected Members	This service provides for leadership from and support to the community's elected leaders.	<i>Inc</i>	2	6	-
		<i>Exp</i>	296	173	245
		<i>Surplus / (deficit)</i>	(294)	(167)	(245)
Finance and Rates	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances,	<i>Inc</i>	3,652	4,735	4,348
		<i>Exp</i>	502	776	960

	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.	<i>Surplus / (deficit)</i>	3,150	3,959	3,388
<b>Governance</b>	This service provides support and oversight to Council operations including the conduct of Council meetings. The Governance service also covers such items as customer satisfaction monitoring.	<i>Inc</i>	-	-	-
		<i>Exp</i>	50	37	37
		<i>Surplus / (deficit)</i>	(50)	(37)	(37)
<b>Information Technology</b>	This service is responsible for the provision of information management services to Council and the community, including hardware and software solutions to enable Council to undertake its desired activities and to provide contact methodologies for our community.	<i>Inc</i>	-	-	-
		<i>Exp</i>	641	472	728
		<i>Surplus / (deficit)</i>	(641)	(472)	(728)
<b>Corporate Services</b>	This service provides management and administration support to the corporate area of Council and includes the Risk Management and Occupational Health and Safety functions.	<i>Inc</i>	599	14	12
		<i>Exp</i>	1,121	772	580
		<i>Surplus / (deficit)</i>	(522)	(758)	(568)
<b>Records Management</b>	This service is responsible for providing and maintaining accurate and up to date record keeping facilities and archives.	<i>Inc</i>	-	-	-
		<i>Exp</i>	206	188	225
		<i>Surplus / (deficit)</i>	(206)	(188)	(225)

### Major Initiatives

- Upgrade to heating and cooling at Kaniva Shire Hall (subject to funding)
- Maintain & implement Advocacy Plan
- Implement Cloud Finance and Rating system (BoB)
- Implement Cloud Records Management system
- Implement Project Management framework

### Other Initiatives

- Continue to promote and manage the West Wimmera Innovation Platform

### Service Performance Outcome Indicators

Service	Indicator	2020/21	2021/22	2022/23
		Actual	Forecast	Budget
Governance*	Satisfaction	58	58	58

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

## 2.5 Goal 5: Our Commitment

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

## 2.6 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 notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[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 food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in [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

## 2.7 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Goal 1: Liveable and Healthy Community	(1,388)	3,651	2,263
Goal 2: Diverse and Prosperous Economy	(5,606)	14,935	9,329
Goal 3: Sustainable Environment	(1,477)	1,556	79
Goal 4: Good Governance	1,129	3,251	4,380
Goal 5: Our Commitment			
<b>Total</b>	<b>(7,342)</b>	<b>23,393</b>	<b>16,051</b>
<b>Expenses added in:</b>			
Depreciation	7,864		
Finance costs	-		
Others	-		
<b>Surplus/(Deficit) before funding sources</b>	<b>(15,206)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	7,655		
Waste charge revenue	586		
Capital grants	6,965		
<b>Total funding sources</b>	<b>15,206</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>0</b>		

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

## Comprehensive Income Statement

For the four years ending 30 June 2026

	NOTES	Forecast	Budget	Projections		
		Actual		2023/24	2024/25	2025/26
		2021/22	2022/23	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
Rates and charges	4.1.1	8,080	8,241	8,386	8,532	8,682
Statutory fees and fines	4.1.2	131	137	140	143	145
User fees	4.1.3	714	977	997	1,016	1,037
Grants - Operating	4.1.4	9,885	12,945	9,435	9,623	9,816
Grants - Capital	4.1.4	3,692	6,965	5,329	5,435	5,544
Contributions - monetary	4.1.5	6	264	6	6	6
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		100	100	102	104	106
Other income	4.1.6	1,681	1,628	1,706	1,732	1,758
<b>Total income</b>		24,289	31,257	26,099	26,592	27,093
<b>Expenses</b>						
Employee costs	4.1.7	8,152	9,776	10,118	10,472	10,839
Materials and services	4.1.8	7,638	13,269	8,020	8,180	8,344
Depreciation	4.1.9	8,019	7,864	8,182	8,298	8,416
Other expenses	4.1.12	297	348	300	303	306
<b>Total expenses</b>		24,106	31,257	26,620	27,254	27,904
<b>Surplus/(deficit) for the year</b>		183	0	(521)	(662)	(811)
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment		-	-	-	-	-
/(decrement)		-	-	-	-	-
<b>Total comprehensive result</b>		183	0	(521)	(662)	(811)

## Balance Sheet

For the four years ending 30 June 2026

		Forecast Actual	Budget	Projections		
	NOTES	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		18,904	15,583	15,240	14,754	14,118
Trade and other receivables		691	701	712	722	733
Inventories		208	211	214	218	221
Other assets		356	356	356	356	356
<b>Total current assets</b>	4.2.1	20,159	16,851	16,522	16,050	15,428
<b>Non-current assets</b>						
Trade and other receivables		140	140	140	140	140
Investments in associates, joint arrangement and subsidiaries		546	546	546	546	546
Property, infrastructure, plant & equipment		223,288	226,697	226,599	226,504	226,410
<b>Total non-current assets</b>	4.2.1	223,974	227,383	227,285	227,190	227,096
<b>Total assets</b>		244,133	244,234	243,807	243,239	242,524
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		729	740	751	762	773
Trust funds and deposits		113	232	232	232	232
Provisions		2,058	2,015	2,084	2,152	2,223
Lease liabilities	4.2.4	19	19	19	19	19
<b>Total current liabilities</b>	4.2.2	2,919	3,006	3,086	3,165	3,247
<b>Non-current liabilities</b>						
Provisions		646	660	674	688	702
<b>Total non-current liabilities</b>	4.2.2	646	660	674	688	702
<b>Total liabilities</b>		3,565	3,666	3,760	3,853	3,950
<b>Net assets</b>		240,568	240,568	240,048	239,386	238,574
<b>Equity</b>						
Accumulated surplus		44,283	44,178	43,657	42,995	42,184
Reserves		196,285	196,391	196,391	196,391	196,391
<b>Total equity</b>		240,568	240,568	240,048	239,386	238,574

## Statement of Changes in Equity

For the four years ending 30 June 2026

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2022 Forecast Actual</b>					
Balance at beginning of the financial year		240,385	40,707	193,539	6,139
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		240,385	40,707	193,539	6,139
Surplus/(deficit) for the year		183	183	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(107)	-	107
Transfers from other reserves		-	3,500	-	(3,500)
<b>Balance at end of the financial year</b>		<b>240,568</b>	<b>44,283</b>	<b>193,539</b>	<b>2,746</b>
<b>2023 Budget</b>					
Balance at beginning of the financial year		240,568	44,283	193,539	2,746
Surplus/(deficit) for the year		0	0	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(106)	-	106
Transfers from other reserves	4.3.1	-	-	-	-
<b>Balance at end of the financial year</b>	4.3.2	<b>240,569</b>	<b>44,178</b>	<b>193,539</b>	<b>2,852</b>
<b>2024</b>					
Balance at beginning of the financial year		240,569	44,178	193,539	2,852
Surplus/(deficit) for the year		(521)	(521)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>240,048</b>	<b>43,657</b>	<b>193,539</b>	<b>2,852</b>
<b>2025</b>					
Balance at beginning of the financial year		240,048	43,657	193,539	2,852
Surplus/(deficit) for the year		(662)	(662)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>239,386</b>	<b>42,995</b>	<b>193,539</b>	<b>2,852</b>
<b>2026</b>					
Balance at beginning of the financial year		239,386	42,995	193,539	2,852
Surplus/(deficit) for the year		(811)	(811)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>238,575</b>	<b>42,184</b>	<b>193,539</b>	<b>2,852</b>



## Statement of Cash Flows

For the four years ending 30 June 2026

	Notes	Forecast	Budget	Projections		
		Actual		2023/24	2024/25	2025/26
		2021/22	2022/23	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		8,074	8,231	8,375	8,522	8,671
Statutory fees and fines		144	151	154	157	160
User fees		714	977	997	1,016	1,037
Grants - operating		9,885	12,945	9,435	9,623	9,816
Grants - capital		3,692	6,965	5,329	5,435	5,544
Contributions - monetary		6	264	6	6	6
Interest received		100	100	101	101	102
Trust funds and deposits taken		-	-	-	-	-
Other receipts		2,279	2,954	2,507	2,549	2,591
Employee costs		(8,152)	(9,776)	(10,118)	(10,472)	(10,839)
Materials and services		(6,580)	(14,585)	(8,811)	(8,987)	(9,167)
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(310)	(362)	(314)	(317)	(320)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	9,852	7,864	7,659	7,633	7,600
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(8,075)	(11,273)	(8,085)	(8,203)	(8,322)
Proceeds from sale of property, infrastructure, plant and equipment		100	100	102	103	105
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(7,975)	(11,173)	(7,983)	(8,100)	(8,217)
<b>Cash flows from financing activities</b>						
Finance costs		-	-	-	-	-
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		-	-	-	-	-
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		(19)	(13)	(19)	(19)	(19)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(19)	(13)	(19)	(19)	(19)
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		1,858	(3,322)	(342)	(486)	(636)
Cash and cash equivalents at the beginning of the financial year		17,046	18,904	15,583	15,240	14,754
<b>Cash and cash equivalents at the end of the financial year</b>		18,904	15,583	15,240	14,754	14,118

**Statement of Capital Works**  
For the four years ending 30 June 2026

	NOTES	Forecast	Budget	Projections		
		Actual				
		2021/22	2022/23	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		23	-	-	-	-
Land improvements		29	46	-	-	-
<b>Total land</b>		<b>52</b>	<b>46</b>	-	-	-
Buildings		138	2,302	140	142	144
<b>Total buildings</b>		<b>138</b>	<b>2,302</b>	<b>140</b>	<b>142</b>	<b>144</b>
<b>Total property</b>		<b>190</b>	<b>2,348</b>	<b>140</b>	<b>142</b>	<b>144</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,247	1,643	1,266	1,285	1,304
Computers and telecommunications		175	20	51	53	54
<b>Total plant and equipment</b>		<b>1,422</b>	<b>1,663</b>	<b>1,317</b>	<b>1,338</b>	<b>1,358</b>
<b>Infrastructure</b>						
Roads		5,916	6,810	6,005	6,095	6,187
Bridges		110	50	112	113	115
Footpaths and cycleways		192	192	195	198	201
Drainage		65	60	66	67	68
Parks, open space and streetscapes		180	150	250	250	250
<b>Total infrastructure</b>		<b>6,463</b>	<b>7,262</b>	<b>6,628</b>	<b>6,723</b>	<b>6,820</b>
<b>Total capital works expenditure</b>	4.5.1	<b>8,075</b>	<b>11,273</b>	<b>8,085</b>	<b>8,203</b>	<b>8,322</b>
<b>Represented by:</b>						
New asset expenditure		467	2,450	148	148	150
Asset renewal expenditure		6,755	8,232	7,020	7,139	7,232
Asset upgrade expenditure		853	591	917	916	940
<b>Total capital works expenditure</b>	4.5.1	<b>8,075</b>	<b>11,273</b>	<b>8,085</b>	<b>8,203</b>	<b>8,322</b>
<b>Funding sources represented by:</b>						
Grants		3,713	6,615	3,570	3,573	3,622
Contributions		229	445	264	268	272
Council cash		4,133	4,213	4,250	4,362	4,427
<b>Total capital works expenditure</b>	4.5.1	<b>8,075</b>	<b>11,273</b>	<b>8,085</b>	<b>8,203</b>	<b>8,322</b>

## Statement of Human Resources

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	Actual				
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	8,152	9,776	10,118	10,472	10,839
Employee costs - capital	1,115	1,578	1,633	1,690	1,750
<b>Total staff expenditure</b>	<b>9,267</b>	<b>11,354</b>	<b>11,751</b>	<b>12,163</b>	<b>12,588</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	102.0	109.2	109.2	109.2	109.2
<b>Total staff numbers</b>	<b>102.0</b>	<b>109.2</b>	<b>109.2</b>	<b>109.2</b>	<b>109.2</b>

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2022/23	\$'000	\$'000	\$'000	\$'000	\$'000
CEO & Governance	320	320	-	-	-
Corporate Services	2,287	1,677	610	-	-
Community Services	1,502	335	900	267	-
Infrastructure Development & Works	5,667	4,680	885	102	-
<b>Total permanent staff expenditure</b>	<b>9,776</b>	<b>7,012</b>	<b>2,395</b>	<b>369</b>	<b>-</b>
Capitalised labour costs	1,578				
<b>Total expenditure</b>	<b>11,354</b>				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2022/23					
CEO & Governance	2.0	2.0	-	-	-
Corporate Services	21.7	15.0	6.7	-	-
Community Services	18.6	4.0	11.7	2.9	-
Infrastructure Development & Works	67.1	55.7	10.4	1.0	-
<b>Total staff</b>	<b>109.4</b>	<b>76.7</b>	<b>28.8</b>	<b>3.9</b>	<b>-</b>

**Summary of Planned Human Resources Expenditure  
For the four years ended 30 June 2026**

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>CEO &amp; Governance</b>				
Permanent - Full time	320	331	343	355
Female	78	81	84	86
Male	242	250	259	268
Self-described gender	0	0	0	0
Permanent - Part time	0	0	0	0
Female	0	0	0	0
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total CEO &amp; Governance</b>	<b>320</b>	<b>331</b>	<b>343</b>	<b>355</b>
<b>Corporate Services</b>				
Permanent - Full time	1,677	1,736	1,796	1,859
Female	1,017	1,053	1,089	1,128
Male	660	683	707	732
Self-described gender	0	0	0	0
Permanent - Part time	610	631	653	676
Female	488	505	523	541
Male	122	126	131	135
Self-described gender	0	0	0	0
<b>Total Corporate Services</b>	<b>2,287</b>	<b>2,367</b>	<b>2,450</b>	<b>2,536</b>
<b>Community Services</b>				
Permanent - Full time	335	342	349	357
Female	335	347	359	371
Male	0	0	0	0
Self-described gender	0	0	0	0
Permanent - Part time	900	919	938	958
Female	900	932	964	998
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total Community Services</b>	<b>1,235</b>	<b>1,261</b>	<b>1,287</b>	<b>1,314</b>
<b>Infrastructure Development &amp; Works</b>				
Permanent - Full time	4,680	4,778	4,879	4,981
Female	734	760	786	814
Male	3,946	4,084	4,227	4,375
Self-described gender	0	0	0	0
Permanent - Part time	885	904	923	942
Female	570	590	611	632
Male	315	326	337	349
Self-described gender	0	0	0	0
<b>Total Infrastructure Development &amp; Works</b>	<b>5,565</b>	<b>5,682</b>	<b>5,801</b>	<b>5,923</b>
<b>Casuals, temporary and other expenditure</b>	<b>369</b>	<b>382</b>	<b>395</b>	<b>409</b>
<b>Capitalised labour costs</b>	<b>1,578</b>	<b>1,633</b>	<b>1,690</b>	<b>1,750</b>
<b>Total staff expenditure</b>	<b>11,354</b>	<b>11,656</b>	<b>11,967</b>	<b>12,287</b>

	2022/23	2023/24	2024/25	2025/26
	FTE	FTE	FTE	FTE
<b>CEO &amp; Governance</b>				
Permanent - Full time	2.0	2.0	2.0	2.0
Female	1.0	1.0	1.0	1.0
Male	1.0	1.0	1.0	1.0
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Female	0.0	0.0	0.0	0.0
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Total CEO &amp; Governance</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Corporate Services</b>				
Permanent - Full time	15.0	15.0	15.0	15.0
Female	10.0	10.0	10.0	10.0
Male	5.0	5.0	5.0	5.0
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	6.7	6.7	6.7	6.7
Female	5.2	5.2	5.2	5.2
Male	1.5	1.5	1.5	1.5
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Corporate Services</b>	<b>21.7</b>	<b>21.7</b>	<b>21.7</b>	<b>21.7</b>
<b>Community Services</b>				
Permanent - Full time	3.0	3.0	3.0	3.0
Female	3.0	3.0	3.0	3.0
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	9.7	9.7	9.7	9.7
Female	9.7	9.7	9.7	9.7
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Community Services</b>	<b>12.7</b>	<b>12.7</b>	<b>12.7</b>	<b>12.7</b>
<b>Infrastructure Development &amp; Works</b>				
Permanent - Full time	60.0	60.0	60.0	60.0
Female	7.0	7.0	7.0	7.0
Male	53.0	53.0	53.0	53.0
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	9.0	9.0	9.0	9.0
Female	5.3	5.3	5.3	5.3
Male	3.7	3.7	3.7	3.7
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Infrastructure Development &amp; Works</b>	<b>69.0</b>	<b>69.0</b>	<b>69.0</b>	<b>69.0</b>
<b>Casuals and temporary staff</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>
<b>Total staff numbers</b>	<b>109.2</b>	<b>109.2</b>	<b>109.2</b>	<b>109.2</b>



## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.75% in line with the rate cap.

<Insert other rate increases as applicable>.

This will raise total rates and charges for 2022/23 of \$8.22 million

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

	2021/22 Forecast Actual \$'000	2022/23 Budget \$'000	Change \$'000	%
General rates	7,039	7,162	123	1.75%
Municipal charge	464	473	8	1.75%
Waste management charge	569	586	17	3.03%
Interest on rates and charges	20	20	-	0.00%
<b>Total rates and charges</b>	<b>8,093</b>	<b>8,241</b>	<b>149</b>	<b>1.84%</b>

\*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	2021/22 cents/\$CIV*	2022/23 cents/\$CIV*	Change
General rate for rateable properties	0.192000	0.127950	-33.36%

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

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

Type or class of land	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
General	7,039	7,162	123	1.75%
<b>Total amount to be raised by general rates</b>	<b>7,039</b>	<b>7,162</b>	<b>123</b>	<b>1.75%</b>

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	2021/22	2022/23	Change	
	Number	Number	Number	%
General	4,762	4,762	-	0.00%
<b>Total number of assessments</b>	<b>4,762</b>	<b>4,762</b>	<b>-</b>	<b>0.00%</b>

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	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
General	3,665,453	5,597,790	1,932,337	52.72%
<b>Total value of land</b>	<b>3,665,453</b>	<b>5,597,790</b>	<b>1,932,337</b>	<b>52.72%</b>

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

Type of Charge	Per Rateable Property		Change	
	2021/22	2022/23		
	\$	\$	\$	%
Municipal	158	161	3	1.68%

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

Type of Charge	2021/22	2022/23	Change	
	\$'000	\$'000	\$	%
Municipal	464	473	8	1.75%



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 Service	Per Service	Change	
	2021/22	2022/23	\$	%
	\$	\$	\$	%
Urban 120 litre bin collection	327	336	9	2.75%
Rural 120 litre bin collection	316	324	8	2.53%
Commercial 240 litre bin collection	425	436	11	2.59%

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	2021/22	2022/23	Change	
	\$'000	\$'000	\$	%
Urban 120 litre bin collection	438	450	12	2.77%
Rural 120 litre bin collection	63	65	3	4.07%
Commercial 240 litre bin collection	69	71	3	3.72%
<b>Total</b>	<b>569</b>	<b>586</b>	<b>17</b>	<b>3.03%</b>

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

	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
General Rates	7,039	7,162	123	1.75%
Municipal Charge	464	473	8	1.75%
Waste Management Charge	569	586	17	3.03%
<b>Total Rates and charges</b>	<b>8,073</b>	<b>8,221</b>	<b>149</b>	<b>1.84%</b>

4.1.1(l) Fair Go Rates System Compliance

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

	2021/22	2022/23
Total Rates	\$ 7,503,632	\$ 7,634,996
Number of rateable properties	4,762.00	4,762.00
Base Average Rate	1575.73	1603.32
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 1,575.73	\$ 1,603.31
Maximum General Rates and Municipal Charges Revenue	\$ 7,503,632	\$ 7,634,996
Budgeted General Rates and Municipal Charges Revenue	\$ 7,503,632	\$ 7,634,996
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 7,503,632	\$ 7,634,996

#### 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
- 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 institutes a uniform rate across all properties within the shire. All rateable properties are charged at the general rate in the dollar of \$0.12795

#### 4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual 2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Animal Management Fees	26	30	4	15.38%
Building Fees	45	45	-	0.00%
Permits	24	22	2	-8.33%
Town Planning Fees	30	40	10	33.33%
Other	6	-	6	-100.00%
<b>Total statutory fees and fines</b>	<b>131</b>	<b>137</b>	<b>6</b>	<b>4.58%</b>

Statutory fees and fines are anticipated to increase by 4.58% overall in 2022/23 with volumes expected to remain fairly consistent with 2021/22.

#### 4.1.3 User fees

	Forecast	Budget	Change	
	Actual 2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Community services user charges	163	468	305	187.12%
Refuse disposal fees	49	57	8	16.33%
User charges	20	20	-	0.00%
Caravan park fees	22	25	3	13.64%
Other fees and charges	420	407	13	-3.10%
<b>Total user fees</b>	<b>674</b>	<b>977</b>	<b>303</b>	<b>44.96%</b>

User fees are expected to increase by 44.96% overall, with Community services user charges budgeted to increase by \$0.31million. This is due to the inclusion of Kinder fees, which have been covered by the Government free Kinder initiative for the prior period and also estimated Child care fees. These are pending the pilot program completion and subsequent establishment of Edenhope Childcare Service.

#### 4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual	2022/23		
	2021/22	2022/23	\$'000	%
	\$'000	\$'000		
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	9,251	11,730	2,479	26.8%
State funded grants	2,024	3,812	1,788	88.3%
<b>Total grants received</b>	<b>11,275</b>	<b>15,542</b>	<b>4,267</b>	<b>37.8%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	6,247	6,784	537	8.6%
Commonwealth Home Support Program	356	362	6	1.7%
<b>Recurrent - State Government</b>				
Fire Services Levy Implementation Grant	44	45	1	2.3%
Aged care	160	163	3	1.9%
Public health	6	6	-	0.0%
Maternal and child health	340	348	8	2.4%
Child and youth services	430	754	324	75.3%
Pest and weed control funding	75	75	-	0.0%
Victorian Apprenticeship Recovery Package (VARP)	-	40	40	100.0%
<b>Total recurrent grants</b>	<b>7,658</b>	<b>8,577</b>	<b>919</b>	<b>12.0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
<b>Non-recurrent - State Government</b>				
Apsley Netball Tennis courts lighting upgrade	-	556	556	100.0%
Edenhope Equine facility*	-	250	250	100.0%
Harrow Netball Tennis courts*	-	556	556	100.0%
Edenhope Football club*	-	1,590	1,590	100.0%
Enabling tourism - destination Harrow*	-	207	207	100.0%
Enabling tourism - destination Serviceton Railway*	-	85	85	100.0%
Project - Other Caravan Parks (Goroke, Harrow, Lake Charlegrark)*	-	1,125	1,125	100.0%
Building Better Regions Project - strategic plan (Enhancing Liveability in West Wimmera)*	40	-	40	100.0%
<b>Total non-recurrent grants</b>	<b>40</b>	<b>4,368</b>	<b>4,328</b>	<b>10820.0%</b>
<b>Total operating grants</b>	<b>7,698</b>	<b>12,945</b>	<b>5,247</b>	<b>68.2%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,528	1,528	-	0.0%
Local Roads and Community Infrastructure	1,120	3,056	1,936	172.9%
<b>Total recurrent grants</b>	<b>2,648</b>	<b>4,584</b>	<b>1,936</b>	<b>73.1%</b>
<b>Non-recurrent - Commonwealth Government</b>				
<b>Non-recurrent - State Government</b>				
Heavy Vehicle Safety & Productivity Program	694	586	108	-15.6%
Fire Access Road Subsidy Scheme	-	20	20	100.0%
Project - Cabins, Kaniva Caravan Park*	-	375	375	100.0%
Project - Edenhope Caravan Park*	-	1,400	1,400	100.0%
AgriLinks Funding	350	-	350	-100.0%

<b>Total non-recurrent grants</b>	<b>1,044</b>	<b>2,381</b>	1,337	128.1%
<b>Total capital grants</b>	<b>3,692</b>	<b>6,965</b>	3,273	88.7%
<b>Total Grants</b>	<b>11,390</b>	<b>19,910</b>	<b>8,520</b>	<b>74.8%</b>

*\*subject to successful funding application*

Operating grants are budgeted to increase by \$5.25million overall for 2022/23. Federal recurrent financial assistance grants are budgeted to increase by \$0.54million, with non-recurrent operating grants expected to increase by \$4.33million. This funding is for several different projects and are all subject to successful funding applications.

Capital grants are budgeted to increase by \$3.27million overall to a total of \$6.97million. Local Roads and Community Infrastructure (LRCIP) phase 3 will generate \$3.06million, with Roads to Recovery budgeted to remain the same at \$1.53million. Non-recurrent capital grants are expected to be \$2.38million and include several projects which are subject to successful funding applications.

#### 4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2022/23	\$'000	%
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Monetary	6	264	258	100.0%
<b>Total contributions</b>	6	264	258	100.0%

Contributions are budgeted to be \$0.26million comprising mainly contributions from community groups towards proposed projects, which will be completed subject to successful funding applications.

#### 4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2022/23	\$'000	%
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Interest	100	100	-	0.00%
Reimbursements	1,446	1,483	37	2.56%
Investment property rental	9	9	-	0.00%
Other income	166	137	- 29	-17.47%
<b>Total other income</b>	1,721	1,729	8	0.46%

Other income is anticipated to be \$1.73million and is very consistent with 2021/22 forecast actuals. Reimbursements for roadworks are expected to total \$1.4million.

#### 4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2022/23	\$'000	%
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Wages and salaries	7,069	8,513	1,444	20.43%
Workcover	186	208	22	11.83%
Superannuation	823	981	158	19.20%
Fringe Benefits Tax	74	74	-	0.00%
<b>Total employee costs</b>	8,152	9,776	1,624	19.92%

Employee costs are budgeted to increase by 19.92% overall for 2022/23. This budget includes additional resourcing for the proposed Edenhope Childcare service, pending successful completion of the pilot program. Additionally, new resourcing will be sourced in the Project Management area in order to deliver the extensive proposed capital works schedule and community projects planned to be completed in 2022/23. The Superannuation Guarantee Contribution is increasing from 10% to 10.5% in 2022/23 per Government requirements.

#### 4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Contract payments	2,736	9,118	6,382	233.26%
Plant and equipment maintenance	906	920	14	1.55%
Utilities	357	371	14	3.92%
Office administration	79	82	3	3.80%
Information technology	227	514	287	126.43%
Insurance	499	533	34	6.81%
Consultants	408	693	285	69.85%
Other materials and services	780	1,035	255	32.69%
<b>Total materials and services</b>	<b>5,992</b>	<b>13,266</b>	<b>7,274</b>	<b>121.40%</b>

Materials and services are budgeted to increase by \$7.27million in 2022/23, with the main increase of \$6.38million noted in the contractors area. This budget includes contractor works required to complete various community projects as noted throughout this document and are pending successful funding applications. Similarly, Council are committing increased funds within the consultants area for 'shovel-ready' initiatives, in order to plan projects and improve future funding opportunities. Information technology is anticipated to increase by \$0.29million as Council transforms it's current IT programs and environment, including moving to a cloud-based records system and introducing a new Project Management system.

#### 4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Property	719	588	- 131	-18.22%
Plant & equipment	705	723	18	2.55%
Infrastructure	6,595	6,553	- 42	-0.64%
<b>Total depreciation</b>	<b>8,019</b>	<b>7,864</b>	<b>- 155</b>	<b>-1.93%</b>

#### 4.1.12 Other expenses

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Councillors' allowances	143	202	59	41.26%
Operating lease rentals	19	13	- 6	-31.58%
Auditor remuneration - VAGO	43	43	0	0.87%
Auditor remuneration - other	22	30	8	34.35%
Other	70	60	- 10	-14.29%
<b>Total other expenses</b>	<b>297</b>	<b>348</b>	<b>51</b>	<b>17.19%</b>

Other expenses are expected to increase by 17.19% overall for 2022/23, including allocation for an additional internal audit following implementation of the new finance and rating system. Additionally, Councillor allowances were increased by the Victorian Independent Remuneration Tribunal from 18 December 2021.

## 4.2 Balance Sheet

### 4.2.1 Assets

#### 4.2.1.1 Cash and Cash Equivalents

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Cash and Cash Equivalents	18,904	15,583	- 3,322	-17.57%

Council anticipates a decrease in cash of \$3.32million in 2022/23 due to the proposed extensive capital works program, along with a larger than anticipated cash on hand value at 30 June 2022 due to a 75% prepayment of the 2022/23 Financial Assistance Grant allocation received in April 2022.

#### 4.2.1.2 Property, Infrastructure Plant and Equipment

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property, infrastructure, plant & equipment	223,288	226,697	3,409	1.53%

Property, Infrastructure, Plant and Equipment represents all of Council's infrastructure assets used to provide services to our community. It includes Roads, Bridges, Footpaths, Drains as well as public buildings and open space and plant and equipment needed for use by Council.

Council's investment in Property, Infrastructure, Plant and Equipment is anticipated to increase by \$3.45million over the 2022/23 year, in line with Council's Capital Works program less depreciation. For more information on Council's Capital Works program refer to section 4.5 Capital Works

#### 4.2.4 Leases by category

As a result of the introduction of AASB 16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast Actual 2021/22 \$	Budget 2022/23 \$
<b>Right-of-use assets</b>		
Plant and Equipment - Photocopier	19,284	12,784
<b>Total right-of-use assets</b>	<b>19,284</b>	<b>12,784</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Plant and Equipment - Photocopier	19,284	12,784
<b>Total current lease liabilities</b>	<b>19,284</b>	<b>12,784</b>
<b>Non-current lease liabilities</b>		
Other, etc.	-	-
<b>Total non-current lease liabilities</b>	<b>-</b>	<b>-</b>
<b>Total lease liabilities</b>	<b>19,284</b>	<b>12,784</b>

### 4.3 Statement of changes in Equity

#### 4.3.1 Reserves

Council holds a number of cash reserves intended to set aside cash for future known expenditure. Council anticipates to increase reserve funds by \$0.106 million over the 2022-23 budget year. The following table summarises Council's reserves and purposes:

	Opening Balance \$'000	Transfer to \$'000	Transfer From \$'000	Closing Balance \$'000
Plant Replacement Reserve	768	76	-	844
Quarry Restoration Reserve	122	3	-	125
Capital Improvement Reserve	322	7	-	329
Rates Revaluation Reserve	399	-	-	399
Elections Reserve	35	20	-	55
Carried Forward Projects	1,100	-	-	1,100
	<b>2,746</b>	<b>106</b>	<b>-</b>	<b>2,852</b>



## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 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 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	190	<b>2,348</b>	2,158	<b>1135.95%</b>
Plant and equipment	1,422	<b>1,663</b>	241	<b>16.95%</b>
Infrastructure	6,463	<b>7,262</b>	799	<b>12.35%</b>
<b>Total</b>	8,075	<b>11,273</b>	3,198	<b>39.60%</b>

	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	<b>2,348</b>	2,148	140	60	-	1,733	-	615	-
Plant and equipment	<b>1,663</b>	-	1,663	-	-	-	425	1,238	-
Infrastructure	<b>7,262</b>	302	6,429	531	-	4,882	20	2,360	-
<b>Total</b>	<b>11,273</b>	2,450	8,232	591	-	6,615	445	4,213	-

#### 4.5.2 Current Budget

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
<b>PROPERTY</b>									
<b>Land and Buildings</b>									
Kaniva Swimming Pool Painting	8	-	8	-	-	-	-	8	-
Goroke Swimming Pool Painting	8	-	8	-	-	-	-	8	-
Council Owned House Capital Improvements	100	-	100	-	-	-	-	100	-
Bore and associated equipment at Benayeo Hall for fire fighting purposes	30	30	-	-	-	30	-	-	-
Goroke Public Toilet connection to sewer, Main St	18	-	18	-	-	-	-	18	-
Goroke Senior Cits connection to sewer	1.8	-	2	-	-	-	-	2	-
Goroke kinder connection to sewer	4.5	-	5	-	-	-	-	5	-
Browns House*	218	218	-	-	-	218	-	-	-
Kaniva Shire Hall heating & cooling*	60	-	-	60	-	60	-	-	-
Cabins - Kaniva Caravan Park*	500	500	-	-	-	375	-	125	-
Edenhope Caravan Park*	1400	1,400	-	-	-	1,050	-	350	-
<i>*subject to funding</i>									
<b>TOTAL PROPERTY</b>	<b>2,348</b>	2,148	140	60	-	1,733	-	615	-
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant	1,183	-	1,183	-	-	-	244	939	-
Motor Vehicles	460	-	460	-	-	-	181	279	-
		-	-	-	-	-	-	-	-
<b>Computers and Telecommunications</b>									
IT replacements/upgrades	20	-	20	-	-	-	-	20	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,663</b>	-	1,663	-	-	-	425	1,238	-
	<b>Project</b>	<b>Asset expenditure types</b>				<b>Summary of Funding Sources</b>			

Capital Works Area	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Kadnook - Connewirricoo Rd. reconstruction & Widening Ch. 5300 - Ch. 7350 x 6.2m seal	77	-	77	-	-	77	-	-	-
Mooree Rd. Reconstruction & widening Ch. 2040 - Ch. 3400 x 6.2m	51	-	51	-	-	51	-	-	-
Charam Wombelano Rd./ Camerons & Lampards Rd. Intersection treatment	38	-	38	-	-	38	-	-	-
Broughton Road Ch. 19320 - Ch. 20220 x 6.0m	32	-	32	-	-	32	-	-	-
Webbs Rd Ch. 700 - Ch. 1190 & Ch. 1440 - 1550 x 4.0m seal	20	-	20	-	-	20	-	-	-
Miram Nth Road Ch. 350 - Ch. 2670 x 4.0m seal	56	-	56	-	-	56	-	-	-
Cove Estate Rd. Ch. 2450 - Ch. 2850 x 6.2m seal	15	-	15	-	-	15	-	-	-
Mitre Road Ch. 1090 - Ch. 1570 x 6.2m seal	18	-	18	-	-	18	-	-	-
Harrow Rd construction (sealing) Parking Lanes, Windsor St. - Hallahan Rd	4	-	4	-	-	4	-	-	-
Goroke Harrow Rd Ch. 5900 - Ch. 7700 x 6.2m seal									
Kadnook Connewirricoo Rd Ch. 7350 - Ch. 9600 x 6.2m seal	558	-	363	195	-	558	-	-	-
Ullswater Mortat Rd. Ch 5930 - Ch 6710 x 6.2m seal & Ch 6710 - Ch 7575 x 6.2m seal	837	-	544	293	-	586	-	251	-
Kadnook - Connewirricoo Rd. reconstruction & Widening Ch. 5300 - Ch. 5800 x 6.2m seal	510	-	510	-	-	510	-	-	-
Serviceton South Road Ch. 3240 - Ch. 3945 x 4.0m seal	155	-	155	-	-	155	-	-	-
Murrawong Rd Ch. 4920 - Ch. 7160 x 6.0m seal	694	-	694	-	-	694	-	-	-
Minimay Francis Rd Ch. 25830 - Ch. 26760 x 6.0m seal	279	-	279	-	-	279	-	-	-
High Street, Bond St. - East	192	-	192	-	-	192	-	-	-
Mooree Rd Ch. 3400 - Ch. 4500 x 6.2m seal	20	-	13	7	-	20	-	-	-
Mooree Rd Ch. 7640 - Ch. 9840 x 6.2m seal	20	-	13	7	-	20	-	-	-
Edinburgh Rd , Mollison St - Wilson St., Parking Lane Const.	55	-	36	19	-	55	-	-	-
Reseals	1,290	90	1,200	-	-	-	-	1,290	-
Linemarking	20	-	20	-	-	-	-	20	-
Shoulder Resheeting	400	-	400	-	-	45	-	355	-
Resheeting	1,200	-	1,200	-	-	1,200	-	-	-
Street Lighting	15	-	15	-	-	15	-	-	-
Boundary Rd. North resheet	40	-	40	-	-	-	20	20	-

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
<b>Bridges</b>									
Newlands settlement bridge	50	-	50	-	-	-	-	50	-
<b>Footpaths and Cycleways</b>									
Various Isolated failures as identified in Moloney Report	20	20	-	-	-	-	-	20	-
Roach St from Farmers St to Webb St, Kaniva	23	23	-	-	-	23	-	-	-
Lake St., Anzac Ave. to Wallace St. Footpath, Edenhope	75	75	-	-	-	-	-	75	-
Wimmera Hwy from Townsend St to Dixon St, North side, Apsley	74	74	-	-	-	74	-	-	-
<b>Drainage</b>									
Minor Culvert Renewals	60	-	50	10	-	-	-	60	-
<b>Kerb and Channel</b>									
Various Isolated failure replacments as identified in Moloney Report	49	-	49	-	-	-	-	49	-
Madden St, Bond to Kelly	145	-	145	-	-	145	-	-	-
EV Charger - infrastructure works as required	20	20	-	-	-	-	-	20	-
<b>Parks, Open Space and Streetscapes</b>									
Edenhope Playspace implementation	100	-	100	-	-	-	-	100	-
Apsley Playground	50	-	50	-	-	-	-	50	-
<b>TOTAL INFRASTRUCTURE</b>	<b>7,262</b>	<b>302</b>	<b>6,429</b>	<b>531</b>	<b>-</b>	<b>4,882</b>	<b>20</b>	<b>2,360</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>11,273</b>	<b>2,450</b>	<b>8,232</b>	<b>591</b>	<b>-</b>	<b>6,615</b>	<b>445</b>	<b>4,213</b>	<b>-</b>

#### 4.5.3 Works carried forward from the 2021/22 year

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
<b>PROPERTY</b>									
Land and Buildings	-								

	-								
<b>TOTAL PROPERTY</b>	-	-	-	-	-	-	-	-	-

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
<b>INFRASTRUCTURE</b>									
Roads	-								
Bridges	-								
Footpaths and Cycleways	-								
<b>TOTAL INFRASTRUCTURE</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2021/22</b>	-	-	-	-	-	-	-	-	-

**Summary of Planned Capital Works Expenditure**  
For the years ending 30 June 2024, 2025 & 2026

2023/24	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>									
Land	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	140	0	140	0	0	0	0	140	0
<b>Total Buildings</b>	<b>140</b>	<b>0</b>	<b>140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140</b>	<b>0</b>
<b>Total Property</b>	<b>140</b>	<b>0</b>	<b>140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140</b>	<b>0</b>
<b>Plant and Equipment</b>									
Plant, machinery and equipment	1,266	17	1,249	0	1,266	0	264	1,002	0
Computers and telecommunications	51	0	51	0	51	0	0	51	0
<b>Total Plant and Equipment</b>	<b>1,317</b>	<b>17</b>	<b>1,300</b>	<b>0</b>	<b>1,317</b>	<b>0</b>	<b>264</b>	<b>1,053</b>	<b>0</b>
<b>Infrastructure</b>									
Roads	6,005	76	5,187	742	6,005	3,228	0	2,777	0
Bridges	112	1	97	14	112	59	0	53	0
Footpaths and cycleways	195	2	168	24	195	103	0	92	0
Drainage	66	1	58	7	66	35	0	31	0
Parks, open space and streetscapes	250	50	70	130	250	145	0	105	0
<b>Total Infrastructure</b>	<b>6,628</b>	<b>131</b>	<b>5,560</b>	<b>917</b>	<b>6,628</b>	<b>3,570</b>	<b>0</b>	<b>3,057</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>8,065</b>	<b>148</b>	<b>7,020</b>	<b>917</b>	<b>8,065</b>	<b>3,570</b>	<b>264</b>	<b>4,250</b>	<b>0</b>

2024/25	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>									
Land	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	142	0	142	0	142	0	0	142	0
<b>Total Buildings</b>	<b>142</b>	<b>0</b>	<b>142</b>	<b>0</b>	<b>142</b>	<b>0</b>	<b>0</b>	<b>142</b>	<b>0</b>
<b>Total Property</b>	<b>142</b>	<b>0</b>	<b>142</b>	<b>0</b>	<b>142</b>	<b>0</b>	<b>0</b>	<b>142</b>	<b>0</b>
<b>Plant and Equipment</b>									
Plant, machinery and equipment	1,285	0	1,285	0	1,285	0	268	1,017	0
Computers and telecommunications	53	0	53	0	53	0	0	53	0
<b>Total Plant and Equipment</b>	<b>1,338</b>	<b>0</b>	<b>1,338</b>	<b>0</b>	<b>1,338</b>	<b>0</b>	<b>268</b>	<b>1,070</b>	<b>0</b>
<b>Infrastructure</b>									
Roads	6,095	92	5,263	740	6,095	3,228	0	2,867	0
Bridges	113	2	98	14	113	60	0	53	0
Footpaths and cycleways	198	3	171	24	198	105	0	93	0
Drainage	67	1	58	8	67	35	0	31	0
Parks, open space and streetscapes	250	50	70	130	250	145	0	105	0
<b>Total Infrastructure</b>	<b>6,723</b>	<b>148</b>	<b>5,669</b>	<b>916</b>	<b>6,723</b>	<b>3,573</b>	<b>0</b>	<b>3,150</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>8,203</b>	<b>148</b>	<b>7,139</b>	<b>916</b>	<b>8,203</b>	<b>3,573</b>	<b>268</b>	<b>4,362</b>	<b>0</b>

2025/26	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>									
Land	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	144	0	144	0	0	0	0	144	0
<b>Total Buildings</b>	<b>144</b>	<b>0</b>	<b>144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>144</b>	<b>0</b>
<b>Total Property</b>	<b>144</b>	<b>0</b>	<b>144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>144</b>	<b>0</b>
<b>Plant and Equipment</b>									
Plant, machinery and equipment	1,304	0	1,304	0	1,304	0	272	1,032	0
Computers and telecommunications	54	0	54	0	54	0	0	54	0
<b>Total Plant and Equipment</b>	<b>1,358</b>	<b>0</b>	<b>1,358</b>	<b>0</b>	<b>1,358</b>	<b>0</b>	<b>272</b>	<b>1,086</b>	<b>0</b>
<b>Infrastructure</b>									
Roads	6,186	94	5,329	763	6,186	3,274	0	2,912	0
Bridges	115	2	99	14	115	61	0	54	0
Footpaths and cycleways	201	3	173	24	201	106	0	94	0
Drainage	68	1	58	8	68	36	0	32	0
Parks, open space and streetscapes	250	50	70	130	250	145	0	105	0
<b>Total Infrastructure</b>	<b>6,820</b>	<b>150</b>	<b>5,730</b>	<b>940</b>	<b>6,820</b>	<b>3,622</b>	<b>0</b>	<b>3,197</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>8,322</b>	<b>150</b>	<b>7,232</b>	<b>940</b>	<b>8,322</b>	<b>3,622</b>	<b>272</b>	<b>4,427</b>	<b>0</b>

## 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.

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue		-6.47%	-3.73%	-9.24%	-6.09%	-6.52%	-6.97%	+
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities		341.31%	690.67%	560.64%	535.41%	507.11%	475.08%	o
Unrestricted cash	Unrestricted cash / current liabilities		221.23%	542.02%	415.83%	393.92%	368.72%	339.78%	o
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	+
Indebtedness	Non-current liabilities / own source revenue		1.59%	6.03%	5.82%	5.94%	5.96%	5.99%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation		81.54%	94.87%	112.19%	97.00%	97.08%	97.10%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue		35.25%	34.77%	28.80%	33.42%	33.35%	33.28%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.26%	0.22%	0.15%	0.15%	0.15%	0.15%	o

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+ / o / -
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$5,063.57	\$6,563.84	\$6,563.84	\$5,590.19	\$5,723.15	\$5,859.82	+
Revenue level	Total rate revenue / no. of property assessments		\$1,676.49	\$1,696.82	\$1,730.67	\$1,760.95	\$1,791.77	\$1,823.12	+

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+ / o / -

**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



## 6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2022/23.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

 <div style="text-align: center;"> <b>WEST WIMMERA SHIRE COUNCIL</b>  <b>SCHEDULE OF FEES &amp; CHARGES</b>  <b>2022/23</b> </div> 					
	Description	Basis	Nature of Fee	GST	2022/23 INC GST
	<b>Governance &amp; Administration</b>				
	Freedom of Information (FOI) Application Fee	Per occasion	Statutory	Non Taxable	\$30.10
	Land Information Certificate	Per certificate	Statutory	Non Taxable	\$27.90
	<b>Photocopying</b>				
	A4 - black & white - single sided	Per page	Council	Taxable	\$0.30
	A4 - black & white - single sided - multiple copies	Per page	Council	Taxable	\$0.25
	A4 - black & white - double sided	Per page	Council	Taxable	\$0.40
	A4 - black & white - double sided - multiple copies	Per page	Council	Taxable	\$0.35
	A3 - black & white - single sided	Per page	Council	Taxable	\$0.50
	A3 - black & white - single sided - multiple copies	Per page	Council	Taxable	\$0.45
	A3 - black & white - double sided	Per page	Council	Taxable	\$0.70
	A3 - black & white - double sided - multiple copies	Per page	Council	Taxable	\$0.65
	A4 - colour	Per page	Council	Taxable	\$1.00
	A3 - colour	Per page	Council	Taxable	\$1.50
	A1/A0 - Black & White Plan	Per page	Council	Taxable	\$20.00
	A1/A0 - Colour Plan	Per page	Council	Taxable	\$25.00
	A1/A0 - Full colour/greyscale image	Per page	Council	Taxable	\$30.00
	<b>Council Hire &amp; Facilities</b>				
	<b>Community Bus</b>				
	Hire Fee (Community Group only)	Per kilometre	Council	Taxable	\$0.52
	<i>Note: Fuel at cost of hirer; bus must be returned with full tank of fuel. Hirers to be charged per km based on where the bus is located at that time and to be charged from pick up point.</i>				
	<b>Kaniva Caravan Park Fees</b>				
	<b>Powered Site</b>				
	Occupied - per night	Per site	Council	Taxable	\$25.00
	Caravan, trailer or like vehicle, or tent or like construction - week	Per site	Council	Taxable	\$125.00
	<b>Unpowered Site</b>				
	Occupied - per night	Per site	Council	Taxable	\$15.00
	Caravan, trailer or like vehicle, or tent or like construction - week	Per site	Council	Taxable	\$75.00
	<b>Unoccupied - no tenants</b>				
	Caravan, trailer or like vehicle, or tent or like construction - week	Per site	Council	Taxable	\$50.00
	<b>Edenhope Community Centre Hire</b>				
	Security deposit for licensed functions (refundable)	Per event	Council	Non Taxable	\$100.00
	Insurance - functions with or without alcohol	Per event	Council	Taxable	on request
	Sounds System (Audio visual System & microphones) - Bond	Per event	Council	Non Taxable	\$100.00
	<b>Community Hire Rates (Edenhope Community Centre)</b>				
	<b>Function Room</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$100.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$50.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$75.00
	<b>Meeting Room</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$25.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$15.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$25.00
	<b>Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$30.00

	Half Day (4 hours)	Per event	Council	Non Taxable	\$15.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$25.00
	<b>Activity Space</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$20.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$15.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$25.00
	<b>Function Room &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$125.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$60.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$95.00
	<b>Meeting Room &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$50.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$25.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$45.00
	<b>Function Room &amp; Activity Space</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$120.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$55.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$85.00
	<b>Function Room, Activity Space &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$150.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$75.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$120.00
	<b>Function Room, Meeting Room &amp; Activity Space</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$140.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$80.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$110.00
	<b>Function Room, Meeting Room, Activity Space &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$170.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$110.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$135.00
	<b>Commercial Hire Rates (Edenhope Community Centre)</b>				
	<b>Function Room</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$200.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$100.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$150.00
	<b>Meeting Room</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$50.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$30.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$50.00
	<b>Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$55.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$30.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$50.00
	<b>Activity Space</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$40.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$20.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$30.00
	<b>Function Room &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$250.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$125.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$195.00
	<b>Meeting Room &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$100.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$55.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$95.00
	<b>Function Room &amp; Activity Space</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$245.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$115.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$175.00
	<b>Function Room, Activity Space &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$295.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$155.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$245.00
	<b>Function Room, Meeting Room &amp; Activity Space</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$285.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$145.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$225.00
	<b>Function Room, Meeting Room, Activity Space &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$340.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$175.00

	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$275.00
	<b>Kaniva Hall Hire</b>				
	Security deposit for licensed functions (refundable)	Per event	Council	Non Taxable	\$100.00
	Insurance - functions with or without alcohol	Per event	Council	Taxable	on request
	Sound System (PA System & microphones) - Bond	Per event	Council	Non Taxable	\$100.00
	<b>Community Hire Rates (Kaniva Hall)</b>				
	<b>Function Room</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$100.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$50.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$75.00
	<b>Meeting Room</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$25.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$15.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$25.00
	<b>Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$30.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$15.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$25.00
	<b>Function Room &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$125.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$60.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$95.00
	<b>Meeting Room &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$50.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$25.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$45.00
	<b>Function Room, Meeting Room &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$150.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$75.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$120.00
	<b>Commercial Hire Rates (Kaniva Hall)</b>				
	<b>Function Room</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$200.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$100.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$150.00
	<b>Meeting Room</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$50.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$30.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$50.00
	<b>Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$55.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$30.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$50.00
	<b>Function Room &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$250.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$125.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$195.00
	<b>Meeting Room &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$100.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$55.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$95.00
	<b>Function Room, Meeting Room &amp; Kitchen</b>				
	Full Day 8am - 5pm (9 hours)	Per event	Council	Non Taxable	\$295.00
	Half Day (4 hours)	Per event	Council	Non Taxable	\$155.00
	Evening 5pm - Midnight (7 hours)	Per event	Council	Non Taxable	\$245.00
	<b>Council occupancy charges for individual rental agreements are as per the individual agreements. These are available on request</b>				
	<b>Local Laws</b>				
	<b>Animal Registration Fees</b>				
	<i>Maximum Fee applicable to dogs and cats under Domestic Animals Act 1994</i>				
	Category A - Maximum Fee	Annual fee per animal	Council	Non Taxable	\$122.00
	Category B - Maximum Fee Pensioner	Annual fee per animal	Council	Non Taxable	\$61.00
	Category C - Reduced Fee	Annual fee per animal	Council	Non Taxable	\$42.00

Category C - Reduced Fee Pensioner	Annual fee per animal	Council	Non Taxable	\$21.00
Micro chipping fee - financial year	Per animal	Council	Non Taxable	\$65.00
Dangerous/Menacing dog registration fee	Per animal	Council	Non Taxable	\$215.00
Planned Microchipped days	Per animal	Council	Non Taxable	\$32.00
<b>Pound Fees</b>				
Pound Release Fees	Per occasion	Council	Taxable	\$47.00
Pound Release Fees Registered dog/cat - within 12 months from first impoundment	Per occasion	Council	Taxable	\$69.00
Subsequent Pound Release Fee per cat/dog	Per occasion	Council	Taxable	\$104.00
<b><u>Daily Food Fee</u></b>				
Dogs and Cats	Per animal per day	Council	Taxable	\$10.00
Livestock - Small Animal (sheep or equivalent)	Per animal per day	Council	Taxable	\$10.00
Livestock - Large Animal (cow or equivalent)	Per animal per day	Council	Taxable	\$15.00
<b><u>Surrendered Animals</u></b>				
Registered				No charge
Unregistered	Per animal	Council	Non Taxable	\$55.00
Feral Cat				No charge
Roadside Grazing of livestock	No charge			
Local Law Permit - droving livestock, excess animal numbers, alcohol permit for hotels for consumption of alcohol outside of hotel	Yearly	Council	Non Taxable	\$65.00
Daily - one off event - (e.g. street stall)				No charge
Breach of a notice to comply	Per occasion	Council	Non Taxable	\$175.00
<b>Health Registration Fees</b>				
<i>Charge classes are as defined under the Food Act 1984</i>				
Class 1 Registration - (Hospitals/aged care/child care)	Annual fee	Council	Non Taxable	\$323.00
Class 2 Registration - (Restaurants/cafes/prep of food)	Annual fee	Council	Non Taxable	\$267.00
Class 3 Registration - (Low risk food prep/package food)	Annual fee	Council	Non Taxable	\$182.00
Class 4 Registration - (Newsagents)				No charge
Fee for limited operation (operate less than 3 days or under 25 hours per week)				No charge
Fee for full operations of Club or Community Organisation	Annual fee	Council	Non Taxable	\$90.00
<b>Fee for temporary Food Permit:</b>				
Community Group - up to 2 events p.a.				No charge
Community Group - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$30.00
General Food Business - up to 2 events p.a. (per event charge)	Annual fee	Council	Non Taxable	\$22.00
General Food Business - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$67.00
Mobile food vendor permit				TBC
Penalty for late payment of Health Registration fees	Per occasion	Council	Non Taxable	
<b>On-site wastewater management systems (OWMS) permits</b>				
Construct, install or alter OWMS	Per application	Statutory	Non Taxable	Prescribed fee
Minor alteration to OWMS	Per application	Statutory	Non Taxable	Prescribed fee
Transfer a permit	Per application	Statutory	Non Taxable	Prescribed fee
Amend a permit	Per application	Statutory	Non Taxable	Prescribed fee
Renew a permit	Per application	Statutory	Non Taxable	Prescribed fee
Exemption	Per application	Statutory	Non Taxable	Prescribed fee
<b>Public Health and Accommodation Businesses</b>				
Caravan park registration - less than 25 sites (3 yearly registration)	Per caravan park	Statutory Fee	Non Taxable	Prescribed fee
Caravan park registration 26-50 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Prescribed fee
Caravan park registration 51-100 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Prescribed fee
Caravan park transfer of proprietor	Per instance	Statutory Fee	Non Taxable	5 Fee Units
Prescribed Accommodation	Annual fee	Council	Non Taxable	\$270.00
Hair & Beauty premises	Annual fee	Council	Non Taxable	\$185.00

	Transfer of registration (only for prescribed accommodation/hairdressing/beauty - not applicable to food businesses)	Per occasion	Council	Non Taxable		
<b>Planning Fees</b>						
<b>Applications for Permits (Regulation 7)</b>						
	<b>Class 1</b> Change or allow a new use of the land		Statutory	Non Taxable	\$1,265.65	
<b>Single Dwelling</b>	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 :					
	<b>Class 2</b> up to \$10,000		Statutory	Non Taxable	\$191.95	
	<b>Class 3</b> \$10,000 to \$100,000		Statutory	Non Taxable	\$604.35	
	<b>Class 4</b> \$100,000 to \$500,000		Statutory	Non Taxable	\$1,237.15	
	<b>Class 5</b> \$500,000 to \$1 million		Statutory	Non Taxable	\$1,336.65	
	<b>Class 6</b> \$1 million to \$2 million		Statutory	Non Taxable	\$1,436.20	
<b>Vic Smart</b>	A permit that is subject of a VicSmart application if the estimated cost of development is:					
	<b>Class 7</b> Up to \$10,000		Statutory	Non Taxable	\$191.95	
	<b>Class 8</b> More than \$10,000		Statutory	Non Taxable	\$412.35	
	<b>Class 9</b> VicSmart application to subdivide or consolidate land		Statutory	Non Taxable	\$191.65	
<b>All other development</b>	To develop land if the estimated cost of the development is:					
	<b>Class 10</b> Up to \$100,000		Statutory	Non Taxable	\$1,102.05	
	<b>Class 10</b> Up to \$100,000 Native Vegetation Removal Only		Statutory	Non Taxable	\$200.00	
	<b>Class 11</b> \$100,000 to \$1 million		Statutory	Non Taxable	\$1,485.95	
	<b>Class 12</b> \$1 million to \$5 million		Statutory	Non Taxable	\$3,277.70	
	<b>Class 13</b> \$5 million to \$15 million		Statutory	Non Taxable	\$8,340.00	
	<b>Class 14</b> \$15 million to \$50 million		Statutory	Non Taxable	\$24,636.15	
	<b>Class 15</b> More than \$50 million (to be charged at 50% until 13/10/2017)		Statutory	Non Taxable	\$54,282.40	
	<b>Class 16</b> Subdivide an existing building		Statutory	Non Taxable	\$1,265.55	
	<b>Class 17</b> Subdivide land into 2 lots		Statutory	Non Taxable	\$1,265.65	
	<b>Class 18</b> Realignment of a common boundary between 2 lots or to consolidate 2 or more lots		Statutory	Non Taxable	\$1,265.65	
	<b>Class 19</b> To subdivide land (\$1,241 for each 100 lots created)		Statutory	Non Taxable	\$1,265.65	
	<b>Class 20</b> 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.				\$1,265.65	
	<b>Class 21</b> A permit not otherwise provided for in this Regulation				\$1,265.65	
	<b>Permit Applications for more than one Class</b>					
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					
<b>Amendments to Planning Schemes</b>						
<b>Stage 1</b>	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	\$2,871.60	
	<b>Stage 2</b>	a) Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel		Statutory	Non Taxable	
		i) Up to 10 Submissions		Statutory	Non Taxable	\$14,232.70
		ii) 11 to 20 submissions		Statutory	Non Taxable	\$28,437.60
iii) More than 20 submissions		Statutory	Non Taxable	\$30,014.40		
<b>Stage 3</b>	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	\$453.10	
	<b>Stage 4</b>	a) Consideration by the Minister of a request to approve the amendment; and b) Giving notice of approval of an amendment		Statutory	Non Taxable	\$453.10

<b>Building Fees</b>					
<b>Extension, Alterations</b>					
Up to \$5,000	Per application	Council	Taxable	\$550.00	
Value of Works \$5,001 - \$10,000	Per application	Council	Taxable	\$745.00	
Value of Works \$10,001 - \$20,000	Per application	Council	Taxable	\$975.00	
Value of Works \$20,001 - \$50,000	Per application	Council	Taxable	\$1,400.00	
Value of Works \$50,001 - \$100,000	Per application	Council	Taxable	\$1,865.00	
Value of Works \$100,001 - \$150,000	Per application	Council	Taxable	\$2,160.00	
Value of Works \$150,001 - \$200,000	Per application	Council	Taxable	\$2,540.00	
Value of Works \$200,001 - \$250,000*	Per application	Council	Taxable	\$2,850.00	
Value of Works \$250,001 - \$300,000*	Per application	Council	Taxable	\$3,200.00	
Value of Works \$300,001 - \$350,000*	Per application	Council	Taxable	\$3,630.00	
Value of Works > \$350,000*	Per application	Council	Taxable	\$3,840.00	
<i>* Includes partial compliance</i>					
<i>* Protection works additional \$800</i>					
<i>* Performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)</i>					
<i>* Includes four (4) mandatory inspections. Additional inspections \$190 each</i>					
<b>New Dwellings, Re-erection/Re-siting</b>					
Value of Works Up to \$200,000	Per application	Council	Taxable	\$2,850.00	
Value of Works \$200,001 - \$250,000*	Per application	Council	Taxable	\$3,290.00	
Value of Works \$250,001 - \$350,000*	Per application	Council	Taxable	\$3,560.00	
Value of Works > \$350,000*	Per application	Council	Taxable	\$3,635.00	
<i>* Protection works additional \$800</i>					
<i>* Performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)</i>					
<i>* Includes four (4) mandatory inspections - additional inspections \$190 each</i>					
<b>Miscellaneous - Building Permits</b>					
Garage, Car Port, Shed, Patio, Verandah, Pergola	Per application	Council	Taxable	\$865.00	
Swimming Pool (fence alterations only)	Per application	Council	Taxable	\$362.00	
Swimming Pool (new fence only)	Per application	Council	Taxable	\$640.00	
Swimming Pool and All Fences	Per application	Council	Taxable	\$820.00	
Restumping (work must be performed by Registered Builder)	Per application	Council	Taxable	\$880.00	
Demolish / Remove Building - Domestic (shed / house)	Per application	Council	Taxable	\$790.00	
Demolish / Remove Building - Commercial	Per application	Council	Taxable	\$830.00	
<b>Commercial Building Work (Class 2-9) - Building Permits</b>					
<b>New Building, Extension, Alterations</b>					
Value of Works Up to \$10,000	Per application	Council	Taxable	\$935.00	
Value of Works \$10,001 - \$50,000	Per application	Council	Taxable	\$1,350.00	
Value of Works \$50,001 - \$100,000	Per application	Council	Taxable	\$2,000.00	
Value of Works \$100,001 - \$150,000	Per application	Council	Taxable	\$2,475.00	
Value of Works \$150,001 - \$200,000	Per application	Council	Taxable	\$2,800.00	
Value of Works \$200,001 - \$250,000*	Per application	Council	Taxable	\$3,300.00	
Value of Works \$250,001 - \$300,000*	Per application	Council	Taxable	\$3,820.00	
Value of Works \$300,001 - \$500,000*	Per application	Council	Taxable	\$4,350.00	
Value of Works > \$500,000 or (negotiated with Council)	Per application	Council	Taxable	\$ value of works / 50	
<i>* Includes partial compliance</i>					
<i>* Protection works additional \$800</i>					
<i>* Performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)</i>					
<i>* Includes four (4) mandatory inspections - additional inspections \$190 each</i>					
<b>Community Group (Not-for Profit) Building Works - Building Permits</b>					
(Discount on Permit fees only. State Government Levy still applies)	Per application	Council	Taxable	Fees negotiated	
<b>Levies / Bonds</b>					
Building Administration Fund Levy (State Levy) <i>(Applies to all buildings)</i>	Per application	Council	Taxable	Value of work x 0.00128)	
Bond / Guarantee for Re-erection of buildings	Per application	Council	Taxable	The lesser of the cost of the building work or \$5,000	
Council Infrastructure (Asset) Protection Deposit	Per application	Council	Taxable	\$700.00	
<b>Inspections</b>					
Additional Mandatory Inspections	Per occasion	Council	Taxable	\$190.00	
Compliance Inspection					

<b>Compliance Inspections of Swimming Pool and Spa Barriers</b>					
First Inspection	Per occasion	Council	Taxable	\$300.00	
Re-inspection	Per occasion	Council	Taxable	\$185.00	
* Includes compliance certificate - FORM 23 or FORM 24 (non-compliance)					
* Excludes prescribed lodgements fees					
<b>Swimming Pools and Spas (lodgement fees)</b>					
Swimming Pool / Spa registration fee	Per occasion	Statutory	Taxable	Prescribed fee	
Swimming Pool / Spa records search determination fee	Per occasion	Statutory	Taxable	Prescribed fee	
Lodging a certificate of pool and spa barrier non-compliance	Per occasion	Statutory	Taxable	Prescribed fee	
Lodging a certificate of pool and spa barrier compliance	Per occasion	Statutory	Taxable	Prescribed fee	
<b>Report and Consent</b>					
Application for report and consent (To build over an easement vested in Council) ( <i>Regulation 310, Part 4 – Siting, 513, 515, 604, 802 and 806</i> )	Per occasion	Statutory	Taxable	Prescribed fee	
Application for report and consent ( <i>Regulation 610 - Location of Point of Stormwater Discharge</i> )	Per occasion	Statutory	Taxable	Prescribed fee	
Application for report and consent ( <i>Section 29a – Demolition of Building</i> )	Per occasion	Statutory	Taxable	Prescribed fee	
Farm shed exemption application*	Per occasion	Statutory	Taxable	Prescribed fee	
*Fee is waived for the first three applications per year per applicant					
<b>Request for Information</b>					
Requests for information (Property Information Requests) ( <i>Regulation 326(1), 326(2) and 326(3)</i> )	Per hour	Statutory	Taxable	Prescribed fee	
Request for Professional Advice / Consultation ( <i>Minimum one-hour charge. Charged by the hour</i> )	Per hour	Council	Taxable	\$175.00	
<b>File Retrieval / Search</b>					
File Retrieval – Minor Document ( <i>for example, Copy of Building / Occupancy Permit/ Plans</i> )	Per occasion	Council	Taxable	\$45.00	
File Retrieval / Search ( <i>for example, Permit History</i> )	Per occasion	Council	Taxable	\$120.00	
<b>Amended Building Permit</b>					
Amended Building Permit - Minor Alterations	Per occasion	Council	Taxable	\$170.00	
Amended Building Permit - Major Alterations	Per occasion	Council	Taxable	\$280.00	
Time Extension – Building Permit ( <i>first request</i> )	Per occasion	Council	Taxable	\$290.00	
Time Extension – Building Permit ( <i>second request</i> )	Per occasion	Council	Taxable	\$330.00	
Time Extension – Building Permit ( <i>third request</i> )	Per occasion	Council	Taxable	\$370.00	
<b>Refunds</b>					
Withdrawn Application – Permit Lodged Not Yet Assessed	Per occasion	Council	Taxable	\$360.00	
Withdrawn Application – Permit Lodged Not Yet Issued	Per occasion	Council	Taxable	40% of fees (Minimum \$480.00)	
Permit Cancellation – After Permit Issued ( <i>Refund only for inspections not carried out based on inspection fees at time of cancellation</i> )	Per occasion	Council	Taxable	Permit Fees Retained	
Permit Cancellation – After Permit Expired	Per occasion	Council	Taxable	No Refund	
<b>Lodgement Fee</b>					
Lodgement fee for Private Building Surveyors ( <i>Submission of Section 80, 30, and 73</i> ) ( <i>lodged via hard copy / email / facsimile</i> )	Per occasion	Council	Taxable	Prescribed Fee	
Lodgement fee for Private Building Surveyors ( <i>Submission of Section 80, 30, and 73</i> ) ( <i>lodged wholly online via Greenlight only</i> )	Per occasion	Council		No charge	
<b>Events</b>					
Place of Public Entertainment (POPE) Occupancy Permit	Per occasion	Council	Taxable	\$400.00	
Temporary Siting Approval or Temporary Structure Inspection	Per occasion	Council	Taxable	\$260.00	
Entertainment / Event Consideration, Notification, and Approval - No Permit Required	Per occasion	Council	Taxable	\$20.00	
<i>Note: All fees may be negotiated based on volume and economies of scale and scope.</i>					
<b>Waste &amp; Recycling</b>					
<b>Transfer Station Fees</b>					

<b><u>Green Waste</u></b>					
Per cubic metre (level 6 x 4 trailer/ute load)	Per cubic metre	Council	Taxable	\$15.00	
Car boot load	Per load	Council	Taxable	\$5.00	
Contaminated Green Waste per cubic metre	Per cubic metre	Council	Taxable	\$30.00	
<b><u>Hard Waste</u></b>					
Per cubic metre (level 6 x 4 trailer/ute load)	Per cubic metre	Council	Taxable	\$30.00	
Car boot load	Per load	Council	Taxable	\$15.00	
General household waste - 120 litre bin	Per item	Council	Taxable	\$15.00	
General household waste - 240 litre bin	Per item	Council	Taxable	\$20.00	
<b><u>Tyres</u></b>					
Light - tyre only	Per item	Council	Taxable	\$5.00	
Light - with rim	Per Item	Council	Taxable	\$10.00	
Medium - tyre only	Per item	Council	Taxable	\$15.00	
Medium - with rim	Per item	Council	Taxable	\$20.00	
Heavy - tyre only	Per item	Council	Taxable	\$35.00	
Heavy - with rim	Per item	Council	Taxable	\$50.00	
Tractor - up to 1.5m diameter tyre only	Per item	Council	Taxable	\$90.00	
Tractor - up to 1.5m diameter with rim	Per item	Council	Taxable	\$110.00	
Tractor - over 1.5m diameter tyre only	Per item	Council	Taxable	\$190.00	
Tractor - over 1.5m diameter with rim	Per item	Council	Taxable	\$220.00	
Loads Concrete/Builders Rubble etc	Per cubic metre	Council	Taxable	\$50.00	
Clean concrete	Per cubic metre	Council	Taxable	\$50.00	
Recyclables ( <b>if sorted</b> )	Per load	Council		No charge	
Mattresses/Couches	Per item	Council	Taxable	\$40.00	
Prescribed waste (Asbestos - must be wrapped)	Per 10m <sup>2</sup>	Council	Taxable	\$20.00	
E-Waste	Per item	Council	Taxable	\$2.00	
E-Waste - Screens	Per item	Council	Taxable	\$5.00	
<b><u>Kerbside Waste Collection Service</u></b>					
Urban 120 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$327.00	
Rural 120 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$316.00	
Commercial 240 litre bin collection - annual charge - weekly colle	Yearly Fee	Council	Non Taxable	\$425.00	
<b><u>Replacement Bins</u></b>					
120 litre bin	Per bin	Council	Taxable	\$56.00	
240 litre bin	Per bin	Council	Taxable	\$90.00	