



**WEST  
WIMMERA  
SHIRE COUNCIL**



# **West Wimmera Shire Council**

**BUDGET  
2021/22**

*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 2021/22 Budget to the Community. This budget builds on our Council Plan 2017-2021 vision which focuses on the following seven key areas:

- A proactive, well-governed, professional and financially sustainable organisation that encourages community participation
- Meaningful partnerships to support advocacy priorities and service provision
- Quality sustainable community infrastructure
- Building on our agricultural and business strengths and supporting economic development
- Thriving, safe and diverse local communities
- Participating in activities that address health and well being issues
- Providing access to, and promoting the natural environment

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 of \$11.27 million to enable Council to deliver its budget priorities to our Community. A detailed description of the grants recieved by Council can be found in section 4.1.4 of this document.

The rate increase included in the 2021/22 budget is 1.5%, 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.

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

Another area we hear about consistently is the condition of Council's roads, as such this budget makes a substantial commitment to maintaining and renewing the road network within our shire. The 2021/22 budget calls for \$6.46 million capital expenditure on Council's roads, with \$5.37 million of this being renewal of Council's existing network and \$0.75 million set aside for upgrades. A full revaluation of Council's road network conducted in October 2020 determined Council's road network to be in excellent condition. Required annual renewal spend was outlined to be \$5.10 million. Council is budgeting to exceed this amount by \$0.27 million, demonstrating our commitment to maintaining the high standard of our roads.

Total capital expenditure will be \$8.07 million, with \$6.75 of this being renewal works on Council's existing community assets with a further \$0.85 million being allocated to upgrading assets and \$0.50 million committed to new assets.

The budget makes a commitment to maintaining support for our older residents. Council is committed to providing care services to our community and acknowledges the extension of block funding until 2022. Council continues to monitor developments in this area with interest.

Council has committed additional funding in the budget for tourism and volunteer support recognising the importance and significance of these areas to the Shire and it's future sustainability.

Council acknowledges the significant challenges faced by the whole community over the past 12 months with the Covid-19 pandemic. Council is committed to assisting recovery efforts and has allocated new funding in the budget for an expended community grants program.

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



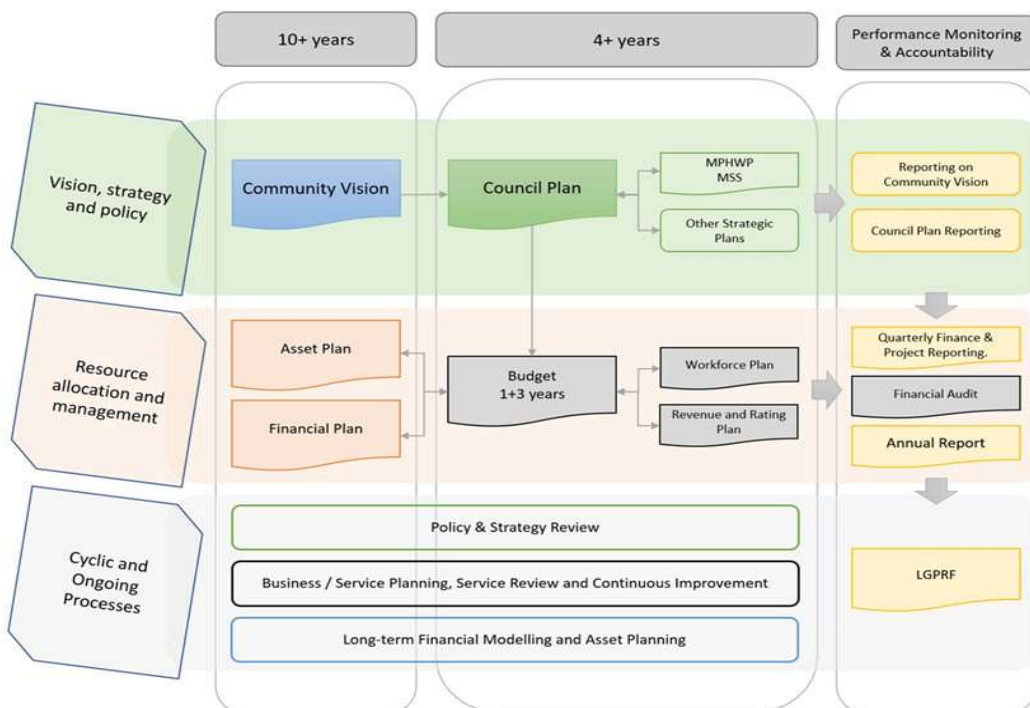
**Mr David Bezuidenhout**  
Chief Executive Officer

# 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

West Wimmera Shire Council values its resident population and its wellbeing. This will be demonstrated through the promotion of viable and sustainable communities, the retention of current population and support to grow communities.

West Wimmera Shire Council values good governance and transparent decision making. Supporting community groups and advocating on their behalf will enable open dialogue to occur with residents.

Representing the whole of the West Wimmera is valued highly by Councillors.

A connected community, both via transport infrastructure and modern digital technology that enables us to be connected to the world for business and education.

Partnership (locally, regionally and with government) are valued as a way of ensuring sustainable service delivery.

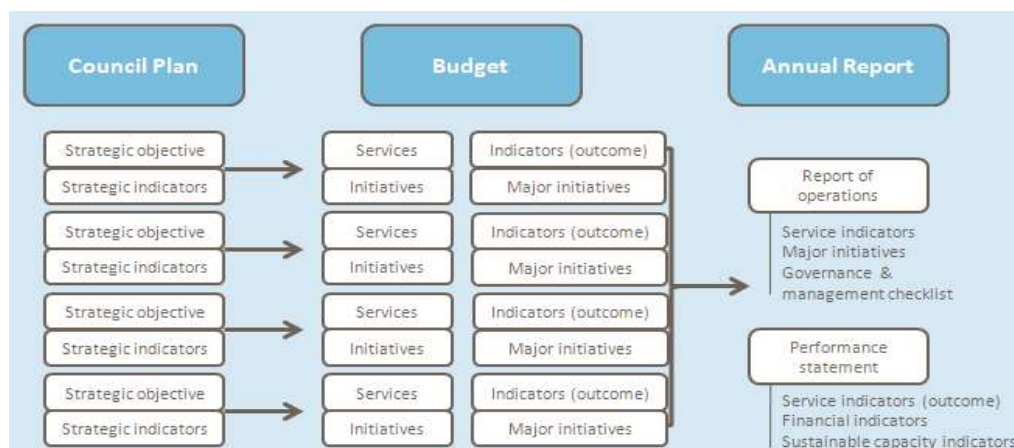
## 1.3 Strategic objectives

Council delivers activities and initiatives under 36 major service categories. Each contributes to the achievement of one of the seven Strategic Objectives as set out in the Council Plan for the 2017-2021 years. The following is a list of the seven Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
Strategic Objective 1:	A proactive, well-governed, professional and financially sustainable organisation that encourages community participation
Strategic Objective 2:	Meaningful partnerships to support advocacy priorities and service provision
Strategic Objective 3:	Quality sustainable community infrastructure
Strategic Objective 4:	Building on our agricultural and business strengths and supporting economic development
Strategic Objective 5:	Thriving, safe and diverse local communities
Strategic Objective 6:	Participating in activities that address health and well being issues
Strategic Objective 7:	Providing access to, and promoting the natural environment

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

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

#### Services

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
Corporate Services	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>Exp</i>	1,391	442	542
		<i>Rev</i>	(307)	(1,881)	(14)
		<i>NET</i>	1,084	(1,439)	528
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>Exp</i>	421	427	511
		<i>Rev</i>	(36)	(55)	(20)
		<i>NET</i>	385	372	491
Elected Members	This service provides for leadership from and support to the community's elected leaders.	<i>Exp</i>	182	296	173
		<i>Rev</i>	-	-	-
		<i>NET</i>	182	296	173
Finance and Rates	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, payment of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	<i>Exp</i>	757	557	628
		<i>Rev</i>	(4,244)	(4,005)	(3,984)
		<i>NET</i>	(3,487)	(3,448)	(3,356)
Governance	This service provides support and oversight to Council operations including the conduct of Council meetings. The Governance service also covers such items as customer satisfaction monitoring.	<i>Exp</i>	37	37	38
		<i>Rev</i>	-	-	-
		<i>NET</i>	37	37	38
Information Technology	This service is responsible for the provision of information management services to Council and the community, including hardware and software solutions to enable Council to undertake its desired activities and to provide contact methodologies for our community.	<i>Exp</i>	383	452	472
		<i>Rev</i>	-	-	-
		<i>NET</i>	383	452	472

Records Management	This service is responsible for providing and maintaining accurate and up to date record keeping facilities and archives.	<i>Exp</i>	196	170	185
		<i>Rev</i>	-	-	-
		<b>NET</b>	196	170	185

### Major Initiatives

- Investment in Rural Councils Transformation Program to achieve shared regional financial systems in order to build resilience in Council systems and performance.
- Upgrade to cloud based IT systems to improve capabilities of Council's operations.

### Other Initiatives

- Undertake IT architecture mapping and prepare strategic plan for future IT service development.

### Service Performance Outcome Indicators

Service	Indicator	2019/20	2020/21	2021/22
		Actual	Forecast	Budget
Governance*	Satisfaction	58	60	60

\* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

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

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

### Services

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
CEO Office	This service provides executive leadership and support to Council, and co-ordinates advocacy programs on behalf of the West Wimmera community.	<i>Exp</i>	585	570	470
		<i>Rev</i>	-	-	-
		<b>NET</b>	585	570	470
Human Resources	This service provides the recruitment, training and performance evaluation of Council staff.	<i>Exp</i>	183	260	282
		<i>Rev</i>	(52)	-	-
		<b>NET</b>	131	260	282
Public Relations	This service is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders, on behalf of Council.	<i>Exp</i>	60	106	146
		<i>Rev</i>	-	-	-
		<b>NET</b>	60	106	146

### Major Initiatives

- Implement deliberative engagement practices with the community as required by the Local Government Act 2020
- Investigate and develop regional professional development programs.

### Service Performance Outcome Indicators

Service	Indicator	2019/20	2020/21	2021/22
		Actual	Forecast	Budget
Statutory Planning*	Decision making	0%	0%	0%

\* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
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Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest 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	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] 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 population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100



Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

### 2.3 Strategic Objective 3: Quality sustainable community infrastructure

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

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Buildings and Property	This service provides for management and maintenance of Council's building portfolio.	Exp	162	185	199
		Rev	-	(35)	-
		NET	162	150	199
Cemeteries	This service provides management of the Kaniva, Edenhope and Goroke cemeteries.	Exp	3	3	3
		Rev	(5)	(5)	(5)
		NET	(2)	(2)	(2)
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.	Exp	3,519	3,530	3,620
		Rev	(1,696)	(2,553)	(2,591)
		NET	1,823	977	1,029
Quarry Operations	This service provides for materials utilised by Council in its works and construction activities.	Exp	436	380	418
		Rev	(470)	(400)	(420)
		NET	(34)	(20)	(2)
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.	Exp	3,929	3,868	4,139
		Rev	(3,867)	(3,881)	(4,185)
		NET	62	(13)	(46)
Stormwater Drainage	This service provides for maintenance works on Council's stormwater drainage network.	Exp	49	51	52
		Rev	-	-	-
		NET	49	51	52

#### Major Initiatives

- 1) Undertake mapping of Community Assets to maximise coverage and prioritise Council Investment.
- 2) Develop 10 year Asset Management Plan per requirements of *Local Government Act 2020*.

#### Other

- 3) Continue development of asset management registers and practices.

#### Service Performance Outcome Indicators

Service	Indicator	2019/20 Actual	2020/21 Forecast	2021/22 Budget
Roads	Satisfaction	55	55	55

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\* refer to table at 2.8 for information on the calculation of Service Performance Outcome Indicators

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

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

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Aerodrome	This service area provides for maintaining the operation of the Edenhope Aerodrome.	<i>Exp</i>	6	10	12
		<i>Rev</i>	(1)	-	-
		<i>NET</i>	5	10	12
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>Exp</i>	433	523	594
		<i>Rev</i>	(106)	(43)	(28)
		<i>NET</i>	327	480	566

### Major Initiatives

- 1) Investigate alternative Business Assistance schemes.

### Other Initiatives

- 2) Facilitate appropriate business management training for local business.

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

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

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
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>Exp</i>	31	32	32
		<i>Rev</i>			
		<i>NET</i>	31	32	32
Building	This service provides statutory building services to Council and the community including processing of building permits, investigations of complaints and illegal works.	<i>Exp</i>	198	158	130
		<i>Rev</i>	(46)	(42)	(42)
		<i>NET</i>	152	116	88
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>Exp</i>	1,007	884	946
		<i>Rev</i>	(907)	(813)	(1,066)
		<i>NET</i>	100	71	(120)
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>Exp</i>	79	101	52
		<i>Rev</i>	(690)	(130)	-
		<i>NET</i>	(611)	(29)	52
Community Services	This services provides management and administrative support to the community services area.	<i>Exp</i>	72	130	150
		<i>Rev</i>	(6)	(2)	(5)
		<i>NET</i>	66	128	145
Planning	This service provides statutory planning services to Council and the community including processing of planning permits, investigations of complaints and illegal works.	<i>Exp</i>	372	372	372
		<i>Rev</i>	(59)	(25)	(26)
		<i>NET</i>	313	347	346
Regulatory Services	This service provides all management and enforcement of Council's Local Laws, including animal registration, control and enforcement.	<i>Exp</i>	101	100	106
		<i>Rev</i>	(28)	(38)	(21)
		<i>NET</i>	73	62	85
Sanitation	This service provides for street cleaning across Council's urban centres and for management and maintenance of Council's public amenities.	<i>Exp</i>	283	303	311
		<i>Rev</i>	-	-	-
		<i>NET</i>	283	303	311
Street Lighting	This service provides for public lighting in Council's urban centres.	<i>Exp</i>	26	28	30
		<i>Rev</i>	-	-	-
		<i>NET</i>	26	28	30
Traffic Management	This service provides for school crossing services.	<i>Exp</i>	12	10	29
		<i>Rev</i>	(6)	(6)	(6)
		<i>NET</i>	6	4	23
Waste Management	This service provides for waste management solutions, including kerbside pickup, disposal and transfer station sites.	<i>Exp</i>	749	791	822
		<i>Rev</i>	(55)	(62)	(64)
		<i>NET</i>	694	729	758

### Major Initiatives

- 1) Implementation of 3 year old kindergarten in line with requirements of State Government program.
- 2) Develop Community Plans into action priorities which inform long term planning.

### Other Initiatives

- 3) Investigate and continue to advocate for alternate recycling facilities.

### Service Performance Outcome Indicators

Service	Indicator	2019/20	2020/21	2021/22
		Actual	Forecast	Budget

Maternal & Child Health	Participation - General	97%	97%	97%
Maternal & Child Health	Participation - Indigenous	100%	100%	100%
Statutory Planning	Decision making	0%	0%	0%
Waste Collection	Waste Diversion	10%	20%	20%

\* refer to table at 2.8 for information on the calculation of Service Performance Outcome Indicators

## 2.6 Strategic Objective 6: Participating in activities that address health and well being issues

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

Service area	Description of services provided		2019/20	2020/21	2021/22
			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.	Exp	784	567	537
		Rev	(725)	(703)	(673)
		NET	59	(136)	(136)
Libraries	This service provides public library services at Edenhope and Kaniva via a contribution to the Wimmera Regional Library Corporation.	Exp	174	200	213
		Rev	-	-	-
		NET	174	200	213
Public Health	This service provides a range of public health related activities, including Environmental Health inspections and enforcement, and pest and weed control services.	Exp	249	133	141
		Rev	(90)	(98)	(30)
		NET	159	35	111
Recreation, Sport, Leisure	This service provides maintenance and management of Council's public halls and swimming pools.	Exp	278	287	317
		Rev	(15)	(7)	(4)
		NET	263	280	313
Sport and Recreation Facilities	This service provides for management and maintenance of sporting facilities across the municipality.	Exp	58	62	62
		Rev	(11)	(21)	(16)
		NET	47	41	46

### Major Initiatives

- 1) Continued advocacy for improved health services to our community, including mental health and general practitioner
- 2) Continued involvement in Wimmera Regional Library Corporation to provide a regionally shared library service to our community.

### Other Initiatives

- 3) Advocate for improved access for our residents to aged and disability care services.
- 4) Review and update of Council's Public Health Plan and dependent strategic plans.

### Service Performance Outcome Indicators

Service	Indicator	2019/20	2020/21	2021/22
		Actual	Forecast	Budget
Acquatic Facilities	Utilisation	3.37	3.90	3.90
Food Safety	Health and Safety	100%	100%	100%
Libraries	Participation	12.49%	13.00%	13.00%

\* refer to table at 2.8 for information on the calculation of Service Performance Outcome Indicators

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

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

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
Tourism and Events	This service promotes West Wimmera Shire's natural attractions and provides facilities for visitors to our region.	Exp	51	133	140
		Rev	-	-	-

	region.	<u>NET</u>	51	133	140
Parks and Reserves	This service provides maintenance and management of all parks and gardens across Council.	Exp	470	529	512
		Rev	(315)	-	-
		<u>NET</u>	155	529	512

### Major Initiatives

- 1) Prepare Tourism Strategy.
- 2) Develop and maintain Tourism Website.
- 3) Develop Playground Strategy.

### Other Initiatives

- 3) Commit additional funding for scoping and consultation of shovel-ready initiatives.

## 2.8 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 roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed 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. 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 [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

### 2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Strategic Objective 1: A proactive, well-governed, professional and financially sustainable organisation that encourages community participation	1,469	2,549	(4,018)
Strategic Objective 2: Meaningful partnerships to support advocacy priorities and service provision	(898)	898	-
Strategic Objective 3: Quality sustainable community infrastructure	(1,230)	8,431	(7,201)
Strategic Objective 4: Building on our agricultural and business strengths and supporting economic development	(578)	606	(28)
Strategic Objective 5: Thriving, safe and diverse local communities	(1,750)	2,980	(1,230)
Strategic Objective 6: Participating in activities that address health and well being issues	(547)	1,270	(723)
Strategic Objective 7: Providing access to, and promoting the natural environment	(652)	652	-
<b>Total</b>	<b>(4,186)</b>	<b>17,386</b>	<b>(13,200)</b>
		<b>14,209</b>	<b>10,207</b>
<b>Expenses added in:</b>		(3,177)	(2,993)
Depreciation	8,019		
Finance costs	-		
Others	-		
<b>Surplus/(Deficit) before funding sources</b>	<b>(12,205)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	7,519		
Waste charge revenue	562		
Capital grants	3,692		
<b>Total funding sources</b>	<b>11,772</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>(433)</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 2021/22 has been supplemented with projections to 2024/25.

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 2025

		Forecast	Budget	Projections		
		Actual				
	NOTES	2020/21	2021/22	2022/23	2023/24	2024/25
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
Rates and charges	4.1.1	7,958	8,080	8,201	8,324	8,449
Statutory fees and fines	4.1.2	121	131	133	135	137
User fees	4.1.3	689	714	725	736	747
Grants - Operating	4.1.4	7,611	7,623	7,690	7,805	7,922
Grants - Capital	4.1.4	3,475	3,692	3,747	3,804	3,861
Contributions - monetary	4.1.5	182	6	6	6	6
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		95	100	102	103	105
Other income	4.1.6	1,828	1,681	1,706	1,732	1,758
<b>Total income</b>		<b>21,959</b>	<b>22,027</b>	<b>22,310</b>	<b>22,644</b>	<b>22,984</b>
<b>Expenses</b>						
Employee costs	4.1.7	7,891	8,152	8,323	8,498	8,676
Materials and services	4.1.8	5,681	5,992	6,060	6,150	6,243
Depreciation	4.1.9	7,998	8,019	8,099	8,180	8,262
Other expenses	4.1.12	275	297	300	303	306
<b>Total expenses</b>		<b>21,845</b>	<b>22,460</b>	<b>22,782</b>	<b>23,131</b>	<b>23,487</b>
<b>Surplus/(deficit) for the year</b>		<b>114</b>	<b>(433)</b>	<b>(472)</b>	<b>(487)</b>	<b>(503)</b>
<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)		19,828	-	-	-	-
<b>Total comprehensive result</b>		<b>19,942</b>	<b>(433)</b>	<b>(472)</b>	<b>(487)</b>	<b>(503)</b>

## Balance Sheet

For the four years ending 30 June 2025

		Forecast Actual	Budget	Projections		
	NOTES	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		14,225	13,821	13,516	13,159	12,744
Trade and other receivables		385	391	397	403	409
Inventories		205	208	211	214	218
Other assets		356	356	356	356	356
<b>Total current assets</b>	4.2.1	15,171	14,776	14,480	14,131	13,726
<b>Non-current assets</b>						
Trade and other receivables		160	140	120	100	80
Investments in associates, joint arrangement and subsidiaries		436	436	436	436	436
Property, infrastructure, plant & equipment		214,925	214,981	214,899	214,857	214,855
<b>Total non-current assets</b>	4.2.1	215,521	215,557	215,455	215,393	215,371
<b>Total assets</b>		230,692	230,333	229,936	229,523	229,097
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		718	729	740	751	762
Trust funds and deposits		232	232	232	232	232
Provisions		2,009	2,058	2,108	2,159	2,209
Lease liabilities	4.2.4	19	19	19	19	19
<b>Total current liabilities</b>	4.2.2	2,978	3,038	3,099	3,161	3,222
<b>Non-current liabilities</b>						
Provisions		633	646	660	674	688
<b>Total non-current liabilities</b>	4.2.2	633	646	660	674	688
<b>Total liabilities</b>		3,611	3,684	3,759	3,835	3,910
<b>Net assets</b>		227,082	226,649	226,177	225,690	225,187
<b>Equity</b>						
Accumulated surplus		45,664	44,764	44,115	43,451	42,871
Reserves		181,418	181,885	182,062	182,239	182,316
<b>Total equity</b>		227,082	226,649	226,177	225,690	225,187

## Statement of Changes in Equity

For the four years ending 30 June 2025

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2021 Forecast Actual</b>					
Balance at beginning of the financial year		207,140	45,033	159,712	2,395
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		207,140	45,033	159,712	2,395
Surplus/(deficit) for the year		19,942	19,942	-	-
Net asset revaluation increment/(decrement)		-	(19,828)	19,828	-
Transfers to other reserves		-	(438)	-	438
Transfers from other reserves		-	955	-	(955)
<b>Balance at end of the financial year</b>		<b>227,082</b>	<b>45,664</b>	<b>179,540</b>	<b>1,878</b>
<b>2022 Budget</b>					
Balance at beginning of the financial year		227,082	45,664	179,540	1,878
Surplus/(deficit) for the year		(433)	(433)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(727)	-	727
Transfers from other reserves	4.3.1	-	260	-	(260)
<b>Balance at end of the financial year</b>	4.3.2	<b>226,649</b>	<b>44,764</b>	<b>179,540</b>	<b>2,345</b>
<b>2023</b>					
Balance at beginning of the financial year		226,649	44,764	179,540	2,345
Surplus/(deficit) for the year		(472)	(472)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(177)	-	177
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>226,177</b>	<b>44,115</b>	<b>179,540</b>	<b>2,522</b>
<b>2024</b>					
Balance at beginning of the financial year		226,177	44,115	179,540	2,522
Surplus/(deficit) for the year		(487)	(487)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(177)	-	177
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>225,690</b>	<b>43,451</b>	<b>179,540</b>	<b>2,699</b>
<b>2025</b>					
Balance at beginning of the financial year		225,690	43,451	179,540	2,699
Surplus/(deficit) for the year		(503)	(503)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(177)	-	177
Transfers from other reserves		-	100	-	(100)
<b>Balance at end of the financial year</b>		<b>225,187</b>	<b>42,871</b>	<b>179,540</b>	<b>2,776</b>

## Statement of Cash Flows

For the four years ending 30 June 2025

	Notes	Forecast	Budget	Projections		
		Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		7,827	8,074	8,196	8,319	8,443
Statutory fees and fines		133	144	146	148	151
User fees		689	714	725	736	747
Grants - operating		7,611	7,623	7,690	7,805	7,922
Grants - capital		3,475	3,692	3,747	3,804	3,861
Contributions - monetary		182	6	6	6	6
Interest received		120	100	101	101	102
Trust funds and deposits taken		-	-	-	-	-
Other receipts		1,828	2,279	2,311	2,346	2,381
Employee costs		(7,891)	(8,152)	(8,323)	(8,498)	(8,676)
Materials and services		(6,078)	(6,580)	(6,655)	(6,754)	(6,856)
Trust funds and deposits repaid		(3)	-	-	-	-
Other payments		(287)	(310)	(313)	(316)	(320)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	7,607	7,590	7,630	7,696	7,760
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(8,131)	(8,075)	(8,017)	(8,138)	(8,260)
Proceeds from sale of property, infrastructure, plant and equipment		95	100	102	103	105
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(8,036)	(7,975)	(7,915)	(8,035)	(8,155)
<b>Cash flows from financing activities</b>						
Finance costs		-	-	-	-	-
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		-	-	-	-	-
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		(19)	(19)	(19)	(19)	(19)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(19)	(19)	(19)	(19)	(19)
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		(448)	(404)	(304)	(359)	(415)
Cash and cash equivalents at the beginning of the financial year		14,674	14,225	13,821	13,516	13,159
<b>Cash and cash equivalents at the end of the financial year</b>		14,225	13,821	13,516	13,159	12,744

**Statement of Capital Works**  
For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual		2022/23	2023/24	2024/25
		2020/21	2021/22	\$'000	\$'000	\$'000
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	23	-	-	-
Land improvements		-	29	-	-	-
<b>Total land</b>		-	<b>52</b>	-	-	-
Buildings		724	138	140	142	144
<b>Total buildings</b>		<b>724</b>	<b>138</b>	<b>140</b>	<b>142</b>	<b>144</b>
<b>Total property</b>		<b>724</b>	<b>190</b>	<b>140</b>	<b>142</b>	<b>144</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		828	1,247	1,266	1,285	1,304
Computers and telecommunications		50	175	51	53	54
<b>Total plant and equipment</b>		<b>878</b>	<b>1,422</b>	<b>1,317</b>	<b>1,338</b>	<b>1,358</b>
<b>Infrastructure</b>						
Roads		5,865	5,916	6,005	6,095	6,186
Bridges		400	110	112	113	115
Footpaths and cycleways		140	192	195	198	201
Drainage		65	65	66	67	68
Parks, open space and streetscapes		60	180	183	185	188
<b>Total infrastructure</b>		<b>6,530</b>	<b>6,463</b>	<b>6,560</b>	<b>6,658</b>	<b>6,758</b>
<b>Total capital works expenditure</b>	4.5.1	<b>8,131</b>	<b>8,075</b>	<b>8,017</b>	<b>8,138</b>	<b>8,260</b>
<b>Represented by:</b>						
New asset expenditure		418	467	99	100	102
Asset renewal expenditure		7,386	6,755	7,117	7,225	7,334
Asset upgrade expenditure		327	853	801	813	825
<b>Total capital works expenditure</b>	4.5.1	<b>8,131</b>	<b>8,075</b>	<b>8,017</b>	<b>8,138</b>	<b>8,260</b>
<b>Funding sources represented by:</b>						
Grants		3,640	3,713	3,490	3,543	3,596
Contributions		201	229	264	268	272
Council cash		4,290	4,133	4,263	4,328	4,393
<b>Total capital works expenditure</b>	4.5.1	<b>8,131</b>	<b>8,075</b>	<b>8,017</b>	<b>8,138</b>	<b>8,260 -</b>

## Statement of Human Resources

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	Actual				
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	7,891	8,152	8,323	8,498	8,676
Employee costs - capital	1,179	1,115	1,138	1,162	1,187
<b>Total staff expenditure</b>	<b>9,070</b>	<b>9,267</b>	<b>9,462</b>	<b>9,660</b>	<b>9,863</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	96.8	96.8	96.8	96.8	96.8
<b>Total staff numbers</b>	<b>96.8</b>	<b>96.8</b>	<b>96.8</b>	<b>96.8</b>	<b>96.8</b>

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

Department	Budget	Comprises			
	2021/22	Permanent		Casual	Temporary
	\$'000	Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000
CEO & Governance	351	247	104	-	-
Corporate Services	2,268	1,213	1,055	-	-
Community Services	1,427	313	1,114	-	-
Infrastructure Development & Works	4,106	3,489	617	-	-
Total permanent staff expenditure	8,152	5,262	2,890	-	-
Capitalised labour costs	1,115	-	-	-	-
<b>Total expenditure</b>	<b>9,267</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			
	2021/22	Permanent		Casual	Temporary
		Full Time	Part time		
CEO & Governance	2.7	1.0	1.7	-	-
Corporate Services	20.8	11.0	9.8	-	-
Community Services	12.8	3.0	9.8	-	-
Infrastructure Development & Works	60.7	53.0	7.7	-	-
<b>Total staff</b>	<b>96.8</b>	<b>68.0</b>	<b>28.8</b>	-	-

**Summary of Planned Human Resources Expenditure  
For the four years ended 30 June 2025**

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>CEO &amp; Governance</b>				
Permanent - Full time	247	252	257	263
Female	0	0	0	0
Male	247	252	257	263
Self-described gender	0	0	0	0
Permanent - Part time	104	106	108	111
Female	104	106	108	111
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total CEO &amp; Governance</b>	<b>351</b>	<b>358</b>	<b>366</b>	<b>374</b>
<b>Corporate Services</b>				
Permanent - Full time	1,213	1,238	1,264	1,291
Female	701	716	731	746
Male	512	523	534	545
Self-described gender	0	0	0	0
Permanent - Part time	1,055	1,077	1,100	1,123
Female	855	873	891	910
Male	200	204	208	213
Self-described gender	0	0	0	0
<b>Total Corporate Services</b>	<b>2,268</b>	<b>2,316</b>	<b>2,364</b>	<b>2,414</b>
<b>Community Services</b>				
Permanent - Full time	313	320	326	333
Female	313	320	326	333
Male	0	0	0	0
Self-described gender	0	0	0	0
Permanent - Part time	1,114	1,137	1,161	1,186
Female	1,078	1,101	1,124	1,147
Male	36	37	38	38
Self-described gender	0	0	0	0
<b>Total Community Services</b>	<b>1,427</b>	<b>1,457</b>	<b>1,488</b>	<b>1,519</b>
<b>Infrastructure Development &amp; Works</b>				
Permanent - Full time	3,489	3,562	3,637	3,713
Female	268	274	279	285
Male	3,221	3,289	3,358	3,428
Self-described gender	0	0	0	0
Permanent - Part time	617	630	643	657
Female	344	351	359	366
Male	273	279	285	291
Self-described gender	0	0	0	0
<b>Total Infrastructure Development &amp; Works</b>	<b>4,106</b>	<b>4,192</b>	<b>4,280</b>	<b>4,370</b>
<b>Casuals, temporary and other expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capitalised labour costs</b>	<b>1,087</b>	<b>1,110</b>	<b>1,133</b>	<b>1,157</b>
<b>Total staff expenditure</b>	<b>9,239</b>	<b>9,433</b>	<b>9,631</b>	<b>9,833</b>

	2021/22	2022/23	2023/24	2024/25
	FTE	FTE	FTE	FTE
<b>CEO &amp; Governance</b>				
Permanent - Full time	1.0	1.0	1.0	1.0
Female	0.0	0.0	0.0	0.0
Male	1.0	1.0	1.0	1.0
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	1.0	1.0	1.0	1.0
Female	1.0	1.0	1.0	1.0
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	11.0	11.0	11.0	11.0
Female	7.0	8.0	8.0	8.0
Male	4.0	3.0	3.0	3.0
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	10.5	10.5	10.5	10.5
Female	9.2	9.2	9.2	9.2
Male	1.3	1.3	1.3	1.3
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Corporate Services</b>	<b>21.5</b>	<b>21.5</b>	<b>21.5</b>	<b>21.5</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	9.3	9.3	9.3	9.3
Male	0.4	0.4	0.4	0.4
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	53.0	53.0	53.0	53.0
Female	3.0	3.0	3.0	3.0
Male	50.0	50.0	50.0	50.0
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	7.7	7.7	7.7	7.7
Female	3.8	3.8	3.8	3.8
Male	3.9	3.9	3.9	3.9
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Infrastructure Development &amp; Works</b>	<b>60.7</b>	<b>60.7</b>	<b>60.7</b>	<b>60.7</b>
<b>Casuals and temporary staff</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total staff numbers</b>	<b>96.8</b>	<b>96.8</b>	<b>96.8</b>	<b>96.8</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 2021/22 the FGRS cap has been set at 1.5%. 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 1.5% in line with the rate cap.

This will raise total rates and charges for 2021/22 to \$8.06 million

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

	2020/21 Forecast Actual \$'000	2021/22 Budget \$'000	Change \$'000	%
General rates	6,930	7,033	104	1.50%
Municipal charge	458	465	7	1.50%
Waste management charge	553	562	8	1.50%
Interest on rates and charges	17	20	3	17.65%
<b>Total rates and charges</b>	<b>7,958</b>	<b>8,080</b>	<b>122</b>	<b>1.53%</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	2020/21 cents/\$CIV*	2021/22 cents/\$CIV*	Change
General rate for rateable properties	0.225500	0.192000	-14.86%

(\* 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	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General	6,930	7,033	104	1.50%
<b>Total amount to be raised by general rates</b>	6,930	7,033	104	1.50%

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

Type or class of land	2020/21	2021/22	Change	
	Number	Number	Number	%
General	4,751	4,751	-	0.00%
<b>Total number of assessments</b>	4,751	4,751	-	0.00%

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	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General	3,072,958	3,662,327	589,369	19.18%
<b>Total value of land</b>	3,072,958	3,662,327	589,369	19.18%

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	Per Rateable Property	Change	
	2020/21	2021/22		
	\$	\$	\$	%
Municipal	156	158	2	1.46%

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

Type of Charge	2020/21	2021/22	Change	
	\$	\$	\$	%
Municipal	458	465	7	1.50%

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

Type of Charge	Per Service	Per Service	Change	
	2020/21	2021/22	\$	%
	\$	\$	\$	%
Urban 120 litre bin collection	321	326	5	1.50%
Rural 120 litre bin collection	311	315	5	1.50%
Commercial 240 litre bin collection	418	424	6	1.50%

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	2020/21	2021/22	Change	
	\$'000	\$'000	\$	%
Urban 120 litre bin collection	429	436	6	1.50%
Rural 120 litre bin collection	61	61	1	1.50%
Commercial 240 litre bin collection	64	65	1	1.50%
<b>Total</b>	<b>553</b>	<b>562</b>	<b>8</b>	<b>1.50%</b>

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

	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General Rates	6,930	7,033	104	1.50%
Municipal Charge	458	465	7	1.50%
Waste Management Charge	553	562	8	1.50%
<b>Total Rates and charges</b>	<b>7,941</b>	<b>8,060</b>	<b>119</b>	<b>1.50%</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.

	2020/21	2021/22
Total Rates	\$ 7,387,753	\$ 7,498,569
Number of rateable properties	4,751.00	4,751.00
Base Average Rate	1554.99	1578.31
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Capped Average Rate	\$ 1,555	\$ 1,578
Maximum General Rates and Municipal Charges Revenue	\$ 7,387,753	\$ 7,498,569
Budgeted General Rates and Municipal Charges Revenue	\$ 7,387,753	\$ 7,498,569
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 7,387,753	\$ 7,498,569

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 **\$0.1920**.

### 4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21		\$'000	%
	\$'000	\$'000	\$'000	%
Animal Management Fees	25	26	1	4.00%
Building Fees	42	45	3	7.14%
Permits	20	24	4	20.00%
Town Planning Fees	29	30	1	3.45%
Other	5	6	1	31.58%
<b>Total statutory fees and fines</b>	121	131	10	8.66%

Statutory fees are budgeted to increase by 8.66% overall, with permits expected to be 20% higher due to the introduction of statutory fees for septic tank inspections.

### 4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21		\$'000	%
	\$'000	\$'000	\$'000	%
Community services user charges	171	163	- 8	-4.68%
Private and contract works	35	40	5	14.29%
Refuse disposal fees	43	49	6	13.95%
User charges	20	20	-	0.00%
Caravan park fees	15	22	7	46.67%
Other fees and charges	405	420	15	3.70%
<b>Total user fees</b>	689	714	25	3.63%

User fees are expected to increase by 1.45% overall. Community service user charges are expected to decline slightly due to the free Kinder Government initiative

#### 4.1.4 Grants

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

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000		Change \$'000	%
<b>Grants were received in respect of the following:</b>					
Summary of grants					
Commonwealth funded grants	9,715	9,251	-	464	-4.8%
State funded grants	1,371	2,024		653	47.7%
<b>Total grants received</b>	<b>11,086</b>	<b>11,275</b>		<b>189</b>	<b>1.7%</b>
<b>(a) Operating Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Financial Assistance Grants	6,108	6,247		139	2.3%
Commonwealth Home Support Program	351	356		5	1.4%
<b>Recurrent - State Government</b>					
Aged care	157	160		3	1.9%
Public health	6	6		0	7.4%
Maternal and child health	336	340		4	1.1%
Child and youth services	405	430		25	6.2%
<b>Total recurrent grants</b>	<b>7,363</b>	<b>7,539</b>		<b>176</b>	<b>2.4%</b>
<b>Non-recurrent - Commonwealth Government</b>					
<b>Non-recurrent - State Government</b>					
Fire Services Levy Implementation Grant	43	44		1	2.3%
Environment	75	-	-	75	-100.0%
Building Better Regions Project - strategic plan (Enhancing Liveability in West Wimmera)	-	40		40	100.0%
Emergency management	130	-	-	130	-100.0%
<b>Total non-recurrent grants</b>	<b>248</b>	<b>84</b>	-	<b>164</b>	<b>-66.1%</b>
<b>Total operating grants</b>	<b>7,611</b>	<b>7,623</b>		<b>12</b>	<b>0.2%</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	1,528	1,120	-	408	-26.7%
<b>Total recurrent grants</b>	<b>3,056</b>	<b>2,648</b>	-	<b>408</b>	<b>-13.4%</b>
<b>Non-recurrent - Commonwealth Government</b>					
Bridges	200	-	-	200	-100.0%
<b>Non-recurrent - State Government</b>					
Buildings	209	-	-	209	-100.0%
Footpaths & Cycleways	10	-	-	10	-100.0%
Heavy Vehicle Safety & Productivity Program	-	694		694	100.0%
Agrilinks Funding	-	350		350	100.0%
<b>Total non-recurrent grants</b>	<b>419</b>	<b>1,044</b>		<b>625</b>	<b>149.2%</b>
<b>Total capital grants</b>	<b>3,475</b>	<b>3,692</b>		<b>217</b>	<b>6.2%</b>
<b>Total Grants</b>	<b>11,086</b>	<b>11,315</b>		<b>229</b>	<b>2.1%</b>

Operating grants are expected to increase by 0.2% in 2021/22. Council received additional funding in 2020/21 for emergency management due to the COVID-19 pandemic. Council is not aware of any such funding in the 2021/22 year. Financial Assistance Grants are budgeted to increase by \$0.14 million or 2.3%.

Capital grants are expected to increase by 6.2% or \$0.22 million overall in the 2021/22 year. Recurrent funding is due to decline by \$0.41 million due to a decrease in the LRCI program funding. Non-recurrent funding however is expected to increase by \$0.63 million due to two separate infrastructure funding programs.

#### 4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	182	6	- 176	-96.70%
<b>Total contributions</b>	<b>182</b>	<b>6</b>	<b>- 176</b>	<b>-96.70%</b>

Contributions received refers to monies received from other sources such as community groups as a contribution to projects managed by Council. Contributions are anticipated to decrease by \$0.18 million for 2021/22 in line with a reduction in projects attracting contributions being undertaken.

#### 4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	120	100	- 20	-16.67%
Reimbursements	1,461	1,406	- 55	-3.76%
Investment property rental	7	9	2	28.57%
Other income	240	166	- 74	-30.83%
<b>Total other income</b>	<b>1,828</b>	<b>1,681</b>	<b>- 147</b>	<b>-8.04%</b>

The other income amount is expected to decline by 8.04% in 2021/22. Council received insurance reimbursements of around \$0.15 million in 2020/21 which it does not anticipate to receive in 2021/22.

#### 4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	6,923	7,069	146	2.11%
WorkCover	156	186	30	19.23%
Superannuation	738	823	85	11.52%
Fringe Benefits Tax	74	74	0	0.54%
<b>Total employee costs</b>	<b>7,891</b>	<b>8,152</b>	<b>261</b>	<b>3.31%</b>

Wages and salaries are budgeted to increase by 2.1% in line with the current Enterprise Bargain Agreement. The Work Cover estimate includes an estimated amount for capital recovery under the MAV Scheme.

#### 4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual			
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Contract payments	2,731	2,736	5	0.20%
Plant and equipment maintenance	860	906	46	5.33%
Utilities	339	357	18	5.42%
Office administration	56	79	23	41.58%
Information technology	148	227	79	53.54%
Insurance	485	499	14	2.89%
Consultants	226	408	182	80.25%
Other materials and services	837	780	-57	-6.81%
<b>Total materials and services</b>	<b>5,681</b>	<b>5,992</b>	<b>311</b>	<b>5.47%</b>

Materials and services are budgeted to increase 5.47% overall. The largest increase comes from within the consultants area, for which Council has committed additional funding to shovel-ready project preparation.

#### 4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual			
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Property	830	719	-111	-13.38%
Plant & equipment	693	705	12	1.77%
Infrastructure	6,475	6,595	120	1.85%
<b>Total depreciation</b>	<b>7,998</b>	<b>8,019</b>	<b>21</b>	<b>0.26%</b>

A full independent revaluation of road assets was undertaken in October 2020 and has led to an increased depreciation amount for this asset class.

#### 4.1.12 Other expenses

	Forecast	Budget	Change	
	Actual			
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Councillors' allowances	143	143	-	0.00%
Operating lease rentals	13	19	6	48.62%
Auditor remuneration - VAGO	42	43	1	1.50%
Auditor remuneration - other	22	22	0	1.50%
Other	55	70	15	27.27%
<b>Total other expenses</b>	<b>275</b>	<b>297</b>	<b>22</b>	<b>8.07%</b>

Other expenses are expected to increase by 8.07% overall, largely attributed to higher search costs and Emergency Services Levies.



## 4.2 Balance Sheet

### 4.2.1 Assets

#### 4.2.1.1 Cash and Cash Equivalents

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Cash and Cash Equivalents	14,225	13,815	- 410	-2.88%

Council anticipates a decrease in cash of \$0.41 million over the 2021/22 year.

#### 4.2.1.2 Property, Infrastructure Plant and Equipment

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Property, infrastructure, plant & equipment	214,925	214,963	38	0.02%

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 \$0.04 million over the 2021/22 year, in line with Council's Capital Works program minus 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 2020/21 \$	Budget 2021/22 \$
<b>Right-of-use assets</b>		
Plant and Equipment - Photocopier	19,284	19,284
<b>Total right-of-use assets</b>	<b>19,284</b>	<b>19,284</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Plant and Equipment - Photocopier	19,284	19,284
<b>Total current lease liabilities</b>	<b>19,284</b>	<b>19,284</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>19,284</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 \$0.467 million over the 2021/22 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	699	83	-	782
Quarry Restoration Reserve	118	2	-	120
Capital Improvement Reserve	316	7	-	323
Rates Revaluation Reserve	465	65	-	530
Elections Reserve	20	20	-	40
Carried Forward Projects	260	550	260	550
	<b>1,878</b>	<b>727</b>	<b>260</b>	<b>2,345</b>

### 4.4 Statement of Cash Flows

#### 4.4.1 Net cash flows provided by/used in operating activities

Council is budgeting to receive a net cash inflow from operating activities of \$7.57 million. This represents a slight decrease of \$0.04 million from the projected 2020/21 result.

#### 4.4.2 Net cash flows provided by/used in investing activities

Council anticipates a net cash outflow of \$7.96 million over the 2021/22 financial year, representing Council's capital expenditure program. This shows a decrease of \$0.79 million from the projected 2020/21 outflow due to a slightly reduced capital works program.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2021/22 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 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Property	724	190	- 534	-73.76%
Plant and equipment	878	1,422	545	62.05%
Infrastructure	6,530	6,463	- 67	-1.02%
<b>Total</b>	<b>8,131</b>	<b>8,075</b>	<b>- 56</b>	<b>-0.69%</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	190	43	147	-	-	87	-	103	-
Plant and equipment	1,422	92	1,230	100	-	-	194	1,228	-
Infrastructure	6,463	332	5,378	753	-	3,626	35	2,802	-
<b>Total</b>	<b>8,075</b>	<b>467</b>	<b>6,755</b>	<b>853</b>	<b>-</b>	<b>3,713</b>	<b>229</b>	<b>4,133</b>	<b>-</b>

Capital expenditure is budgeted to decline slightly by \$0.17 million for the 2021/22 year when compared to 2020/21. This is largely in the Property area which is budgeted to decline by \$0.58 million for 2021/22. This is a result of several major building projects such as the Edenhope & District Community Centre, being either completed during the 2020/21 year or carried forward to 2021/22.

A full revaluation of roads, footpaths, kerb and channel was conducted in October 2020. The road assets within West Wimmera Shire were found to be in "Excellent" overall condition when benchmarked against all 70 councils assessed by Moloney Asset Management Systems (MAMS). The future renewal funding level considered appropriate as outlined in the Maloney Report is \$5.10 million per annum for the road assets. Council has budgeted to spend \$5.78 million on roads in 2021/22, a slight decline of \$0.02 million from 2020/21. \$5.37 million of this allocation is for renewals, \$0.27 million higher than the required minimum annual renewal spend. Spending on footpaths and cycleways, kerb and channel, and parks, open space and streetscapes has increased by \$0.18 million from the prior year.

#### 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>									
Goroke Quarry extension land purchase	10	10	-	-	-	-	-	10	-
Vic Track land purchase	13	13	-	-	-	-	-	13	-
New bore & Tankstand deck replacements, Gymbowen Bore	22	-	22	-	-	12	-	10	-
Tankstand deck replacements, Nurcounge Bore	7	-	7	-	-	7	-	-	-
Kaniva Pool Concrete surround western end, replace	8	-	8	-	-	8	-	-	-
Replacement of both Shade structures at Goroke Kinder	25	-	25	-	-	25	-	-	-
Edenhope Office fitout	20	-	20	-	-	20	-	-	-
Goroke Mens Shed Floor tiles replacement	15	-	15	-	-	15	-	-	-
Browns House replacement - Scoping, stage 1	20	20	-	-	-	-	-	20	-
Council-owned house capital improvements	50	-	50	-	-	-	-	50	-
<b>TOTAL PROPERTY</b>	<b>190</b>	<b>43</b>	<b>147</b>	<b>-</b>	<b>-</b>	<b>87</b>	<b>-</b>	<b>103</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant	1,016	32	984	-	-	-	91	925	-
Motor Vehicles	231	-	231	-	-	-	93	138	-
<b>Computers and Telecommunications</b>									
IT replacements/upgrades	15	-	15	-	-	-	-	15	-
Network Services Upgrades (Cloud)	100	-	-	100	-	-	-	100	-
Survey Equipment	60	60	-	-	-	-	10	50	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,422</b>	<b>92</b>	<b>1,230</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>194</b>	<b>1,228</b>	<b>-</b>
	<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>									
Patyah Rd Ch. 2950 - Ch. 3220, Ch. 3440 - Ch. 3850 x 6.2m seal	22	-	22	-	-	-	-	22	-
Patyah Rd Ch. 3220 - Ch. 3440 - 6.2m seal	8	-	8	-	-	-	-	8	-
Newlands Settlement Ch.10380 - Ch. 11680 x 4.0m seal	27	-	27	-	-	-	-	27	-
Mooree Rd. Ch. 00 - Ch. 2040m x 7.0-6.2m seal	66	-	66	-	-	-	-	66	-
South Lillimur Rd. Ch. 16210 - Ch. 18775 x 4.0m seal	52	-	52	-	-	-	-	52	-
Elizabeth St. / South Rd. Serviceton intersection	11	-	11	-	-	-	-	11	-
Murrawong Rd Ch. 7700m - Ch. 8700m x 6.2m seal	32	-	32	-	-	-	-	32	-
Miram Sth (S) Rd Ch. 2210m - 3760m x 4.0m seal	32	-	32	-	-	-	-	32	-
Kadnook - Connewirricoo Rd. Ch. 9600m - Ch. 11000 x 6.2m seal	44	-	44	-	-	-	-	44	-
Kadnook - Connewirricoo Rd. Ch. 11000 - Ch. 11600 x 6.2m seal	18	-	18	-	-	-	-	18	-
Broughton Road Ch 16480 - 17465 x 6.0m seal	30	-	30	-	-	-	-	30	-
Kadnook - Connewirricoo Rd. reconstruction & Widening Ch. 5300 - Ch. 5800 x 6.2m seal	151	-	98	53	-	151	-	-	-
Mooree Rd. Reconstruction & widening Ch. 2040 - Ch. 3400 x 6.2m	543	-	353	190	-	543	-	-	-
Charam Wombelano Rd./ Camerons & Lampards Rd. Intersection treatment	350	-	227	123	-	350	-	-	-
Kadnook - Connewirricoo Rd. Ch. 5800 - Ch. 7350 x 6.2m seal	432	-	281	151	-	432	-	-	-
Broughton Road Ch. 19320 - Ch. 20220 x 6.0m	243	-	243	-	-	243	-	-	-
Webbs Rd Ch. 700 - Ch. 1190 & Ch. 1440 - 1550 x 4.0m seal	108	-	108	-	-	108	-	-	-
Miram Nth Road Ch. 350 - Ch. 2670 x 4.0m seal	418	-	418	-	-	418	-	-	-
Budjik St Ch. 290 (Moffat) - Ch. 780 (Sport) x 6.2m seal	-	-	-	-	-	-	-	-	-
Cove Estate Rd. Ch. 2450 - Ch. 2850 x 6.2m seal	112	-	112	-	-	112	-	-	-
Mitre Road Ch. 1090 - Ch. 1570 x 6.2m seal	134	-	87	47	-	134	-	-	-
Street Lights	10	10	-	-	-	-	-	10	-
Harrow Rd construction (sealing) Parking Lanes, Windsor St. - Hallahan Rd	30	30	-	-	-	-	-	30	-
Clay Capping of McCracken's Road, Telopea Downs (between Serviceton North – Telopea Downs Road and Smiths Road)	24	-	-	24	-	21	-	3	-

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>Roads cont.</b>									
Boundary Rd. North resheet	70	-	70	-	-	-	35	35	-
Reseals	1,200	-	1,200	-	-	933	-	267	-
Linemarking	20	-	20	-	-	-	-	20	-
Shoulder Resheeting	400	-	400	-	-	-	-	400	-
Resheeting	1,200	-	1,200	-	-	81	-	1,119	-
<b>Bridges</b>									
Powers Creek Bourkes Bridge Rd culvert repairs	110	-	110	-	-	-	-	110	-
<b>Footpaths and Cycleways</b>									
Various Isolated failures as identified in Moloney Report	20	20	-	-	-	-	-	20	-
Kelly St., Kaniva, footpath, Rogerson St - Paterson St	34	34	-	-	-	-	-	34	-
Elizabeth St, Edenhope, Footpath, Dundas St. - Bend	48	48	-	-	-	-	-	48	-
Station St Goroke, Footpath, Railway St. - Senior Citizens	50	50	-	-	-	-	-	50	-
Lake Wallace path. Reconstruct section near bowling club	40	40	-	-	-	-	-	40	-
<b>Drainage</b>									
Minor Culvert Renewals	60	-	50	10	-	-	-	60	-
Additional 1200x300 Box culvert at Percy Clark St, Apsley	5	-	-	5	-	-	-	5	-
<b>Kerb and Channel</b>									
Various Isolated failure replacments as identified in Moloney Report	49	-	49	-	-	-	-	49	-
Madden St Kaniva, Patterson - Bond	80	80	-	-	-	-	-	80	-
<b>Parks, Open Space and Streetscapes</b>									
Playgrounds, soft fall top up, maintenance, inspections	10	-	10	-	-	-	-	10	-
Demolition of water tower and refurbishment of landscaping, Bells Park, Roache St Kaniva	90	-	-	90	-	90	-	-	-
Playground equipment/upgrade	10	-	-	10	-	-	-	10	-
Modification of Band Park for silo parking (Viewing Area)	10	10	-	-	-	10	-	-	-
Edenhope stone entrance preliminary works	10	10	-	-	-	-	-	10	-
Kaniva Rec Reserve Carparking and Lighting upgrade	50	-	-	50	-	-	-	50	-

<b>TOTAL INFRASTRUCTURE</b>	<b>6,463</b>	332	5,378	753	-	3,626	35	2,802	-
<b>TOTAL NEW CAPITAL WORKS</b>	<b>8,075</b>	<b>467</b>	<b>6,755</b>	<b>853</b>	<b>-</b>	<b>3,713</b>	<b>229</b>	<b>4,133</b>	<b>-</b>

#### 4.5.3 Works carried forward from the 2020/21 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land and Buildings</b>									
Kaniva Depot Meeting / tea room	80	-	80	-	-	-	-	80	-
Old Toilet Block - Tennis club removal and replacement	70	-	70	-	-	-	-	70	-
Edenhope Council Office (design and refurbish)	10	-	10	-	-	-	-	10	-
<b>TOTAL PROPERTY</b>	<b>160</b>	<b>-</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>-</b>

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>INFRASTRUCTURE</b>									
<b>Roads</b>									
Mooree Rd. Ch. 00 - Ch. 2040m x 7.0-6.2m	50	-	50	-	-	-	-	50	-
<b>Bridges</b>									
Harrow - Clear Lake Road Bridge over Salt Creek	50	-	50	-	-	-	-	50	-
<b>Footpaths and Cycleways</b>									
Lake St to Foreshore link - Henley Park	20	20	-	-	-	-	-	20	-
Lake Wallace Walking Track	12	12	-	-	-	-	-	12	-
<b>TOTAL INFRASTRUCTURE</b>	<b>132</b>	<b>32</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2020/21</b>	<b>292</b>	<b>32</b>	<b>260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>292</b>	<b>-</b>

**Summary of Planned Capital Works Expenditure  
For the four years ended 30 June  
2025**

2022/23	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>0</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	183	2	167	15	183	65	0	118	0
<b>Total Infrastructure</b>	<b>6,561</b>	<b>82</b>	<b>5,677</b>	<b>802</b>	<b>6,560</b>	<b>3,490</b>	<b>0</b>	<b>3,070</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>8,017</b>	<b>99</b>	<b>7,117</b>	<b>802</b>	<b>8,017</b>	<b>3,490</b>	<b>264</b>	<b>4,263</b>	<b>0</b>

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	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>0</b>	<b>0</b>	<b>0</b>	<b>0</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	185	2	156	27	185	115	0	70	0
<b>Total Infrastructure</b>	<b>6,660</b>	<b>100</b>	<b>5,745</b>	<b>813</b>	<b>6,660</b>	<b>3,543</b>	<b>0</b>	<b>3,115</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>8,138</b>	<b>100</b>	<b>7,225</b>	<b>813</b>	<b>8,138</b>	<b>3,543</b>	<b>268</b>	<b>4,327</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	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>0</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	59	8	68	36	0	32	0
Parks, open space and streetscapes	188	2	171	15	188	119	0	69	0
<b>Total Infrastructure</b>	<b>6,758</b>	<b>102</b>	<b>5,831</b>	<b>825</b>	<b>6,758</b>	<b>3,596</b>	<b>0</b>	<b>3,161</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>8,260</b>	<b>102</b>	<b>7,333</b>	<b>825</b>	<b>8,260</b>	<b>3,596</b>	<b>272</b>	<b>4,391</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
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-10.53%	-2.28%	-6.20%	-3.04%	-3.04%	-3.05%	+
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	466.87%	515.61%	486.56%	460.70%	435.51%	411.78%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	288.40%	418.54%	379.85%	355.36%	331.69%	312.02%	o
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	%	%	%	%	%	%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		%	%	%	%	%	%	+
Indebtedness	Non-current liabilities / own source revenue		5.48%	27.69%	29.37%	30.95%	32.58%	34.18%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	85.28%	92.36%	83.51%	86.56%	87.01%	87.44%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	37.70%	37.26%	38.61%	37.44%	37.43%	37.42%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.30%	0.26%	0.22%	0.28%	0.28%	0.28%	o

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$4,693.94	\$4,597.90	\$4,678.59	\$4,750.31	\$4,823.23	\$4,897.39	+
Revenue level	Total rate revenue / no. of property assessments		\$1,646.16	\$1,675.05	\$1,700.74	\$1,726.26	\$1,752.15	\$1,778.43	+

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-



**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 2021/22.

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.

 <b>WEST WIMMERA SHIRE COUNCIL</b> <b>SCHEDULE OF FEES &amp; CHARGES</b> <b>2020/21</b> 					
	Description	Basis	Nature of Fee	GST	2021-22 INC GST
<b>1</b>	<b>Registration Fees - Dogs, cats and Domestic Animals</b>				
	<b>2021/22 Fees (10/4/21 to 10/4/22)</b>				
	<b>Maximum Fee applicable to dogs and cats under Domestic Animals Act 1994</b>				
	Category A - Maximum Fee	Annual fee per animal	Statutory	Non Taxable	\$119.00
	Category B - Maximum Fee Pensioner	Annual fee per animal	Statutory	Non Taxable	\$60.00
	Category C - Reduced Fee	Annual fee per animal	Statutory	Non Taxable	\$40.00
	Category C - Reduced Fee Pensioner	Annual fee per animal	Statutory	Non Taxable	\$21.00
	Micro chipping fee - financial year	Per animal	Statutory	Non Taxable	\$63.00
	Dangerous/Menacing dog registration fee	Per animal	Statutory	Non Taxable	\$208.00
	Planned Microchipped days	Per animal	Statutory	Non Taxable	\$32.00
<b>2</b>	<b>Health Registration Fees</b>				
	<i>Charge classes are as defined under the Food Act 1984</i>				
	Class 1 Registration - (Hospitals/age care/child care)	Annual fee	Council	Non Taxable	\$315.00
	Class 2 Registration - (Restaurants/cafes/prep of food)	Annual fee	Council	Non Taxable	\$260.00
	Class 3 Registration - (Low risk food prep/package food)	Annual fee	Council	Non Taxable	\$178.00
	Class 4 Registration - (Newsagents)				No charge
	Fee for limited operation (operate less than 3 days or under 25 h)	Annual fee	Council	Non Taxable	
	Fee for full operations of Club or Community Organisation	Annual fee	Council	Non Taxable	\$87.00
	<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	\$28.00
	General Food Business - up to 2 events p.a. (per event charge)	Annual fee	Council	Non Taxable	\$21.00
	General Food Business - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$65.00
	Transfer of registration (including prescribed accommodation/ha)	Per occasion	Council	Non Taxable	
	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 Fee	Non Taxable	
	Minor alteration to OWMS	Per application	Statutory Fee	Non Taxable	\$551.70
	Transfer a permit	Per application	Statutory Fee	Non Taxable	\$147.10
	Amend a permit	Per application	Statutory Fee	Non Taxable	\$153.70
	Renew a permit	Per application	Statutory Fee	Non Taxable	\$123.10
	Exemption	Per application	Statutory Fee	Non Taxable	
	<b>Public Health and Accommodation Businesses</b>				
	Caravan park registration - less than 25 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	
	Caravan park registration 26-50 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	
	Caravan park registration 51-100 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	
	Caravan park transfer of proprietor	Per instance			
	Prescribed Accommodation	Annual fee	Council	Non Taxable	\$260.00
	Hair & Beauty premises	Annual fee	Council	Non Taxable	\$179.00
<b>3</b>	<b>Disabled Persons Permit</b>				
	Disabled Persons Permit	Per permit 3 years	Council	Non Taxable	\$10.00

<b>4</b>	<b>Community Bus</b>				
	Hire Fee (Community Group)	Per kilometre	Council	Taxable	\$0.52
	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				
<b>5</b>	<b>Photocopying</b>				
	<b>All photocopying black and white only on plain paper</b>				
	A4	Per page	Council	Taxable	\$1.19
	A3	Per page	Council	Taxable	\$1.24
	Large document - per document up to 100 pages		Council	Taxable	\$29.09
	Large document - per document up to 100 pages		Council	Taxable	\$46.59
	<b>A1/A0 Printing and Scanning</b>				
	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
	Scanning (BYO USB)	Per page	Council	Taxable	\$10.00
	USB	Per item	Council	Taxable	\$5.00
<b>6</b>	<b>Kaniva Caravan Park Weekly Fees</b>				
	<b>Powered Site</b>				
	Caravan, trailer or like vehicle, or tent or like construction - week	Per site	Council	Taxable	\$102.00
	Occupied - per night	Per site	Council	Taxable	\$21.00
	<b>Unoccupied - no tenants</b>				
	Caravan, trailer or like vehicle, or tent or like construction - week	Per site	Council	Taxable	\$46.00
	<b>Unpowered Site</b>				
	Caravan, trailer or like vehicle, or tent or like construction - week	Per site	Council	Taxable	\$72.00
	Occupied - per night	Per site	Council	Taxable	\$15.00
<b>7</b>	<b>Edenhope Hall Charges</b>				
	Security deposit for licensed functions (refundable)	Per event	Council	Non Taxable	\$100.00
	Insurance - functions without alcohol	Per event	Council	Taxable	on request
	Insurance - functions with alcohol	Per event	Council	Taxable	on request
	Sounds System (PA System & microphones) - Bond	Per event	Council	Non Taxable	\$100.00
	<b>Edenhope Hall Community Hire Rates</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, 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>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>Edenhope Hall Commercial Hire Rates</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, 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>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>8</b>	<b>Kaniva Hall Charges</b>				
	Security deposit for licensed functions (refundable)	Per event	Council	Non Taxable	\$100.00
	Insurance - functions without alcohol	Per event	Council	Taxable	on request
	Insurance - functions with alcohol	Per event	Council	Taxable	on request
	Sounds System (PA System & microphones) - Bond	Per event	Council	Non Taxable	\$100.00
	<b>Kaniva Hall Community Hire Rates</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>Kaniva Hall Commercial Hire Rates</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 9 from Council</b>				
10	<b>Planning Fees (Statutory)</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		
	<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>11</b>	<b>Building Fees</b>			
	<b>Extension, Alterations (Domestic)</b>			
	Up to \$5,000	Council	Taxable	\$540.00
	\$5,001 - \$10,000	Council	Taxable	\$720.00
	\$10,001 - \$20,000	Council	Taxable	\$940.00
	\$20,001 - \$50,000	Council	Taxable	\$1,350.00
	\$50,001 - \$100,000	Council	Taxable	\$1,700.00
	\$100,001 - \$150,000	Council	Taxable	\$2,080.00
	\$150,001 - \$200,000	Council	Taxable	\$2,450.00
	\$200,001 - \$250,000*	Council	Taxable	\$2,750.00
	\$250,001 - \$300,000*	Council	Taxable	\$3,100.00
	\$300,001 - \$350,000*	Council	Taxable	\$3,500.00
	> \$350,000*	Council	Taxable	\$3,750.00
	<i>*excludes work performed by a Registered Building Practitioner</i>			
	<b>Owner Builder (New Dwellings, Re-erection / Re-siting)</b>			
	Up to \$200,000	Council	Taxable	\$2,750.00
	\$200,001 - \$250,000	Council	Taxable	\$3,000.00
	\$250,001 - \$350,000	Council	Taxable	\$3,250.00
	>\$350,000	Council	Taxable	\$3,500.00
	<b>Registered Builder (New Dwellings, Re-erection / Re-siting)</b>			
	Value of Works \$1 to \$200,000	Council	Taxable	\$2,250.00
	Value of Works \$200,001 to \$340,000	Council	Taxable	\$2,400.00
	Value of Works \$340,001 to \$550,000	Council	Taxable	\$2,700.00
	Value of Works above \$550,000	Council	Taxable	\$3,200.00
	<b>Miscellaneous - Building Permits</b>			
	Garage, Car Port, Shed, Patio, Verandah, Pergola	Council	Taxable	\$790.00
	Swimming Pool (fence alterations only)	Council	Taxable	\$350.00
	Swimming Pool (new fence only)	Council	Taxable	\$620.00
	Swimming Pool and All Fences	Council	Taxable	\$790.00
	Restumping (work must be performed by Registered Builder)	Council	Taxable	\$850.00
	Demolish / Remove Building - Domestic (shed / house)	Council	Taxable	\$720.00
	Demolish / Remove Building - Commercial	Council	Taxable	\$800.00
	<b>Commercial Building Work (Class 2-9) - Building Permits</b>			
	Up to \$10,000	Council	Taxable	\$900.00
	\$10,001 - \$50,000	Council	Taxable	\$1,260.00
	\$50,001 - \$100,000	Council	Taxable	\$1,820.00
	\$100,001 - \$150,000	Council	Taxable	\$2,380.00
	\$150,001 - \$200,000	Council	Taxable	\$2,700.00
	\$200,001 - \$250,000	Council	Taxable	\$3,200.00
	\$250,001 - \$300,000	Council	Taxable	\$3,700.00
	\$300,001 - \$500,000	Council	Taxable	\$4,200.00
	> \$500,000	Council	Taxable	\$ value of works / 118
	Additional Mandatory Inspections	Council	Taxable	\$175.00
	<b>Inspections of Swimming Pool and Spa Barriers (compliance Inspection)</b>			
	First Inspection	Council	Taxable	\$300.00
	Re-inspection	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	Statutory	Taxable	Prescribed fee

	Swimming Pool / Spa records search determination fee		Statutory	Taxable	Prescribed fee
	Lodging a certificate of pool and spa barrier non-compliance		Statutory	Taxable	Prescribed fee
	Lodging a certificate of pool and spa barrier compliance		Statutory	Taxable	Prescribed fee
	<b>General Building Permit - other fees</b>				
	Amended Building Permit - Minor Alterations		Council	Taxable	\$160.00
	Amended Building Permit - Major Alterations		Council	Taxable	\$260.00
	Time Extension – Building Permit ( <i>first request</i> )		Council	Taxable	\$280.00
	Time Extension – Building Permit ( <i>second request</i> )		Council	Taxable	\$320.00
	Time Extension – Building Permit ( <i>third request</i> )		Council	Taxable	\$360.00
	<b>Events</b>				
	Place of Public Entertainment (POPE) Occupancy Permit		Council	Taxable	\$400.00
	Temporary Siting Approval or Temporary Structure Inspection		Council	Taxable	\$260.00
	Entertainment / Event Consideration, Notification, and Approval - No Permit Requ		Council	Taxable	\$20.00
	Private building Surveyor Lodgement Fees		VBA		
	Info Request reg 326 (1) Permit Info, Final Certificates, Current Orders or Notices		VBA		
	Info Request reg 326 (2) Flooding, Termite, Bushfire, Snowfall, Designated		VBA		
	Info Request reg 326 (3) Mandatory notification states, inspection dates		VBA		
	Info Request with Plan copies (includes 306 (1))		VBA		
	Request for search of Building Permit Plans		VBA		
	<b>*Report &amp; Consent</b>		VBA		
	Planning Authority for Demolition Section 29a of the Act		VBA		
	Building over Council Easement Reg 312 (3)		VBA		
	Requests Under Part 4, 5 or 8 of the Reg 604 (4)		VBA		
	Requests for Legal point of discharge for Stormwater Reg 610 (2)		VBA		
	<b>*Admin Fees for illegal building process</b>		VBA		
	New houses		VBA		
	Outbuildings		VBA		
	Additions to houses		VBA		
	(includes alterations, pergolas & verandas)		VBA		
<b>12</b>	<b>Transfer Station Fees</b>				
	<b>Green Waste</b>				
	Car boot load				No charge
	Single axle trailer (flush with sides)				No charge
	Utility load (flush with sides)				No charge
	Per cubic metre				No charge
	Contaminated Green Waste per cubic metre	Per cubic metre	Council	Taxable	\$29.00
	<b>Hard Waste</b>				
	General Waste	Per cubic metre	Council	Taxable	\$29.00
	Passenger car tyre	Per item	Council	Taxable	\$12.00
	Light truck tyre	Per item	Council	Taxable	\$17.00
	Heavy truck tyre	Per item	Council	Taxable	\$25.00
	Small tractor tyre	Per item	Council	Taxable	\$25.00
	Large tractor tyre	Per item	Council	Taxable	\$44.00
	Loads Concrete/Builders Rubble etc	Per cubic metre	Council	Taxable	\$43.00
	Clean concrete	Per cubic metre	Council	Taxable	\$57.00
	Recyclables				
	120 litre bin collection - to deposit waste at the transfer station	Per item	Council	Taxable	\$6.00
	Commercial 240 litre bin collection	Per item	Council	Taxable	\$8.00
	<b>Mattresses/Couches</b>				
	Single	Per item	Council	Taxable	\$26.00
	Double or larger	Per item	Council	Taxable	\$34.00
	Prescribed waste (Asbestos - must be wrapped)	Per 10m <sup>2</sup>	Council	Taxable	\$16.00
<b>13</b>	<b>Waste Collection</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
	Cost of 120 litre bin - new and replacement	Per bin	Council	Taxable	\$56.00
	Cost of 240 litre bin - new and replacement	Per bin	Council	Taxable	\$90.00
	Recycling bins	Per bin	Council	Taxable	\$46.00
<b>14</b>	<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>Daily Food Fee</b>				
	Dogs and Cats	Per animal per day	Council	Taxable	\$9.00
	Livestock - Small Animal (sheep or equivalent)	Per animal per day	Council	Taxable	\$9.00



	Livestock - Large Animal (cow or equivalent)	Per animal per day	Council	Taxable	\$14.00
	<b><i>Surrendered Animals</i></b>				
	Registered				No charge
	Unregistered	Per animal	Council	Non Taxable	\$55.00
	Feral Cat				No charge
<b>15</b>	<b>Local Laws</b>				
	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